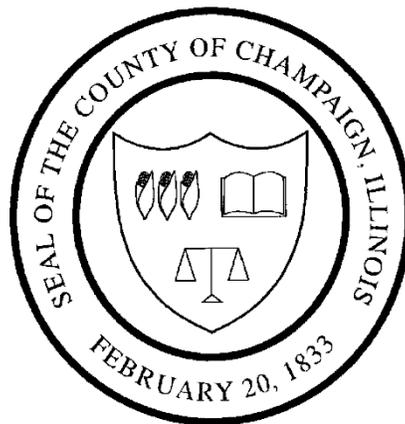


***County of  
Champaign,  
Illinois***

***Comprehensive  
Annual Financial Report***

***Fiscal Year  
December 31, 2015***





***County of  
Champaign,  
Illinois***

***Comprehensive  
Annual Financial Report***

***Fiscal Year Ended  
December 31, 2015***

*Presented by: John Farney  
Champaign County Auditor  
Prepared by: Barbara J. Ramsay, CPA  
Chief Deputy Auditor  
1776 E. Washington  
Urbana, IL 61802*



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# **Introductory Section**





**OFFICE OF THE AUDITOR**  
CHAMPAIGN COUNTY, ILLINOIS

September 4, 2016

To the County Board and the Citizens of Champaign County:

The Comprehensive Annual Financial Report (CAFR) of the County of Champaign, Illinois for the fiscal year ended December 31, 2015 is submitted herewith. The CAFR is management's annual financial report to its taxpayers, governing board, oversight bodies, investors and creditors.

This report consists of management's representations concerning the finances of the County of Champaign. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of the County has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the County's financial statements in conformity with Generally Accepted Accounting Principles (GAAP). Because the cost of internal controls should not outweigh their benefits, the County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The County's financial statements have been audited by CliftonLarsonAllen LLP, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended December 31, 2015, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditors' report is presented as the first component of the financial section of the report.

The independent audit of the financial statements of the County was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in the Single Audit Section of this report.

GAAP require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The County's MD&A can be found immediately following the report of the independent auditors.

## **Profile of the Government**

Incorporated in 1833, Champaign County is located about 135 miles south of Chicago, at the crossroads of Interstates 57, 72, and 74 in the heart of East Central Illinois. The County is nearly 1,000 square miles in area, with a population of 208,861 (2015 estimate) who live in two cities, 24 incorporated villages, and on rural home sites.

The economic base of Champaign County is comprised largely of education, agriculture and medicine. Champaign County is home to the University of Illinois, and enjoys the benefits of both urban and rural life, with abundant cultural and athletic events; ranging from performing arts and museums to Big Ten Sports. Champaign County is a regional medical center with two large clinic/hospital complexes. Over 90% of Champaign County's land is farmed. The principal crops are corn and soybeans.

The Champaign County Board is the legislative arm of County Government. The Board consists of 22 board members, 2 from each of 11 districts. The board members elect a chairman for a two-year term from among the members. There is an appointed county administrator with the responsibility of service to the board.

Illinois law determines the functions and services of county government. The largest portion of the County's governmental expenditures are for the administration of justice and public safety, including the State's Attorney, Public Defender, Circuit Clerk, Circuit Court, Court Services (adult and juvenile probation and juvenile detention center), and the Sheriff's functions (road patrol and the county correctional center).

Other functions mandated by state statute include the construction and maintenance of county highways and bridges, the maintenance of the property tax system, voter registration and the election system, vital records such as birth, marriage, and death certificates, and the recording of deeds and other real estate records.

The County also operates a nursing home, funded primarily by patient fees and Medicare/Medicaid reimbursements. Voters approved special property taxes in 1972 to fund mental health services, in 1995 to fund a Cooperative Extension Service, in 1996 to fund public health services for all county residents, in 2002 to fund social security and retirement contributions for Nursing Home employees, and in 2004 to fund services for the developmentally disabled.

The Champaign County Board created the Regional Planning Commission (RPC) in 1966 under state-enabling legislation allowing counties to create planning commissions for the welfare of County residents. Over the past decades, the RPC has expanded its scope beyond land use

planning, and has been involved extensively in community development and economic development, distribution of federal community services block grant funds, housing programs, weatherization and energy assistance programs, job and police training, transportation planning, senior and social services. In 1994, RPC began the operation of the Champaign County Head Start pre-school program.

There are 185 taxing districts in Champaign County. The County Treasurer is the tax collector for all these districts. In addition, the County Board is responsible for appointing the boards of special districts such as cemetery districts, mass transit, and forest preserve districts. The districts are not considered part of county government since they are independent in setting taxes and budgets.

### **Factors Affecting Financial Condition**

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the County operates.

**Local Economy.** Champaign County has not been immune to the effects of the national economic downturn. Still, Champaign County has fared better than many other localities in Illinois, due to the area's diverse and relatively stable economic base. The University of Illinois dominates the local economy with over 24,000 jobs and 44,000 students. The Champaign-Urbana area is a regional healthcare center featuring Carle Foundation Hospital and Clinic, Presence Covenant Medical Center, and Christie Clinic. The remaining commercial base of the economy is primarily comprised of retail, food, service, and agriculture. The average unemployment rate for Champaign County decreased to 5.2% in 2015, a decrease from the previous year's rate of 6.1%, below the 5.7% experienced in 2008. This rate is slightly below than the state rate of 6.1% and slightly above the national rate of 5.0% at the close of 2015.

**Long Term Financial Planning.** The ending budgetary-basis fund balance for the general fund sits at 14.9% of actual total general fund expenditures and transfers out at the close of the fiscal year ended December 31, 2015. A goal of 12.5% is set forth in policy guidelines adopted by the County Board for budgetary and planning purposes.

The Champaign County Nursing Home continues to be an area of financial concern. The Home will once again finish the year with a negative outlook. Managed by a firm specializing in Nursing Home operations, outside factors, such as Medicare & Medicaid reimbursement rates and the timeliness of State payments have great influence on the Home's bottom line. Cash flow at the Nursing Home requires daily monitoring by County and Home financial staff.

**Fiscal Year.** On March 21, 2013, the County Board approved Resolution 8468 which changed the County's old fiscal year of December 1<sup>st</sup> through November 30<sup>th</sup>, to a fiscal year based on the calendar year, namely January 1<sup>st</sup> through December 31<sup>st</sup>. In order to implement this change to a calendar year, the County Board also resolved that the FY2014 budget should be adopted for a thirteen (13) month period from December 1<sup>st</sup>, 2013 through December 31<sup>st</sup>, 2014.

**Cash Management Policies and Practices.** The County's investment policy is to minimize risk while maintaining a competitive yield. Cash temporarily idle during the year was invested in certificates of deposit, money market accounts, and the State Treasurer's investment pool. County government is restricted in its investment options by state law, and will remain in conservative investment portfolios.

As of December 31, 2015 the County had \$39,220,193 in cash on hand, demand deposits, and various investment instruments. Details of the County's deposits and investments are explained in Note 6 of the Notes to the Financial Statements.

**Risk Management.** The County maintains a self-funded insurance fund for worker's compensation insurance and liability and auto insurance. The County's risk retention for worker's compensation insurance is \$250,000 per individual per claim and for liability and auto insurance is \$250,000 per occurrence. Commercial insurance has been purchased for claims in excess of this retention. Additional information on the County's risk management activity can be found in Note 16 of the Notes to the Financial Statements.

**Pension and Other Post-Employment Benefits.** The County provides pension benefits for its employees through a state-wide plan managed by the Illinois Municipal Retirement Fund (IMRF). The County has no obligation in connection with pension benefits offered through this plan beyond its annual contributions to IMRF. Additional information on the County's pension arrangements can be found in Note 24 of the Notes to the Financial Statements.

The County provides other post-employment benefits (OPEB) to employees in the form of an implicit rate subsidy for retirees' health insurance premiums. Although retirees pay the entire amount of their health insurance premiums, the premiums are set at a blended rate based on the entire group, which includes younger, healthier active employees along with the retirees. Thus, the retirees pay premiums that are lower than the true cost of the healthcare benefits they receive. See Note 25 in the Notes to the Financial Statements for further discussion of OPEB.

## **Awards**

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Champaign County for its Comprehensive Annual Financial Report (CAFR) for the thirteen months ended December 31, 2014. This was the second consecutive year that Champaign County has received this prestigious award. In order to be awarded a Certificate of Achievement, the County published an easily readable and efficiently organized CAFR. This report satisfied both GAAP and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

## **Acknowledgements**

I would like to thank several people for their hard work on this year's Comprehensive Annual Financial Report. The entire staff of the Champaign County Auditor's Office contributed to this document, and their dedication to their work must be recognized. This report is primarily the work of Chief Deputy/Accounting Manager, Barbara Ramsay, CPA. I would like to express my appreciation to her and all the employees of the office.

I'd also like to recognize Champaign County Board Chairman Patti Petrie, Finance Committee Deputy Chair Christopher Alix, former County Administrator Deb Busey, current County Administrator Rick Snider and the entire Champaign County Board for their support for maintaining the highest standards of professionalism in the management of the County's finances and to Countywide Elected Officials and Department Heads for their cooperation in the audit process.

Respectfully submitted,

A handwritten signature in black ink that reads "John Farney". The signature is written in a cursive, flowing style with a large initial "J" and "F".

JOHN FARNEY  
CHAMPAIGN COUNTY AUDITOR



Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**County of Champaign  
Illinois**

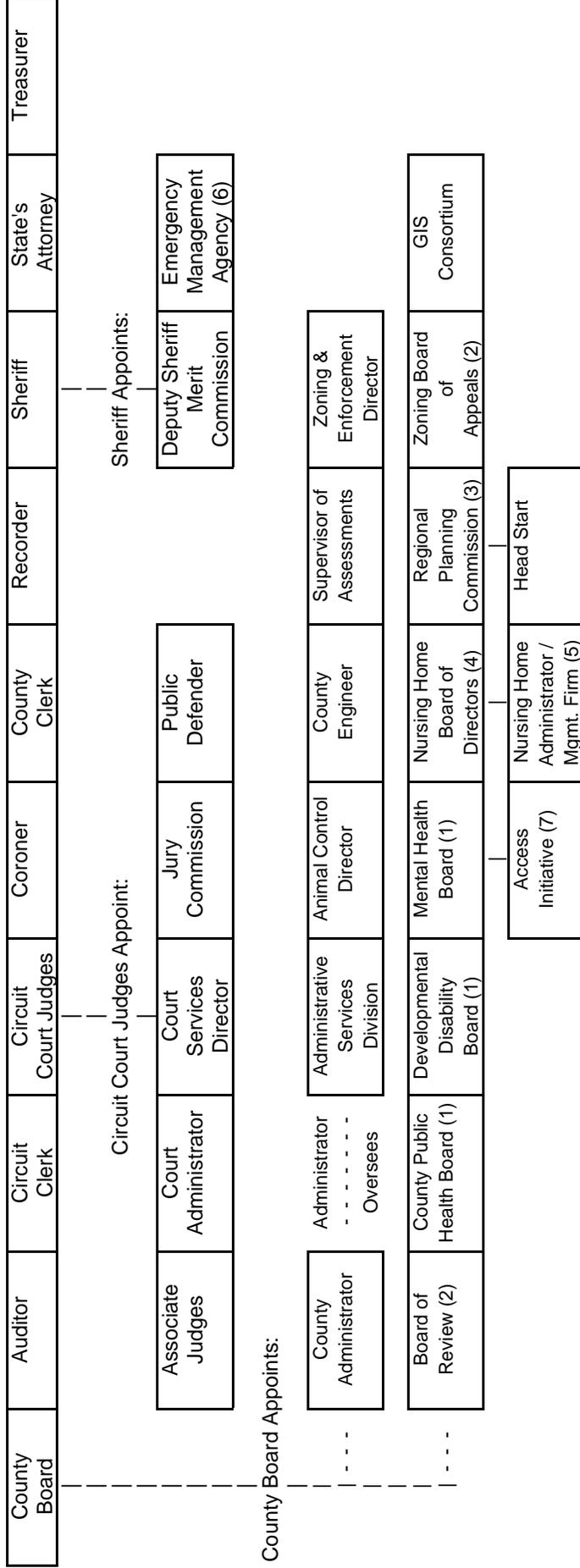
For its Comprehensive Annual  
Financial Report  
for the Thirteen Months Ended

**December 31, 2014**

Executive Director/CEO

COUNTY OF CHAMPAIGN, ILLINOIS  
 ORGANIZATION CHART  
 December 31, 2015

VOTERS ELECT:



(1) Appointed boards operate with different degrees of independence. The Mental Health Board, Developmental Disability Board and County Public Health Board are appointed by the County Board. Their budgets and tax levies require County Board approval, but their expenditures do not.

(2) The Board of Review and Zoning Board of Appeals are appointed by the County Board and their budgets and expenditures require County Board approval.

(3) The Regional Planning Commission consists of two members of the County Board, the Chairman of the County Board (an ex-officio member), the mayors of Champaign, Urbana, and Rantoul, a second representative appointed by Champaign and a second representative appointed by Urbana. One additional member, elected by the RPC Commission members, serves as minority representative. The RPC budget and expenditures require County Board approval, but the Board has delegated expenditure oversight to the Commissioners.

(4) Nursing Home Board of Directors is appointed by the County Board. Their budget and expenditures are part of the Nursing Home budget and require County Board approval.

(5) Since July 2008, the County Board contracts with a management consulting firm to manage the County Nursing Home. The Nursing Home Administrator is an employee of the consulting firm, not the County.

(6) Since February 2013, the County Sheriff has been appointed to assume emergency management responsibility for Champaign County.

(7) Program grant ended September 2015.

County of Champaign, Illinois  
Principal Officials: Elected  
December 31, 2015

Auditor  
John Farney

State's Attorney  
Julia Rietz

Circuit Clerk  
Katie Blakeman

Treasurer / Collector  
Daniel Welch

Circuit Judges  
Arnold Blockman  
Harry Clem  
Thomas Difanis  
Jeffrey Ford  
Michael Jones  
Heidi Ladd

County Board Members

Pattsi Petrie, Chair  
Christopher Alix  
Jack Anderson  
Astrid Berkson  
Lloyd Carter, Jr.  
Lorraine Cowart  
Aaron Esry  
Stan Harper  
Shanna Jo Harrison  
Josh Hartke  
John D. Jay  
Gary Maxwell  
Jim McGuire  
Diane Michaels  
Max Mitchell  
James Quisenberry  
Jon Rector  
Giraldo Rosales  
Jonathan Schroeder  
Rachel Schwartz  
Samuel Shore  
C. Pius Weibel

Coroner  
Duane Northrup

County Clerk  
Gordy Hulten

Recorder  
Barbara Frasca

Sheriff / Public Safety Director  
Daniel Walsh

County of Champaign, Illinois  
Principal Officials: Appointed  
December 31, 2015

Animal Control Director  
Stephanie Joos

Emergency Management  
Agency Director  
John Dwyer

Associate Circuit Judges  
Holly Clemons  
Rhonda Holliman  
John Kennedy  
Brian McPheters  
Brett Olmstead

Mental Health Board  
Executive Director  
Peter Tracy

Board of Review Chairman  
Elizabeth Burgener-Patton

Nursing Home Administrator  
Karen Noffke  
Management Performance  
Associates, Inc.

Child Advocacy Center  
Executive Director  
Adelaide Aime

Public Defender  
Randall Rosenbaum

County Administrator  
Debra Busey

Regional Planning Commission  
Chief Executive Officer  
Cameron Moore

County Highway Engineer  
Jeffrey Blue

Supervisor of Assessments  
Joseph Meents  
Stan Jenkins (retired 9-2015)

Court Services Director  
Joseph Gordon

Zoning and Enforcement Director  
John Hall

County of Champaign, Illinois  
General Information  
December 31, 2015

DATE OF INCORPORATION: February 20, 1833

FORM OF GOVERNMENT: 22-member County Board, 2 representatives from each of eleven districts

COUNTY EMPLOYEES: 793 full-time, 243 part-time

COUNTY SEAT: Urbana (which, with its twin city of Champaign, is the urban center of the County)

LAND AREA: 996 square miles (637,605 acres)

POPULATION:	U.S. Census	1950	106,100
		1960	132,436
		1970	163,281
		1980	168,392
		1990	173,025
		2000	179,669
		2010	201,081
		2015 est.	208,861

COUNTY ROADS: 193 miles of paved roads under County jurisdiction.

TRANSPORTATION: Passenger airlines (1); railroad lines (1); bus lines (3);  
major federal and state highways, including 3 interstate highways.

AGRICULTURE: Corn and soybeans are the major crops. Per the USDA Census of Agriculture:

<u>Year</u>	<u>Farmland Acreage</u>	<u>% of Farmland To Total Acreage</u>
1982	600,159	94.1%
1987	594,227	93.1%
1992	571,807	89.6%
1997	567,697	89.0%
2002	577,066	90.5%
2007	550,481	86.3%
2012	616,493	96.7%

**MAJOR INSTITUTIONS:**

University of Illinois: The County's largest single employer, this 1,783 acre main campus of the state university employs 24,015 people, including 7,509 academic employees; 3,983 academic professionals; 8,191 hourly student employees; and 4,332 civil service employees. Student enrollment is 44,087.

Parkland Community College: A two-year community college with 8,147 students and 1,301 employees, Parkland serves portions of twelve counties in East Central Illinois.

County of Champaign, Illinois  
Fund Descriptions  
December, 2015

GOVERNMENTAL FUNDS

General Corporate Fund 080: The principal operating fund of the County finances most activities for which there is no specific tax levy or user fee. The General Corporate property tax rate limit is .25% [Illinois Compiled Statutes 55 ILCS 5/5-1024]. An additional property tax for cooperative extension education, passed by referendum in November, 1995, has a limit of .03% [505 ILCS 45/8]. Proceeds from the cooperative extension tax levy are passed on to the University of Illinois.

Special Revenue Funds

Access Initiative Grant Fund 641: Federally funded grant to transform the system of care for children with serious emotional disturbances into one that is more family-driven, youth-guided, and culturally and linguistically competent. This grant expired during FY 2015.

Animal Control Fund 091: License and other fees to provide for the registration of dogs and cats, impoundment of strays, and rabies control. Use is restricted by state statute [510 ILCS 5/7] and County Ordinance [No. 822].

Child Advocacy Center Fund 679: Federal, state and local grant funding for the operation of a child advocacy center to provide abuse prevention education, compassionate support to abused children and coordination of the investigation and prosecution of abuse cases. Use is restricted by the grant agreements.

Child Support Services Fund 617: Fee for the Circuit Clerk to administer the collection and distribution of child support payments. Use is restricted by state statute [705 ILCS 105/27.2a(bb)(4)].

Circuit Clerk Electronic Citations Fund 632: Fee for the Circuit Clerk to establish and maintain a system of electronic citations. Use is restricted by state statute [705 ILCS 105/27.3e].

Circuit Clerk Operations and Administration Fund 630: Fee for the Circuit Clerk to offset the costs of collecting and disbursing funds to entities of state and local governments. Use is restricted by state statute [625 ILCS 5/16-104c(b), 705 ILCS 105/27.3d].

County Bridge Fund 084: Property tax for the construction and maintenance of county bridges. Also provides 50% of the cost of bridge construction in rural townships. Rate limit is .05%. Use is restricted by state statute [605 ILCS 5/5-602].

County Clerk Surcharge Fund 611: Fees collected on death certificates and marriage/civil union licenses issued by the County Clerk. Use is restricted by state statute [410 ILCS 535/25, 55 ILCS 5/4-4001].

County Clerk's Automation Fund 670: Fee for automating the County Clerk's vital records storage system. Use is restricted by state statute [55 ILCS 5/4-4001].

County of Champaign, Illinois  
Fund Descriptions  
December, 2015

Special Revenue Funds (continued)

County Highway Fund 083: Property tax for maintenance of county highways. Rate limit is .10%. Use is restricted by state statute [605 ILCS 5/5-601].

County Historical Fund 629: Donated funds for the purpose of establishing a museum in the County Courthouse. Use is restricted by donor designations.

County Jail Medical Costs Fund 659: Court fee for the Sheriff to defray the cost of medical expenses for persons under arrest. Use is restricted by state statute [730 ILCS 125/17].

County Motor Fuel Tax Fund 085: State shared revenue from motor fuel taxes for construction and maintenance of county highways. Use is restricted by state statute [605 ILCS 5/5-701].

County Public Health Fund 089: Property tax to provide community health services, such as immunizations and restaurant inspections. Rate limit is .10% by referendum passed November, 1996. Use is restricted by state statute [55 ILCS 5/5-25003 and 5/5-25010].

Court Document Storage Fund 671: Fee to defray the cost of establishing and maintaining a document storage system for county court records, administered by the Circuit Clerk. Use is restricted by state statute [705 ILCS 105/27.3c].

Court's Automation Fund 613: Fee for automating court records, administered by the Circuit Clerk. Use is restricted by state statute [705 ILCS 105/27.3a].

Developmental Disability Fund 108: Property tax to provide funding for the care and treatment of persons with a developmental disability. Rate limit is .10% by referendum passed November, 2004. Use is restricted by state statute [55 ILCS 105/1].

Specialty Courts Fund 685: Specialized probation program administered by the Mental Health Board with the goal of reducing the number of drug offenders who are incarcerated and who re-offend. Funding comes from a court-assessed fee, which is sometimes supplemented by federal grant funds. Use is restricted by state statute [55 ILCS 5/5-1101(f)] and grant agreements.

Early Childhood Fund 104: Federal and state grants for education and development programs, commonly known as Head Start, for low-income pre-school children and their families. Use is restricted by grant agreements.

Election Assistance / Accessibility Grant Fund 628: Federal and state grants to improve voter accessibility at election polling sites, administered by the County Clerk. Use is restricted by grant agreements.

Geographic Information System Fund 107: Fee collected by the County Recorder for the County Board to create and maintain a county-wide map through a geographic information system. Use is restricted by state statute [55 ILCS 5/3-5018].

County of Champaign, Illinois  
Fund Descriptions  
December, 2015

Special Revenue Funds (continued)

Highway Federal Aid Matching Fund 103: Property tax to pay for engineering and right-of-way costs, utility relocations and the County's share of construction on specific federal highway projects. Rate limit is .05%. Use is restricted by state statute [605 ILCS 5/5-603].

Illinois Municipal Retirement Fund 088: Property tax for employer's share of IMRF pension plan for County employees. There is no rate limit. Use is restricted by state statute [40 ILCS 5/7-171 and 40 ILCS 5/22-403].

Jail Commissary Fund 658: Accounts for the purchase and sale of sundries to prisoners in the Correctional Center. Use is restricted by State of Illinois Administrative Code [Title 20, Chapter „, Subchapter f, Part 701, Section 701.250].

Law Library Fund 092: Court fees to maintain the law library in the courthouse. Use is restricted by state statute [55 ILCS 5/5-39001].

Mental Health Fund 090: Property tax to provide funding to mental health agencies. Rate limit was originally .10% by referendum passed November, 1972, then later revised by a legislative change to .15%. Use is restricted by state statute [405 ILCS 20/4].

Probation Services Fund 618: Court fees to be used on direction of the chief judge of the circuit court to pay costs, other than salaries, of operating the County's Court Services Department. Use is restricted by state statute [730 ILCS 110/15.1].

Property Tax Interest Fee Fund 627: Fee on properties sold at tax sales to be used by the County Treasurer to pay interest and costs on property tax sales in error. Use is restricted by state statute [35 ILCS 200/21-330].

Public Safety Sales Tax Fund 106: One-quarter percent special retailer's occupation tax imposed by the County Board upon approval by the voters in November 1998. Use is restricted to public safety purposes by state statute [55 ILCS 5/5-1006.5]. The County Board has further designated this revenue to repay bonds issued to finance construction of public safety facilities and to support other public safety programs, such as juvenile delinquency prevention and courts technology.

Recorder's Automation Fund 614: Fee for automating records in the Recorder's Office. Use is restricted by state statute [55 ILCS 5/3-5018].

Regional Planning Commission Fund 075: Federal and state grants for economic development, community services, senior services, energy assistance, transportation engineering and police training, plus contracts with local agencies for planning and other technical assistance. Use is restricted by grant agreements and contracts.

County of Champaign, Illinois  
Fund Descriptions  
December, 2015

Special Revenue Funds (continued)

Regional Planning Commission Economic Development Loan Fund 475: Federal grants for low interest loans to new or expanding businesses, or for rehabilitating rental/housing properties. Loan repayments are used to fund loans to new applicants. Use is restricted by grant agreements.

Regional Planning Commission USDA Revolving Loan Fund 474: Federal grants for loans to promote growth of existing and new businesses in rural areas in a six county region. Use is restricted by grant agreements.

Sheriff Drug Forfeitures Fund 612: Forfeitures from drug cases distributed by the Illinois State Police for the Sheriff to use in the enforcement of laws governing controlled substances. Use is restricted by state statutes [720 ILCS 550/12(g), 720 ILCS 570/505(g)].

Social Security Fund 188: Property tax for employer's share of social security (FICA) for County employees. There is no rate limit. Use is restricted by state statute [40 ILCS 5/21-110].

Solid Waste Management Fund 676: Waste hauler license fees authorized by state statute [55 ILCS 5/5-8002 and 5/5-8003]. By resolution [No. 7972] adopted in November 2011, the County Board has committed these fees to expenditures that will support the initiatives identified in the Champaign County Solid Waste Management Plan.

State's Attorney Drug Forfeitures Fund 621: Forfeitures from drug cases distributed by the Illinois State Police for the State's Attorney to use in the enforcement of laws governing narcotics activity. Use is restricted by state statute [720 ILCS 550/12(g) and 720 ILCS 570/505(g)].

State's Attorney Records Automation Fund 633: Funds will be used by the State's Attorney to establish and maintain automated record keeping systems including but not limited to expenditure for hardware, software, research and developments costs and associated personnel costs [55ILCS 5/4-2002].

Tax Sale Automation Fund 619: Fee for the automation of property tax collections and delinquent property tax sales, administered by the County Treasurer. Use is restricted by state statute [35 ILCS 200/21-245].

Tort Immunity Fund 076: Property tax to pay for property insurance, liability insurance, workers' compensation insurance, unemployment insurance, and judgments against the County. There is no rate limit. Use is restricted by state statute [745 ILCS 10/9-107].

Victim Advocacy Grant Fund 675: Federally funded grant to provide services to victims of violent crime, including juvenile crime and offenses, through a Victim Advocacy Program Director in the State's Attorney's Office. Use is restricted by the grant agreement.

County of Champaign, Illinois  
Fund Descriptions  
December, 2015

Special Revenue Funds (continued)

WIA-Workforce Development Fund 110: Federal grants for education and workforce development programs, provided by the federal Workforce Investment Act (WIA), for job seekers, laid off workers, youth, incumbent workers, new workers, veteran, persons with disabilities and employers. Use is restricted by grant agreements.

Working Cash Fund 610: Property tax (1976 and 1977 only) to provide working cash to avoid issuance of tax anticipation notes or warrants. Fund balance is to be held constant at \$377,714. Rate limit is .025%. Use is restricted by state statute [55 ILCS 5/6-29003].

Debt Service Funds

2003 Series Nursing Home Bond Debt Service Fund 074: Property tax (no rate limit) for repayment of bonds issued in 2003 to finance construction of a nursing home facility. Bonds are scheduled for retirement through 2022. Use is restricted by bond covenants.

2007 Series Highway Facility Bond Debt Service Fund 350: Fund to account for the repayment of bonds issued in 2007 to finance construction of the Highway Fleet Maintenance Facility. Bonds are being repaid by a combination of pledged general sales taxes in the General Fund and property taxes in the County Highway Fund. Bonds are scheduled for retirement through 2017. Use is restricted by bond covenants.

Capital Projects Funds

Art Bartell Building Construction Fund 305: To account for the construction of a new facility to house the County Coroner's office, the Public Properties maintenance division, and the County Clerk's election storage, financed through general obligation debt certificates issued in 2011. Use is restricted by bond covenants.

Capital Asset Replacement Fund 105: Fund started in FY2000 to accumulate resources assigned by the County Administrator to the planned replacement of capital assets for General Corporate Fund departments. This fund was previously reported as a special revenue fund, but was reclassified in FY2011.

Court Complex Construction Fund 303: To account for the construction of a new court facility and the remodeling of the old courthouse, financed through alternative revenue source bonds issued in 1999, 2000, and 2007, backed by a 1/4 cent public safety sales tax. An additional project to restore the historic courthouse clock and bell tower was financed through private donations. The construction and restoration has been completed and all bond money and donations have been spent. The residual balance remaining in the fund is unspent investment earnings and is assigned to be used on future courthouse equipment purchases and building repairs or improvements.

Highway Facility Construction Fund 304: To account for the construction of a new highway fleet maintenance facility, financed with motor fuel taxes, property taxes and sales taxes. Use is restricted by state statutes related to allowable uses of Motor Fuel Taxes and requires the approval of the Illinois Department of Transportation.

County of Champaign, Illinois  
Fund Descriptions  
December, 2015

PROPRIETARY FUNDS

Enterprise Fund

Nursing Home Fund 081: Operating fund for the County Nursing Home. Funding comes mostly from user fees supplemented by a property tax approved by referendum in November 2002. The property tax rate limit is .03% [55 ILCS 5/5-21001].

Internal Service Funds

Employee Health Insurance Fund 620: Employee payroll deductions and billings to the various County funds provide a pool from which premiums are paid for health and life insurance benefits provided for employees.

Self-funded Insurance Fund 476: Accounts for risk financing activities (liability, auto, property and workers' compensation) funded through billings to the various County funds.

FIDUCIARY FUNDS

Private Purpose Trust Funds

Township Bridge Fund 087: State funding for construction of township bridges over 20 feet in length, administered by the County Highway Engineer in a trustee capacity on behalf of the various townships. This funding is not available to support County programs.

Township Motor Fuel Tax Fund 086: State funding from motor fuel taxes for township road maintenance and construction, administered by the County Highway Engineer in a trustee capacity on behalf of the various townships. This funding is not available to support County programs.

Agency Funds

Circuit Clerk Fund: Court fees and fines which are collected by the Circuit Clerk and disbursed to the County Treasurer and other local governments.

County Clerk Fund: Tax redemptions collected and remitted to the persons who bought property at the tax sale, when the original owner later redeems his/her taxes. This fund also includes all fees collected by the County Clerk before they are deposited with the County Treasurer.

County Collector Fund: Collection and distribution of property taxes for local taxing districts.

Court Services Fund: Restitution for victims of crime plus public service worker activities administered by the Court Services Director.

County of Champaign, Illinois  
Fund Descriptions  
December, 2015

Agency Funds (continued)

Estate Fund 097: Unclaimed estates held by the County until disposition is determined by court order.

Garnishments Fund 699: Court-ordered wage garnishments withheld from County employees.

Property Condemnations Fund 667: Deposits held by the County Treasurer until the court determines just compensation for property condemned under the eminent domain statutes.

Sheriff Foreclosure Fund 687: Deposits held by the County Sheriff until the court determines disbursement of proceeds from property foreclosures sales.

County of Champaign, Illinois  
Department Descriptions  
December, 2015

ADA Compliance - This budget, under the authority of the County Board, is not a county department, but is the budget for all remedial action required under the terms of the Settlement Agreement Between the United States of America and Champaign County, Illinois Under the Americans With Disabilities Act – DJ 204-24-116.

Administrative Services - Acts as the personnel office; handles job classification and salary administration. Processes bi-weekly payroll and Illinois Municipal Retirement for County employees. Administers insurance covering property, liability, workers' compensation, unemployment and employee health. Assists other County departments in securing bids or price quotes and issuing purchase orders. Prepares the annual budget for County Board approval.

Animal Control - Enforces Animal Control Act and county ordinances requiring rabies vaccination and dog and cat registration. Investigates animal bites and claims made for livestock killed by dogs. Operates an animal impound facility used by most local jurisdictions.

Auditor - Internal auditor and chief accountant for the County. Pays all County bills. Audits for compliance with County Board policy and state and federal law. Maintains centralized accounting system, generating weekly and monthly accounting reports for all County departments. Prepares the County's Comprehensive Annual Financial Report.

Board of Health - Eight member board appointed by the County Board to provide community health services, such as immunizations and restaurant inspections. This board was created pursuant to a referendum passed by voters in November, 1996.

Board of Review - Three person board appointed by the County Board to revise assessments of real property and assess all real property not assessed by a township assessor. Acts on written complaints of incorrectly assessed property and applications for property to be declared exempt from taxation. Signs certificates of error and distributes copies to County Clerk and County Collector. Delivers one set of completed assessment books to the County Clerk, who then certifies the abstract of assessments to the Illinois Department of Revenue.

Child Advocacy Center – Provides child abuse prevention education, compassionate support to abused children and coordination of the investigation and prosecution of abuse cases.

Circuit Clerk - Handles all court records of Champaign County. Produces all appeal records, issues passports and juror's vouchers. Is represented by a clerk at all jury trials. Accepts payment of and disburses court ordered fines and fees.

Circuit Clerk Support Enforcement - Contract with the State of Illinois Department of Healthcare and Family Services for federal and state reimbursement of expenditures in connection with ensuring that child support payments are made.

Circuit Court - The Circuit Court is the court of general jurisdiction in the State of Illinois. Champaign County is in the Sixth Judicial Circuit, along with five other neighboring counties. The Circuit Judges in Champaign County are elected by the voters in the Circuit. The Associate Judges are appointed by the Circuit Judges for four year terms. All judges are paid by the state.

County of Champaign, Illinois  
Department Descriptions  
December, 2015

Cooperative Extension Service - Cooperative extension education property tax levied by the County and turned over to the University of Illinois Cooperative Extension Service. Cooperative Extension Service programs include 4-H, youth and adult education programs.

Coroner - Investigates all deaths where the decedent was not attended by a licensed physician. Responsible for determining the manner and cause of each death to decide if an inquest is necessary; prepares and conducts inquests.

Correctional Center - This department accounts for most expenditures related to the operations of the County Jail and Satellite Jail. Utility costs are included under Public Properties. The Satellite Jail, completed in 1996, is the main intake/release facility for the county.

County Board - Coordinates and implements actions of the County Board and performs duties required by state statutes. Prepares weekly committee calendar and committee minutes.

County Clerk - Ex-Officio Clerk of the County Board; records County Board minutes; issues county licenses (marriage, liquor, motel); keeps records and issues certificates of vital statistics (birth, death, marriage); registers voters; conducts elections; files campaign disclosures and statements of economic interest; computes property tax extensions and mobile home privilege tax; keeps county maps on file.

Court Services/Probation - Juvenile Division makes recommendations to the Court on petitions concerning minors. Should the minor be placed on probation or under court supervision, the probation officer provides counseling, supervision and referral to appropriate community resources. Adult Division conducts pre-sentence investigations and prepares pre-sentence reports for the courts. If a defendant is sentenced to probation, the probation officer provides rehabilitative counseling and endeavors to see that the conditions of probation are carried out.

Debt Service – Department set up to accumulate resources restricted for the repayment of general obligation bonds, for which the County's general sales tax revenue has been pledged to repay.

Deputy Sheriff Merit Commission - Three member commission which certifies persons as eligible to serve as sworn deputies. Handles major disciplinary actions and discharge of sworn personnel. Members of commission are appointed by County Board upon recommendation of County Sheriff.

Developmental Disability Board - Three member board appointed by the County Board to administer services for persons with a developmental disability. This board was created pursuant to a referendum passed by voters in November, 2004.

Early Childhood Program - Early childhood education and development program, commonly known as Head Start, funded by federal grants from the Department of Health and Human Services and administered in Champaign County by the Regional Planning Commission.

Emergency Management Agency - Trains volunteers and acts to protect persons and property in the event of a disaster.

County of Champaign, Illinois  
Department Descriptions  
December, 2015

General County - This department accounts for General Corporate revenues and expenditures that are not allocated to specific General Corporate departments. Revenues include property, sales and income taxes. Expenditures include employee health insurance, independent audit, grants to local agencies and Regional Planning Commission membership dues.

Highway - Prepares plans, specifications and estimates for construction of County highways, bridges and culverts; supervises their construction and maintenance.

Information Technology – As a division of Administrative Services, provides computer support to County departments, covering hardware, purchased software, and customized in-house programming. Operates a secure computer network, email system and County website. Offers a helpdesk to assist County employees with both hardware and software issues.

Jury Commission - Three person commission appointed by the Circuit Court Judges to compile a list of potential jurors based on registered voters and holders of Illinois driver's licenses or identification cards.

Juvenile Detention Center - Operates a secure, locked facility for minors apprehended by law enforcement agencies.

Law Library - Provides law reference materials for the use of all members of the public, but used mainly by local attorneys and judges.

Mental Health Board - Nine member board appointed by the County Board to provide funding to mental health agencies.

Nursing Home - The Nursing Home is licensed to provide skilled, intermediate and shelter care. Other care options include a special unit for Alzheimer's and Related Disorders, an Adult Day Care Program, and a Respite Care Program. A new Nursing Home facility was constructed in 2003-2006 and put into service in February 2007.

Physical Plant - Provides custodial and maintenance services for all County buildings and grounds. This department is under the direction of the County Administrator as a division of the Administrative Services Department.

Planning and Zoning - Reviews applications and issues zoning use permits. Inspects to ensure compliance with the zoning ordinance and investigates alleged violations. From June 1990 to December 2005, the County Board contracted with the Regional Planning Commission to provide these services. In 2006, the program returned to being run by employees in the General Corporate Fund. This department also pays the per diems of the Zoning Board of Appeals, which is a six member board appointed by the County Board.

Public Defender - Court-appointed attorneys to represent indigent persons charged with crimes in Champaign County, involving every type of crime from murder to traffic offenses. Provides the same legal representation that defendants would receive from private counsel.

County of Champaign, Illinois  
Department Descriptions  
December, 2015

Recorder - Responsible for the recording of various instruments including deeds, mortgages, affidavits, plats, mechanics liens, corporation papers, surveys, and military discharges. These instruments are indexed and preserved through electronic imaging. Handles State of Illinois revenue stamps (transfer tax) for sales and transfers of property.

Regional Office of Education - Pays Champaign County's portion of certain administrative costs incurred by the Champaign/Ford Counties Regional Office of Education.

Regional Planning Commission - A nine member advisory body created by the County Board to supply information and technical assistance to local government officials in the areas of planning, land use, housing, transportation engineering, public administration, community and economic development. Has expanded into the areas of police training and community service grants, including the Senior Services Program and Energy Assistance Programs. Administers the Early Childhood and Workforce Initiative Programs.

Sheriff - Patrols the rural areas and unincorporated towns and villages. Investigates crimes and serves civil papers (lawsuits, divorces, small claims, subpoenas, court orders and notices). Operates the two county jails and takes prisoners to court for arraignment and trial. Attends court and is responsible for court security. Transports prisoners to the state penitentiary. Handles mental cases and transports them as necessary.

State's Attorney - Prosecutes all actions, civil and criminal, in the Circuit Court. Commences and prosecutes all actions and proceedings brought by any County Officer and defends actions and proceedings brought against the County or against County Officers. Gives opinions to any County officer upon questions of law relating to the County.

State's Attorney Support Enforcement - Contract with the State of Illinois Department of Healthcare and Family Services for federal and state reimbursement of expenditures in connection with enforcing court-ordered child support payments.

Supervisor of Assessments - Maintains tax maps, property record cards and exemption certificates related to property tax assessments. Keeps current list of property owners. Publishes assessments in newspapers, sends notices of assessment changes to taxpayers and issues certificates of errors. Instructs, consults and assists township assessors and has the statutory power to make assessments.

Treasurer - Responsible for the receipt of County revenue and for the investment and disbursement of County funds. As County Collector, collects and distributes property and mobile home taxes for all taxing districts in the County. Bills and collects drainage assessment taxes. Supervises the sale of delinquent real estate taxes.

Veterans Assistance Commission - The Veterans Assistance Commission is an assistance program of the Veterans Assistance Commission (VAC) Executive Board, an entity composed of delegates from the major veterans' organizations in Champaign County. The program is created under the provisions of the Military Assistance Act 330 ILCS 545, and is funded by the Champaign County Board, for the benefit of veterans living in Champaign County. The program, opened December 1, 2012, is designed to assist an individual veteran, his/her spouse, or the veteran's minor children through some difficult financial hardships.

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# **Financial Section**



## INDEPENDENT AUDITORS' REPORT

Board of Directors  
Champaign County, Illinois  
Urbana, Illinois

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Champaign County, Illinois, as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the entity's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditors' Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Champaign County, Illinois as of December 31, 2015, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Emphasis-of-Matter**

### *Comparative Information*

The prior year summarized comparative information presented with the supplementary information on pages 117-231 has been derived from Champaign County, Illinois' 2014 financial statements and, in our report dated July 30, 2015, we expressed unmodified opinions on those statements.

### *Change in Accounting Principle*

During fiscal year ended December 31, 2015, Champaign County, Illinois, adopted GASB Statement No. 68, Accounting and Financial Reporting for Pensions. As a result of the implementation of this standard, Champaign County, Illinois, reported a restatement for the change in accounting principle (see Note 23). Our opinion is not modified with respect to this matter.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of funding progress (OPEB), and schedules of changes in net pension liability and related ratios, including schedule of employer contributions, on pages 26-40 and 89-93 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Champaign County, Illinois's basic financial statements. The combining financial statements, individual fund statements and schedules, capital asset schedules, and introductory and statistical information are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), is also presented for purposes of additional analysis and is not a required part of the basic financial statements.

The combining financial statements, individual fund statements and schedules, capital asset schedules, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated September 4, 2016 on our consideration of Champaign County, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in Champaign County, Illinois' internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

**CliftonLarsonAllen LLP**

Champaign, Illinois  
September 4, 2016

## County of Champaign, Illinois

### Management's Discussion and Analysis

December 31, 2015

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As management of the County of Champaign, we offer readers of these financial statements this narrative overview and analysis of the financial activities of the County of Champaign for the fiscal year ended December 31, 2015. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 1-5 of this report.

#### Financial Highlights

- The assets of the County of Champaign exceeded its liabilities at the close of the most recent fiscal year by \$81,711,087 (*Total Net Position*). This represents a decrease in net position of approximately \$1.7 million or 2.0% from 2014, as restated, to 2015. The net position related to Governmental Activities decreased by \$1.4 million or 7.0%; and the net position for the Business-Type Activities decreased by \$0.3 million or 0.4%.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$37,054,896. The majority of this amount, \$32,248,915, is restricted to use for specific purposes because of state statutes, grantor/donor stipulations, or debt covenants. The fund balance as of December 31, 2015 represents an increase of \$4.2 million from the prior year. FY2014 was a 13-month year to accommodate the change in the fiscal year start from December 1 to January 1 and reflected thirteen months of expenses but only 12 months of Property Taxes, our main source of revenue.
- For the fiscal year ended December 31, 2015, the unassigned fund balance for the County's General Fund was \$4,693,369, or 13.4% of total general fund expenditures. In 2014, the unassigned fund balance was 10.9% of total general fund expenditures.
- During the fiscal year ended December 31, 2015, Champaign County issued debt of \$2,535,000 to advance refund \$2,505,000 in the Nursing Home 2006A Bonds. During this fiscal year, Champaign County's total general bonded debt decreased by \$3,025,492, excluding this refunding.

## Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to Champaign County's basic financial statements. Champaign County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains required supplementary information in addition to the basic financial statements themselves.

***Government-Wide Financial Statements.*** The *government-wide financial statements* are designed to provide readers with a broad overview of Champaign County's finances, in a manner similar to a private-sector business.

- The *Statement of Net Position* presents information on all of Champaign County's assets & deferred outflows and liabilities and deferred inflows, with the difference between these reported as *Total Net Position*. Over time, increases or decreases in the total net position may serve as a useful indicator of whether the financial position of Champaign County is improving or deteriorating.
- The *Statement of Activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in total net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected sales taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the County of Champaign include general government, justice and public safety, health, education, social services, development, and highways and bridges. The business-type activities of the County of Champaign include the Champaign County Nursing Home. The government-wide financial statements do not include funds classified as Fiduciary Funds (discussed further below), because the resources of those funds are not available to support the County's programs.

The government-wide financial statements can be found on pages 43-46 of this report.

***Fund Financial Statements.*** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County of Champaign, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County of Champaign can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

**Governmental Funds.** *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The County of Champaign maintains 48 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund, Mental Health Fund, and Regional Planning Commission Fund, all of which are considered to be major funds. Data from the other 45 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* elsewhere in this report.

The County of Champaign adopts an annual appropriated budget for all the governmental funds. A budgetary comparison statement has been provided for the general fund and major special revenue funds to demonstrate compliance with this budget.

The basic governmental funds financial statements can be found on pages 47-50.

**Proprietary Funds.** The County of Champaign maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County of Champaign uses one enterprise fund to account for its Nursing Home. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County of Champaign uses internal service funds to account for its self-funded insurance and employee health insurance. Because both of these services predominately benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary funds financial statements provide information for the County Nursing Home, which is considered to be a major fund of the County of Champaign. Both internal service funds are combined into a single, aggregated presentation in the proprietary funds financial statements. Individual

fund data for the internal service funds is provided in the form of *combining statements* elsewhere in this report.

The basic proprietary funds financial statements can be found on pages 47-50.

***Fiduciary Funds.*** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are *not* available to support the County of Champaign's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The basic fiduciary funds financial statements can be found on pages 51-52 of this report.

***Notes to the Financial Statements.*** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 53-88 of this report.

***Other Information.*** In addition to the basic financial statements and accompanying notes, this report also presents certain *Required Supplementary Information* concerning (1) the County of Champaign's progress in funding its obligation to provide pension and other post-employment benefits to its employees; and (2) an actual to budget comparison for the County's major funds presented on the budgetary basis. This required supplementary information can be found in Exhibits XI, XII and XIII on pages 89-93 of this report.

The County's combining statements, referred to earlier in connection with non-major governmental funds and internal service funds, are presented immediately following the *Required Supplementary Information*. These statements can be found on pages 95-116 of this report.

### **Government-Wide Financial Analysis**

As noted earlier, the total net position may serve over time as a useful indicator of a government's financial position. For Champaign County, assets and deferred outflows exceeded liabilities and deferred inflows by \$81,711,087 at the close of the close of the fiscal year ended December 31, 2015. The table **County of Champaign's Net Position**, presented below, reflects the condensed Statement of Net Position.

The largest component of the County of Champaign's total net position (\$64,799,261 or 79.3%) is its investment in capital assets (e.g., land, buildings, machinery, and equipment) less any outstanding related debt used to acquire those assets. The County of Champaign uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Another component of the County's total net position, totaling \$32,826,900, represents resources that are subject to external restrictions on how they may be used. Of this amount, \$20,562,327 is restricted by state statutes, \$10,378,374 is restricted by grantor/donor stipulations, and \$1,886,199 is restricted by debt covenants. This leaves an unrestricted deficit balance of (\$15,933,602) as the final component of the total net position. Included in this deficit balance is \$(23,909,500) in net pension liability offset by \$14,071,145 in pension related net deferred outflows. The pension liability related to the employees defined benefit plan provided by the Illinois Municipal Retirement Fund (IMRF) has been reported for the first time in the current fiscal year per GASB Standard 68.

It is worth noting that \$10,195,000 of outstanding debt, issued to finance construction of the 2006 Nursing Home facility, is not reflected in the business-type activities with the related capital assets. This debt is reported as part of the unrestricted net position in the governmental activities since it is being repaid using property taxes and sales taxes reported in governmental funds. Without this extra debt burden, the unrestricted net position in the governmental activities as of December 31, 2015, would reflect a significantly lower deficit.

For the past nine years, the County has reported negative balances in unrestricted net position for the government as a whole; however, the size of the deficit had decreased between 2006 and 2013. In 2014, the deficit increased due to thirteen months of expenses offset by only twelve months of property tax revenues.

The following table presents a snapshot of Champaign County's Total Net Position for the fiscal year ended December 31, 2015:

### County of Champaign's Net Position

	Governmental Activities		Business-Type Activities		Total	
	Restated		Restated		Restated	
	2015	2014	2015	2014	2015	2014
Current and Other Assets	\$78,501,826	\$74,257,654	\$6,205,367	\$6,925,817	\$84,707,193	\$81,183,471
Capital Assets	71,818,191	73,893,473	18,918,498	19,311,400	90,736,689	93,204,873
Total Assets	150,320,017	148,151,127	25,123,865	26,237,217	175,443,882	174,388,344
Deferred Outflow of Resources	13,186,252	4,677,099	1,844,213	692,704	15,030,465	5,369,803
Total Assets & Deferred Outflow of Resources	163,506,269	152,828,226	26,968,078	26,929,921	190,474,347	179,758,147
Current and Other Liabilities	\$8,559,878	\$7,023,912	\$3,304,319	\$2,282,767	\$11,864,197	\$9,306,679
Long-term Liabilities	61,912,946	53,488,548	3,531,411	3,144,644	65,444,357	56,633,192
Total Liabilities	70,472,824	60,512,460	6,835,730	5,427,411	77,308,554	65,939,871
Deferred Inflow of Resources	\$30,259,384	\$29,284,739	\$1,195,322	\$1,134,954	\$31,454,706	\$30,419,693
Net Position:						
Invested in Capital Assets	\$45,880,763	\$46,546,939	\$18,918,498	\$19,311,400	\$64,799,261	\$65,858,339
Restricted	32,826,900	30,079,369	0	0	32,826,900	30,079,369
Unrestricted	(15,933,602)	(13,595,281)	18,528	1,056,156	(15,915,074)	(12,539,125)
Total Net Position	62,774,061	63,031,027	18,937,026	20,367,556	81,711,087	83,398,583

**Governmental Activities:** The total net position reported for governmental activities decreased by a mere \$0.26 million or (0.4% between fiscal year 2014, as restated for pension liability, and fiscal year 2015. If we eliminate the impact of the pension liability, the net position for fiscal year 2015 would have been approximately \$2.6 million or 3.7% higher than fiscal year 2014.

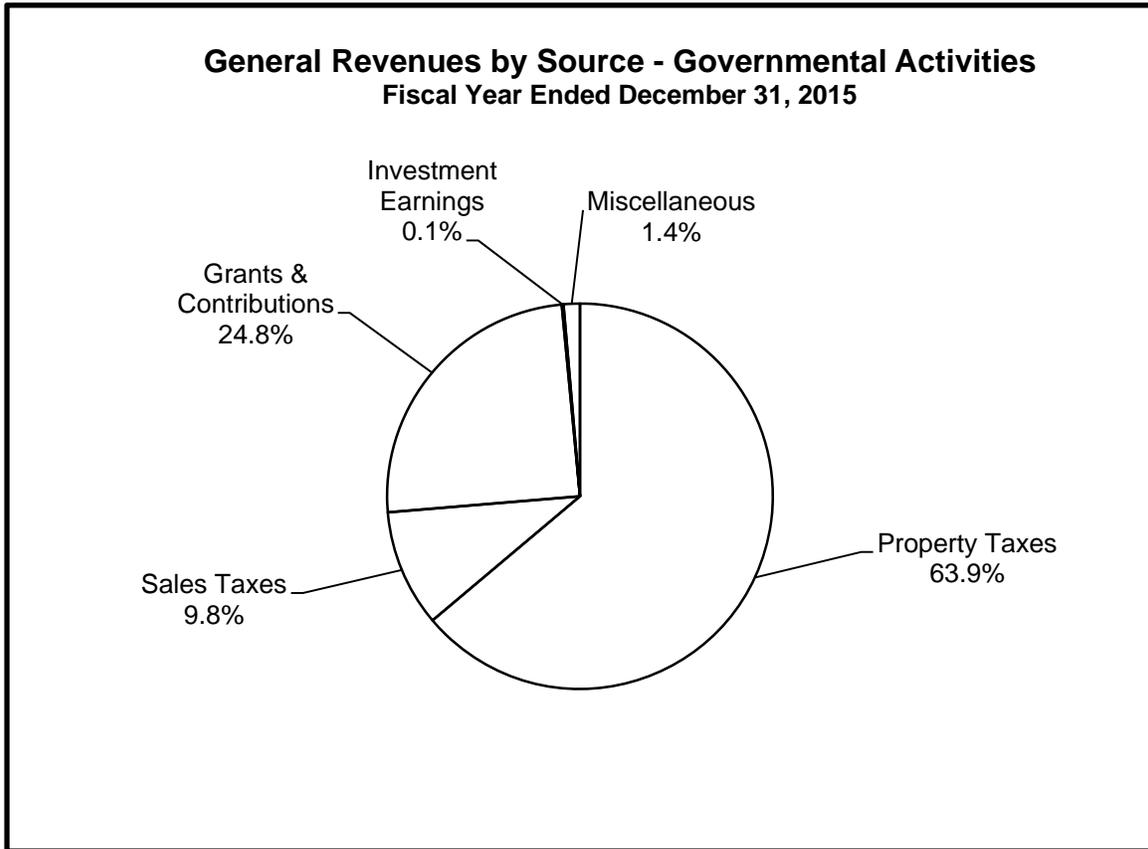
**Business-Type Activities:** The total net position reported for business-type activities decreased by \$1.4 million or 7.6% from fiscal year 2014, as restated for pension liability, to fiscal year 2015. Similarly, if we eliminate the impact of the pension liability, the net position for fiscal year 2015 would have been approximately \$1.0 million or 4.8% lower than fiscal year 2014.

The following table summarizes the revenues and expenses of the County's activities:

### County of Champaign's Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	Restated		Restated		Restated	
	2015	2014	2015	2014	2015	2014
Revenues:						
Program Revenues:						
Charges for Services	\$10,720,789	\$10,898,911	\$13,348,143	\$15,890,140	\$24,068,932	\$26,789,051
Operating Grants & Contributions	24,374,319	29,870,621	0	0	24,374,319	29,870,621
Capital Grants & Contributions	0	0	0	0	0	0
General Revenues:						
Property Taxes	30,961,498	29,130,875	1,175,543	1,096,991	32,137,041	30,227,866
Public Safety Sales Taxes	4,694,293	5,178,925	0	0	4,694,293	5,178,925
Hotel/Motel & Auto Rental Taxes	62,443	68,591	0	0	62,443	68,591
Grants & Contributions Not Restricted to Specific Programs	12,034,643	12,786,626	0	0	12,034,643	12,786,626
Investment Earnings	68,058	51,311	488	442	68,546	51,753
Miscellaneous	665,223	707,712	5,400	8,785	670,623	716,497
Gain - Disposal of Capital Assets	0	0	0	0	0	0
<b>Total Revenues</b>	<b>83,581,266</b>	<b>88,693,572</b>	<b>14,529,574</b>	<b>16,996,358</b>	<b>98,110,840</b>	<b>105,689,930</b>
Expenses:						
General Government	\$12,036,975	\$12,775,897	\$0	\$0	\$12,036,975	\$12,775,897
Justice & Public Safety	35,752,493	38,645,805	0	0	35,752,493	38,645,805
Health	9,477,523	10,499,261	0	0	9,477,523	10,499,261
Education	7,353,134	7,855,178	0	0	7,353,134	7,855,178
Social Services	129,150	109,796	0	0	129,150	109,796
Development	10,467,839	14,015,290	0	0	10,467,839	14,015,290
Highways & Bridges	6,511,463	7,392,291	0	0	6,511,463	7,392,291
Interest on Long-Term Debt	2,417,145	2,955,501	0	0	2,417,145	2,955,501
Nursing Home	0	0	15,652,614	17,646,736	15,652,614	17,646,736
<b>Total Expenses</b>	<b>84,145,722</b>	<b>94,249,019</b>	<b>15,652,614</b>	<b>17,646,736</b>	<b>99,798,336</b>	<b>111,895,755</b>
Change in Net Position						
Before Transfers	(564,456)	(5,555,447)	(1,123,040)	(650,378)	(1,687,496)	(6,205,825)
Transfers	307,490	307,665	(307,490)	(307,665)	0	0
Change in Net Position	(256,966)	(5,247,782)	(1,430,530)	(958,043)	(1,687,496)	(6,205,825)
Net Position-Beginning (As restated)	63,031,027	68,278,809	20,367,556	21,325,599	83,398,583	89,604,408
<b>Net Position-Ending</b>	<b>62,774,061</b>	<b>63,031,027</b>	<b>18,937,026</b>	<b>20,367,556</b>	<b>81,711,087</b>	<b>83,398,583</b>

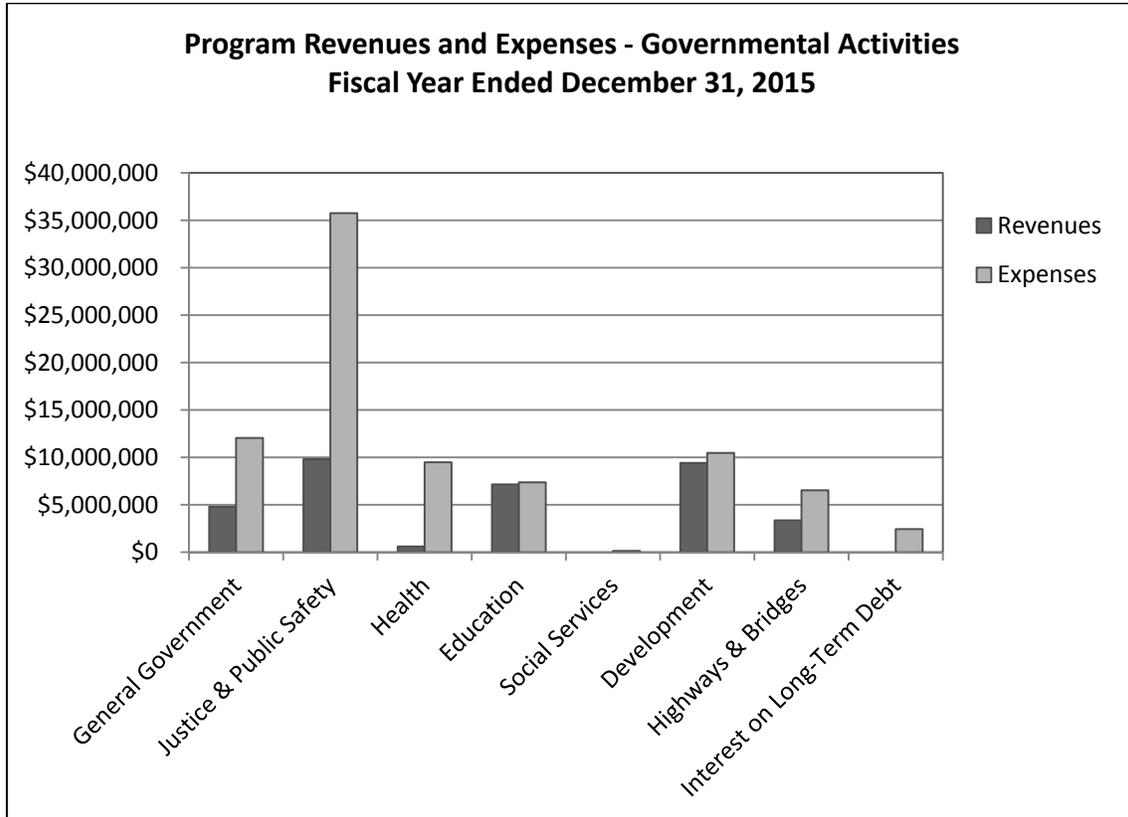
General revenues for the County’s governmental activities are derived from a number of different sources which are dependent on different financial factors. As illustrated in the following chart, the majority of general revenues (62.8%) are derived from property taxes, which provides long-term stability.



Justice and Public Safety expenses constituted the largest single category of expense within governmental activities totaling \$35,752,493, or 42.5% of total expenses of \$84,145,722. General Government expenses were the next largest at \$12,036,975, or 14.3% of total expenses, followed by Development at \$10,467,839 or 12.4%. In fiscal year 2014, as restated, the Justice and Public Safety and General Government expenses were respectively 41.0% and 13.6% of total expenses for governmental activities. Development expenses were, however, 14.9% which was 2.5% higher than the comparable ratio for 2015. Development is funded mainly through federal and state grants and contributions. In 2015, revenues from grants and contributions suffered due to the lack of a State budget which in turn led to lower expenses.

Total expenses for the fiscal year ended December 31, 2015 decreased by \$(12.1) million or (10.8%) from fiscal year 2014, as restated. Since FY2014 was a 13-month year, if we annualize the expenses and compare them with 2015 the result is that total expenses for fiscal year 2015 would be approximately (\$4.0) million or (3.8%) lower than fiscal year 2014.

The following chart provides program expenses by function along with the related program revenues for FY2015:



**Prior Year Adjustment**

GASB 68 requires that the full pension liability be reported in the government-wide reports. Therefore, expenses for the thirteen months ended December 31, 2014, have been restated to include reported pension expense of \$6,604,283 of which \$5,752,330 was related to governmental activities and \$851,953 was related to business-type activities. Further discussion of the impact of this new GASB can be found in Note 24 and the Required Supplementary Information in Exhibits XI and XII on pages 89 to 92. The following table provides details of the prior period adjustment for governmental activities:

### Prior Period Adjustment for Pension Expense

	Original 2014	Pension Expense	Restated 2014
<b>Expenses by Function/Program</b>			
Governmental Activities:			
General Government	\$11,956,965	\$818,932	\$12,775,897
Justice & Public Safety	35,059,679	3,586,126	38,645,805
Health	10,433,218	66,043	10,499,261
Education	7,379,670	475,508	7,855,178
Social Services	109,796	0	109,796
Development	13,486,948	528,342	14,015,290
Highways & Bridges	7,114,912	277,379	7,392,291
Interest on Long-Term Debt	2,955,501	0	2,955,501
Total Governmental Activities	<u>88,496,689</u>	<u>5,752,330</u>	<u>94,249,019</u>
<b>Ending Net Position</b>			
Invested in Capital Assets, Net of Related Debt	\$46,546,939	\$0	\$46,546,939
Restricted	30,079,369	0	30,079,369
Unrestricted	(7,842,951)	(5,752,330)	(13,595,281)
Total Governmental Activities	<u>68,783,357</u>	<u>(5,752,330)</u>	<u>63,031,027</u>

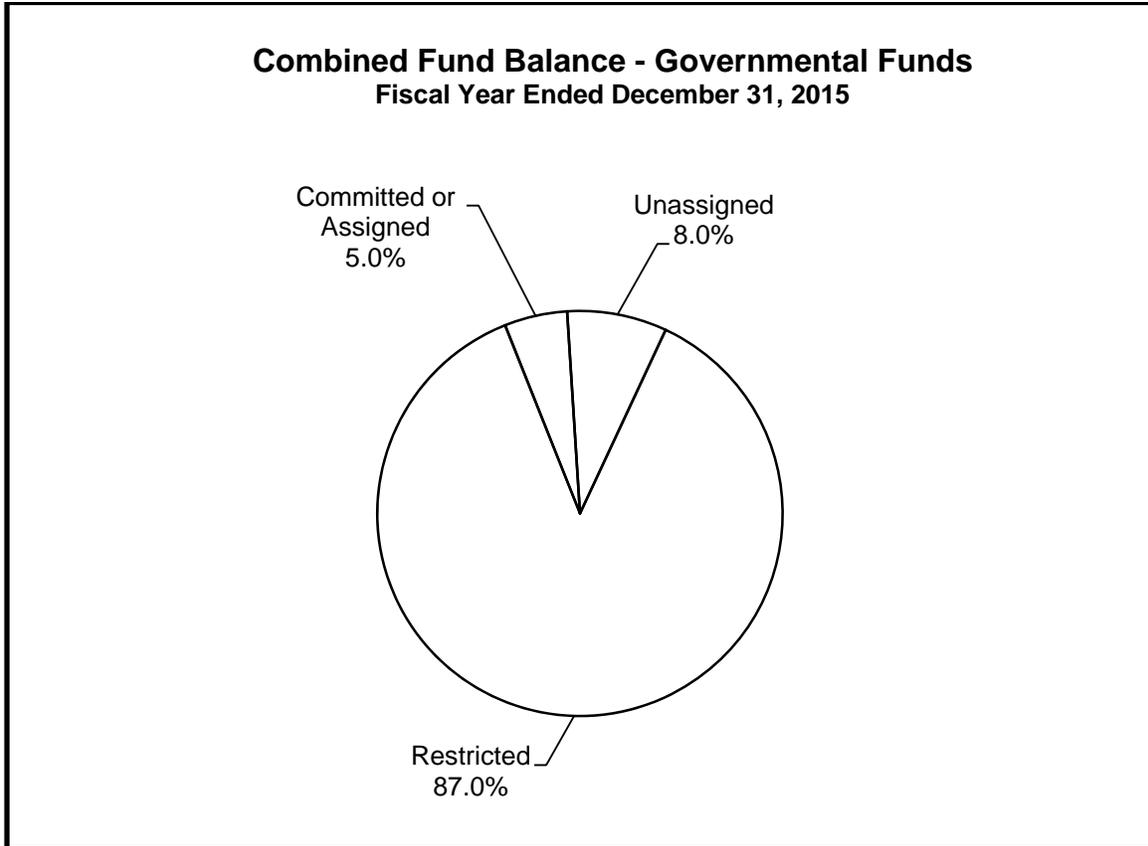
### Financial Analysis of the Government's Funds

As noted earlier, the County of Champaign uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Funds:** The focus of the County of Champaign's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the County of Champaign's financing requirements. Fund balances are classified to indicate the extent to which a government is bound to honor constraints on the specific purposes for which the funds can be spent.

At the end of December 31, 2015, the County of Champaign's governmental funds reported combined ending fund balance of \$37,054,896, an increase of \$4,206,774 compared with the prior year. Of the ending fund balance, \$32,248,915 (87.0%) is externally *restricted* by state statutes, grantor/donor stipulations, or debt covenants, and may only be used for specified purposes. Another 5% is either *committed* to a specific purpose by County Board resolution or *assigned* to a specific purpose by County

officials. The remaining \$2,948,346 (8%) is *unassigned* and free to be used for any purpose at the discretion of the County Board. Please see fund balance chart below:



The General Fund is the chief operating fund of the County of Champaign. For the fiscal year ended December 31, 2015, the total fund balance of the general fund was \$5,228,061 or 14.9% of total general fund expenditures. Fund balance of \$227,265 was restricted for repayment of debt; \$307,427 was assigned for future tax liability, leaving \$4,693,369 unassigned and available for spending on any purpose. During the fiscal year ended December 31, 2015, the total fund balance of the General Fund increased by \$1.1 million or 26.8%.

Of the other two major governmental funds, the Regional Planning Commission Fund, which mostly relies on funding from grants and contracts with other governmental agencies, had a small decrease in fund balance of \$24,552 or 3.4% in 2015 following an increase of \$167,691, or 30.0% in 2014. Under the majority of grants and contracts, spending occurs first, and then the Regional Planning Commission must wait for reimbursement from the granting agencies.

The Mental Health Fund had an increase of \$617,414 or 31.3% in FY2015 compared with a loss of \$93,378 in the prior year. This increase in fund balance was mainly due to a cash infusion of \$551,250 from National City Bank which took the form of a Debenture

Note. In 2015, the Mental Health Fund undertook a project to purchase two homes that are a part of a Community Integrated Living Arrangement. The Debenture Note provided the resources for the purchase and modification of the two properties.

During the fiscal year ended December 31, 2015, there was a \$5.4 million or 12.9% decrease in intergovernmental revenue. Since FY2014 was a 13-month year, the 12-month annualized revenue would have been approximately \$38.9 million, a decrease of \$2.2 million or 5.7% mainly due to the lack of a State Budget. In FY2015, there was a small decrease of \$290,455 or 3.5% increase in charges for services. However, after annualizing the 2014 revenues, the result is an increase of \$344,182 or 4.5% in FY2015. Part of this increase over the annualized revenues is due to fee increases that took effect in FY2015.

Governmental Expenditures for 2015 were \$15.1 million or 15.6% lower than those of FY2014. In the thirteenth month of FY2014, the County made one additional principal and interest payment for General Obligation Bonds. If we eliminate the debt service in both 2014 and 2015 and annualize the resulting net expenditure for FY2014, the result is that expenditure in 2015 is only \$3.5 million or 4.4% lower than in FY2014. This is, however, appropriate given the lower revenue trends experienced by the County.

***Proprietary Funds.*** The proprietary fund statements display the County's only enterprise fund, which is the Champaign County Nursing Home, along with the internal service funds. The Nursing Home ended the period with a total net position of \$18,937,026. Of this amount, \$18,918,498 is invested in capital assets and is not available to be spent leaving an unrestricted positive balance of \$18,528. Pension expense of \$417,195 was recorded in the proprietary fund during FY2015. Without this pension expense, the proprietary fund would have had a positive net position of \$435,723. In FY2014, the Proprietary Fund had an unrestricted balance of \$1,909,109 prior to restatement. With the restatement for the pension expense, however, that balance was lower by \$851,953.

Champaign County Management and the County Board have spent a considerable amount of time in recent years addressing the problems at the Nursing Home. This included several Interfund loans to the Nursing Home between 2004 and 2008. At the end of 2008, the Nursing home owed the General Fund \$1,333,142. However, the County Board voted in 2010 and again in 2013 to forgive this outstanding debt. In exchange, it was agreed in 2010 that the Nursing Home would reimburse the General Fund for the annual interest and principal on the bonds that were issued to finance the HVAC re-design and mold mediation at the new Nursing Home facility.

In 2008, a separate Nursing Home Board of Directors was established to oversee the Nursing Home's policies and operations, and a consulting firm was hired to provide operational management of the Nursing Home. Under the new management structure, several seemingly positive changes have been made at the Nursing Home, with the aim of increasing patient census, reducing over-reliance on contract nursing, and generally improving the finances of the facility. However, in 2015, the Nursing Home has continued to struggle with these issues and they have had a negative impact on the

Home's cash position. At the end of FY2015, the Nursing Home had a cash balance of \$366,629 compared with \$705,187 as of December 31, 2014.

### **General Fund Budgetary Highlights**

The FY2014 budget was a 13-month budget which accounted for an increase of 5.3%. The original budget for FY2015 was planned with a \$1.3 million or 3.5% decrease in revenues which would be a reduction of 1.8% from FY2014. The original revenue budget for FY2015 totaled \$34,361,602 which was a reduction of \$784,569 or 2.2% from the FY2014 budget. Some of the highlights were as follows:

- \$620,725 increase in Property Taxes.
- \$991,718 or 15.2% reduction in fees. Approximately \$540,000 of this reduction is due to the 13<sup>th</sup> month in FY2014 while the remaining 7% reduction due to an overall decline in fees collected through the Criminal Justice System and in Real Estate Fees/Transactions.
- \$109,467 increase in Intergovernmental Revenues is primarily due to the 13-month budget for FY14. These revenues are considered to be flat.
- \$501,572 decrease in Interfund transfers. Approximately \$228,000 is due to a discontinued program. In 2014, about \$240,000 was transferred to cover additional debt service payments. However, this will not be necessary in a 12-month year, and
- \$477,418 reduction in licenses and permits is based on lower revenue stamps.

The original expenditure budget for the fiscal year ended December 31, 2015 was \$2,181,307 or 5.9% lower than the original budget for FY2014. Approximately \$660,000 of this reduction is due to the thirteenth month in FY2014. Additional details are as follows:

- \$1,440,723 or 5.5% decrease in Personnel costs. However, the annualized 12-month budget reflected an increase of \$740,868, due to approved wage increases of 2%, a 12% increase in health insurance premiums and an additional 2.5 full time employees.
- \$32,947 decrease in the cost of commodities. There was a 12-month annualized increase of \$142,692 or 6.1% is due to an increase in demand for commodities such as Tasers and Ballistic vests for the Sheriff's office.
- \$293,522 or 4.1% decrease in Services. However, the 12-month annualized expenditures reflect an increase of \$304,298 or 3.9% is due to a general increase in demand for services.
- \$407,615 or 42.6% decrease in Debt Service expenditure. A decrease of \$327,940 or 31.3% is due to one additional annual principal repayment and one additional semi-annual interest payment on the General Obligation Debt being scheduled in the 13<sup>th</sup> month of the period ended December 31, 2014.

During the course of the year, additional spending authority of \$712,475 was approved shared by commodities, services and capital outlay.

General Fund Revenues were \$703,228 or 19.2% lower than the final budget. The main areas of shortfall were:

- \$131,417 in Charges for Services due primarily to volume.
- \$188,534 in Licenses & Fees again due to volume. The County Recorder’s office experienced a shortfall of \$210,918 which was off-set by increases in other departments.
- \$175,723 in Transfers not made due to program changes.

Expenditures were under budget by \$1.2 million or 3.4% mainly due to lower personnel costs of \$0.5 million, \$0.3 million less for commodities, and \$0.4 million in lower costs for services resulting primarily from delays in the start of planned programs. Under the final amended budget, the projected net change in fund balance was an increase of \$184,769. The actual net change in fund balance on the budgetary basis turned out to be an increase of \$922,833 which is explained by the variances in revenue and expenditures above.

**Capital Asset and Debt Administration**

**Capital Assets:** The County of Champaign’s investment in capital assets for its governmental and business-type activities as of December 31, 2015, amounted to \$90,736,689, net of accumulated depreciation. This investment in capital assets includes land, buildings, improvements, machinery and equipment, roads, and bridges. Following is a comparative schedule of capital assets, net of accumulated depreciation:

**Capital Assets, Net of Accumulated Depreciation**

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Land	\$1,977,270	\$1,750,912	\$0	\$0	\$1,977,270	\$1,750,912
Construction in Progress	2,110,116	3,361,219	0	0	2,110,116	3,361,219
Infrastructure	28,557,127	27,581,181	0	0	28,557,127	27,581,181
Buildings and Improvements	36,906,041	38,638,708	18,440,538	18,868,086	55,346,579	57,506,794
Equipment	2,267,637	2,561,453	477,960	443,314	2,745,597	3,004,767
<b>Total</b>	<b>71,818,191</b>	<b>73,893,473</b>	<b>18,918,498</b>	<b>19,311,400</b>	<b>90,736,689</b>	<b>93,204,873</b>

Additional information on the County of Champaign’s capital assets can be found in Note 11 in the Notes to Financial Statements of this report.

**Long-Term Debt:** At December 31, 2015, the County of Champaign had total long-term liabilities of \$46,356,648. The entire amount is backed by the full faith and credit of the County of Champaign. Following is a comparative schedule of outstanding debt:

**Long-Term Liabilities**

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
General Obligation Bonds	\$36,651,240	\$39,923,614	\$0	\$0	\$36,651,240	\$39,923,614
Debenture Note	551,250	0	0	0	551,250	0
Intergovernmental Loans	19,688	72,188	0	0	19,688	72,188
Net OPEB Liability	2,180,880	1,940,129	212,537	190,814	2,393,417	2,130,943
Compensated Absences	2,867,544	2,955,750	293,186	351,941	3,160,730	3,307,691
Estimated Claims Payable	3,580,323	1,929,101	0	0	3,580,323	1,929,101
Total	45,850,925	46,820,782	505,723	542,755	46,356,648	47,363,537

Additional information on the County's long-term debt can be found in Note 18 in the Notes to Financial Statements of this report.

**Economic Factors**

The main campus of the University of Illinois lies in the center of Champaign County and it provides a great deal of stability to the area's economy, as the University is the area's largest employer (with over 30,000 employees), and is a major purchaser of various goods and services. As a result, the revenues of Champaign County tend to be more stable than those of many other counties. In keeping with the national trend, at 6.1%, Champaign County's unemployment rate is significantly lower than 8.2% in 2013 and 8.0% in 2012. However, it is still slightly higher than the state average of 6.0% and the national average of 5.5%. Per capita personal income has risen approximately 5.5% from \$37,544 in 2012 to \$39,637 in 2013. Data is not yet available to see if that trend continued in 2014.

The equalized assessed value (EAV) of taxable property in Champaign County, for taxes payable in 2014, decreased by approximately 1.5% to \$3.48 billion, compared with \$3.53 billion the year before. Residential properties made up 60.2% of the EAV, while commercial development constituted 30.8%, and farmland 9.0%.

**Requests for Information**

This financial report is designed to provide a general overview of the County of Champaign's finances for all those with an interest in the County's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the County Auditor, 1776 E. Washington, Urbana, IL 61802.

## BASIC FINANCIAL STATEMENTS



COUNTY OF CHAMPAIGN, ILLINOIS  
STATEMENT OF NET POSITION  
DECEMBER 31, 2015

Exhibit I

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Cash	\$36,179,528	\$366,629	\$36,546,157
Investments	100,262	0	100,262
Receivables, Net of Uncollectible Amounts:			
Patient Accounts	0	3,553,516	3,553,516
Property Taxes	30,063,337	1,166,286	31,229,623
Intergovernmental	5,355,716	1,122,431	6,478,147
Program Loans--Current Portion	258,103	0	258,103
Accrued Interest	5,667	0	5,667
Other	1,612,990	828	1,613,818
Internal Balances	120,415	(120,415)	0
Inventories	0	21,112	21,112
Prepaid Items	711,116	69,720	780,836
Resident Trust Accounts	7,337	25,260	32,597
Program Loans Receivable--Long Term Portion	2,410,931	0	2,410,931
Investment in Joint Venture	1,676,424	0	1,676,424
Capital Assets Not Being Depreciated	4,087,386	0	4,087,386
Capital Assets, Net of Accumulated Depreciation	67,730,805	18,918,498	86,649,303
<b>DEFERRED OUTFLOW OF RESOURCES</b>			
Deferred Amount related to Bond Refunding	734,237	0	734,237
Deferred Amount related to Pension Liability	12,452,015	1,844,213	14,296,228
To Total Deferred Outflow of Resources	13,186,252	1,844,213	15,030,465
Total Assets & Deferred Outflow of Resources	163,506,269	26,968,078	190,474,347
<b>LIABILITIES</b>			
Accrued Salaries Payable	1,046,218	208,824	1,255,042
Accounts Payable	1,759,711	1,319,819	3,079,530
Accrued Interest Payable	19,504	0	19,504
Funds Held for Others	172,007	25,260	197,267
Unearned Revenue	678,555	0	678,555
Tax Anticipation Notes Payable	0	997,829	997,829
Due To Other Governments	120,729	693,950	814,679
Noncurrent Liabilities:			
Due Within One Year	4,763,154	58,637	4,821,791
Due in More Than One Year	41,087,771	447,086	41,534,857
Net Pension Liability	20,825,175	3,084,325	23,909,500
Total Liabilities	70,472,824	6,835,730	77,308,554
<b>DEFERRED INFLOW OF RESOURCES</b>			
Subsequent Years Property Taxes	30,063,337	1,166,286	31,229,623
Deferred Amount related to Pension Liability	196,047	29,036	225,083
Total Deferred Inflow of Resources	30,259,384	1,195,322	31,454,706
<b>NET POSITION</b>			
Net Investments in Capital Assets	45,880,763	18,918,498	64,799,261
Restricted for:			
Debt Service	1,886,199	0	1,886,199
Justice & Public Safety	4,476,987	0	4,476,987
Health & Education	7,740,175	0	7,740,175
Development & General Government	8,765,789	0	8,765,789
Highways & Bridges	7,927,535	0	7,927,535
Insurance & Fringe Benefits	2,030,215	0	2,030,215
Unrestricted (Deficit)	(15,933,602)	18,528	(15,915,074)
Total Net Position	62,774,061	18,937,026	81,711,087

The notes to the financial statements are an integral part of this statement.

COUNTY OF CHAMPAIGN, ILLINOIS  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

FUNCTIONS / PROGRAMS	Program Revenues			Net (Expenses) Revenues and Changes in Net Position	
	Fines, Permits & Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Governmental Activities	Business-Type Activities
<b>GOVERNMENTAL ACTIVITIES:</b>					
General Government	\$12,036,975	\$263,139	\$0	(\$7,244,301)	\$0
Justice & Public Safety	35,752,493	4,434,361	0	(25,949,328)	0
Health	9,477,523	456,331	0	(8,876,050)	0
Education	7,353,134	7,021,844	0	(220,311)	0
Social Services	129,150	0	0	(129,150)	0
Development	10,467,839	8,977,542	0	(1,056,516)	0
Highways & Bridges	6,511,463	3,221,102	0	(3,157,813)	0
Interest on Long-Term Debt	2,417,145	0	0	(2,417,145)	0
Total Governmental Activities	84,145,722	24,374,319	0	(49,050,614)	0
<b>BUSINESS-TYPE ACTIVITIES:</b>					
Nursing Home	15,652,614	0	0	0	(2,304,471)
Total Business-Type Activities	15,652,614	0	0	0	(2,304,471)
Total Government	99,798,336	24,374,319	0	(49,050,614)	(2,304,471)
General Revenues:					
Property Taxes				30,961,498	1,175,543
Public Safety Sales Taxes				4,694,293	0
Hotel/Motel & Auto Rental Taxes				62,443	0
Grants & Contributions Not Restricted to Specific Programs				12,034,643	0
Investment Earnings				68,058	488
Miscellaneous				665,223	5,400
Gain on Disposal of Capital Assets				0	0
Transfers				307,490	(307,490)
Total General Revenues and Transfers				48,793,648	873,941
Change in Net Position				(256,966)	(1,430,530)
Net Position - Beginning (As restated)				63,031,027	20,367,556
Net Position - Ending				62,774,061	18,937,026
					81,711,087

The notes to the financial statements are an integral part of this statement.

COUNTY OF CHAMPAIGN, ILLINOIS  
 GOVERNMENTAL FUNDS  
 BALANCE SHEET  
 DECEMBER 31, 2015

Exhibit III

	Major Funds				All Other (Non-Major) Governmental Funds	Total Governmental Funds
	General Fund	Regional Planning Comm Fund	Mental Health Fund			
<b>ASSETS</b>						
Cash	\$4,988,497	\$820,542	\$2,487,089	0	\$26,106,897	\$34,403,025
Investments	0	0	0	0	100,262	100,262
Receivables, Net of Uncollectible Amounts:						
Property Taxes	10,118,869	0	4,285,533	0	15,658,935	30,063,337
Intergovernmental	2,764,095	340,137	0	0	936,152	4,040,384
Program Loans--Current Portion	0	0	0	0	258,103	258,103
Accrued Interest	0	0	0	0	5,667	5,667
Other	292,169	11,366	87	0	842,207	1,145,829
Due From Other Funds	495,874	227,214	128,404	0	1,847,294	2,698,786
Inventories	0	0	0	0	0	0
Prepaid Items	5,503	2,135	0	0	919	8,557
Resident Trust Accounts	7,337	0	0	0	0	7,337
Advances to Other Funds	0	12,500	0	0	0	12,500
Program Loans Receivable--Long Term	0	0	0	0	2,410,931	2,410,931
<b>Total Assets</b>	<b>18,672,344</b>	<b>1,413,894</b>	<b>6,901,113</b>		<b>48,167,367</b>	<b>75,154,718</b>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>LIABILITIES:</b>						
Accrued Salaries Payable	732,117	92,330	13,537	0	208,234	1,046,218
Accounts Payable	583,828	386,030	3,956	0	744,574	1,718,388
Due To Other Funds	1,648,814	133,802	9,437	0	2,581,366	4,373,419
Due To Other Governments	120,729	0	0	0	0	120,729
Funds Held for Others	21,450	0	0	0	65,226	86,676
Unearned Revenue	218,476	99,989	0	0	360,090	678,555
Advances from Other Funds	0	0	0	0	12,500	12,500
<b>Total Liabilities</b>	<b>3,325,414</b>	<b>712,151</b>	<b>26,930</b>		<b>3,971,990</b>	<b>8,036,485</b>
<b>DEFERRED INFLOW OF RESOURCES</b>						
Subsequent Years Property Taxes	10,118,869	0	4,285,533	0	15,658,935	30,063,337
<b>Total Deferred Inflow of Resources</b>	<b>10,118,869</b>	<b>0</b>	<b>4,285,533</b>		<b>15,658,935</b>	<b>30,063,337</b>
<b>FUND BALANCES (DEFICITS):</b>						
Restricted	227,265	701,743	2,588,650	0	28,731,257	32,248,915
Committed	0	0	0	0	67,084	67,084
Assigned	307,427	0	0	0	1,483,124	1,790,551
Unassigned	4,693,369	0	0	0	(1,745,023)	2,948,346
<b>Total Fund Balances (Deficits)</b>	<b>5,228,061</b>	<b>701,743</b>	<b>2,588,650</b>		<b>28,536,442</b>	<b>37,054,896</b>
<b>Total Liabilities &amp; Fund Balances</b>	<b>18,672,344</b>	<b>1,413,894</b>	<b>6,901,113</b>		<b>48,167,367</b>	<b>75,154,718</b>

The notes to the financial statements are an integral part of this statement.

COUNTY OF CHAMPAIGN, ILLINOIS  
 RECONCILIATION OF THE BALANCE SHEET FOR GOVERNMENTAL FUNDS  
 TO THE STATEMENT OF NET POSITION FOR GOVERNMENTAL ACTIVITIES  
 DECEMBER 31, 2015

Exhibit III-a

Fund Balances (Deficits) - Total Governmental Funds (See Exhibit III)	37,054,896
Capital assets, net of depreciation, used in governmental activities	71,818,191
Investment in Joint Ventures related to governmental activities	1,676,424
Assets and liabilities of internal service funds related to governmental activities, including estimated claims payable long term liability	568,336
Receivables for revenue accruals related to governmental activities	1,781,290
Payables for expense accruals related to governmental activities	(19,504)
Liability for compensated absences accruals related to governmental activities	(2,867,544)
Long term liabilities related to governmental activities, other than estimated claims payable from internal service funds	(38,668,821)
Net Pension Liability related to governmental activities	(20,825,175)
Net Deferred Outflows/(Inflows) related to Pension Liability	12,255,968
Net Position of Governmental Activities (See Exhibit I)	62,774,061

The notes to the financial statements are an integral part of this statement.

COUNTY OF CHAMPAIGN, ILLINOIS  
 GOVERNMENTAL FUNDS  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	Major Funds			All Other (Non-Major) Governmental Funds	Total Governmental Funds
	General Fund	Regional Planning Comm Fund	Mental Health Fund		
<b>REVENUES:</b>					
Property Taxes	\$10,566,380	\$0	\$4,299,568	\$16,095,550	\$30,961,498
Public Safety Sales Taxes	0	0	0	4,696,902	4,696,902
Hotel/Motel & Auto Rental Taxes	62,443	0	0	0	62,443
Intergovernmental Revenue	16,366,185	7,188,029	330,637	12,811,222	36,696,073
Fines & Forfeitures	953,946	0	0	73,208	1,027,154
Licenses & Permits	1,548,926	0	0	428,740	1,977,666
Charges for Services	4,226,739	1,081,919	0	2,651,169	7,959,827
Rents and Royalties	1,051,147	0	3,600	0	1,054,747
Interest on Program Loans	0	0	0	115,051	115,051
Investment Earnings	6,252	655	1,385	57,398	65,690
Miscellaneous	262,114	68,514	113,517	221,113	665,258
<b>Total Revenues</b>	<b>35,044,132</b>	<b>8,339,117</b>	<b>4,748,707</b>	<b>37,150,353</b>	<b>85,282,309</b>
<b>EXPENDITURES:</b>					
Current: General Government	9,468,619	0	0	2,305,542	11,774,161
Justice & Public Safety	23,436,330	0	0	7,231,337	30,667,667
Health	0	0	4,782,543	5,458,718	10,241,261
Education	0	0	0	6,890,208	6,890,208
Social Services	129,150	0	0	0	129,150
Development	439,559	8,502,855	0	1,962,948	10,905,362
Highways & Bridges	0	0	0	5,626,652	5,626,652
Debt Service: Principal Retirement	372,500	0	0	2,705,492	3,077,992
Interest & Fiscal Charges	179,255	0	0	2,472,672	2,651,927
<b>Total Expenditures</b>	<b>34,025,413</b>	<b>8,502,855</b>	<b>4,782,543</b>	<b>34,653,569</b>	<b>81,964,380</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>1,018,719</b>	<b>(163,738)</b>	<b>(33,836)</b>	<b>2,496,784</b>	<b>3,317,929</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Sale of Refunding Bonds	2,535,000	0	0	0	2,535,000
Payment to Refunded Bond Escrow Agent	(2,504,895)	0	0	0	(2,504,895)
Proceeds from Debenture Loan	0	0	551,250	0	551,250
Transfers In	1,053,769	391,117	100,000	1,322,049	2,866,935
Transfers Out	(998,168)	(251,931)	0	(1,309,346)	(2,559,445)
<b>Net Other Financing Sources (Uses)</b>	<b>85,706</b>	<b>139,186</b>	<b>651,250</b>	<b>12,703</b>	<b>888,845</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>1,104,425</b>	<b>(24,552)</b>	<b>617,414</b>	<b>2,509,487</b>	<b>4,206,774</b>
<b>FUND BALANCES--Beginning of Year</b>	<b>4,123,636</b>	<b>726,295</b>	<b>1,971,236</b>	<b>26,026,955</b>	<b>32,848,122</b>
<b>FUND BALANCES--End of Year</b>	<b>5,228,061</b>	<b>701,743</b>	<b>2,588,650</b>	<b>28,536,442</b>	<b>37,054,896</b>

The notes to the financial statements are an integral part of this statement.

COUNTY OF CHAMPAIGN, ILLINOIS  
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES FOR GOVERNMENTAL FUNDS TO  
 THE STATEMENT OF ACTIVITIES FOR GOVERNMENTAL ACTIVITIES  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

Exhibit IV-a

Net Change in Fund Balances - Total Governmental Funds (See Exhibit IV)	\$4,206,774
Remove expenditures for acquisition of capital assets	2,964,561
Include revenue for capital assets acquired through gift or grant	767,746
Include gain (loss) on disposal of capital assets	(7,485)
Include depreciation expense	(5,800,104)
Include change in investment in joint ventures	(12,363)
Include the net revenue (expense) of internal service funds used to charge the costs of risk financing and employee health benefits to governmental activities	(1,414,316)
Remove revenues related to prior periods; include revenues earned but not available in the current period	(733,776)
Remove expenditures related to prior periods; include expenses incurred but not expected to be liquidated with expendable available financial resources in the current period	(113,074)
Remove debt proceeds and payment to bond refunding escrow agent	(30,105)
Remove proceeds from debenture note	(551,250)
Amortize bond premium and deferred amount on refunding against debt interest expense	205,311
Remove debt principal repayment expenditures	3,077,992
Include Expenses for Pensions	<u>(2,816,877)</u>
Change in Net Position of Governmental Activities (See Exhibit II)	<u><u>(256,966)</u></u>

The notes to the financial statements are an integral part of this statement.

COUNTY OF CHAMPAIGN, ILLINOIS  
 PROPRIETARY FUNDS  
 STATEMENT OF NET POSITION  
 DECEMBER 31, 2015

Exhibit V

	<u>Business-Type Activities</u> <u>Enterprise Fund</u> <u>Nursing Home</u> <u>Fund</u>	<u>Governmental</u> <u>Activities</u> <u>Internal</u> <u>Service Funds</u>
<b>ASSETS</b>		
<b>CURRENT ASSETS:</b>		
Cash	\$366,629	\$1,776,503
Receivables, Net of Uncollectible Amounts:		
Patient Accounts	3,553,516	0
Property Taxes	1,166,286	0
Intergovernmental	1,122,431	184
Other	828	1,019
Due From Other Funds	35,456	1,924,731
Inventories	21,112	0
Prepaid Expenses	69,720	702,559
Resident Trust Accounts	25,260	0
Total Current Assets	<u>6,361,238</u>	<u>4,404,996</u>
<b>NONCURRENT ASSETS:</b>		
Capital Assets:		
Buildings and Improvements	23,962,405	0
Equipment	1,599,143	0
Less Accumulated Depreciation	<u>(6,643,050)</u>	<u>0</u>
Total Noncurrent Assets	<u>18,918,498</u>	<u>0</u>
<b>DEFERRED OUTFLOW OF RESOURCES</b>		
Deferred amount related to Pension Liability	<u>1,844,213</u>	<u>0</u>
Total Assets and Deferred Outflows of Resources	<u>27,123,949</u>	<u>4,404,996</u>
<b>LIABILITIES</b>		
<b>CURRENT LIABILITIES:</b>		
Accrued Salaries Payable	208,824	0
Accounts Payable	1,319,819	41,323
Due To Other Funds	285,484	70
Funds Held For Others	25,260	0
Unearned Revenue	0	85,331
Compensated Absences Payable	58,637	0
Estimated Claims Payable	0	1,144,755
Tax Anticipation Notes Payable	997,829	0
Due To Other Governments	<u>693,950</u>	<u>0</u>
Total Current Liabilities	<u>3,589,803</u>	<u>1,271,479</u>
<b>NONCURRENT LIABILITIES:</b>		
Estimated Claims Payable	0	2,435,568
Compensated Absences Payable	234,549	0
Net Obligation for Other Post-Employment Benefits	212,537	0
Net Pension Liability	<u>3,084,325</u>	<u>0</u>
Total Noncurrent Liabilities	<u>3,531,411</u>	<u>2,435,568</u>
Total Liabilities	<u>7,121,214</u>	<u>3,707,047</u>
<b>DEFERRED INFLOW OF RESOURCES</b>		
Subsequent Years Property Taxes	1,166,286	0
Deferred Amount Related to Pension Liability	<u>29,036</u>	<u>0</u>
Total Deferred Inflow of Resources	<u>1,195,322</u>	<u>0</u>
<b>NET POSITION</b>		
Invested in Capital Assets	18,918,498	0
Unrestricted	<u>(111,085)</u>	<u>697,949</u>
TOTAL NET POSITION	<u>18,807,413</u>	<u>697,949</u>
Adjustment due to consolidation of internal service fund activities related to enterprise funds	<u>129,613</u>	
NET POSITION OF BUSINESS TYPE ACTIVITIES	<u>18,937,026</u>	

The notes to the financial statements are an integral part of this statement.

COUNTY OF CHAMPAIGN, ILLINOIS  
 PROPRIETARY FUNDS  
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	<u>Business-Type Activities</u> <u>Enterprise Fund</u> <u>Nursing Home</u> <u>Fund</u>	<u>Governmental</u> <u>Activities</u> <u>Internal</u> <u>Service Funds</u>
OPERATING REVENUES:		
Charges for Services (Net of Uncollectible)	\$13,314,667	\$7,671,069
Miscellaneous	<u>33,476</u>	<u>25,569</u>
Total Operating Revenues	<u>13,348,143</u>	<u>7,696,638</u>
OPERATING EXPENSES:		
Salaries	6,034,219	41,327
Fringe Benefits	2,451,180	7,553,701
Commodities	851,321	41
Services	5,339,185	1,762,189
Capital Outlay	0	0
Depreciation	<u>729,799</u>	<u>0</u>
Total Operating Expenses	<u>15,405,704</u>	<u>9,357,258</u>
OPERATING INCOME (LOSS)	<u>(2,057,561)</u>	<u>(1,660,620)</u>
NON-OPERATING REVENUES (EXPENSES):		
Property Tax	1,175,543	0
Investment Earnings	488	2,368
Donations	5,400	0
Gain (Loss) on Disposal of Capital Assets	0	0
Interest Expense	<u>(2,974)</u>	<u>0</u>
Net Non-Operating Revenues (Expenses)	<u>1,178,457</u>	<u>2,368</u>
INCOME (LOSS) BEFORE TRANSFERS	(879,104)	(1,658,252)
Transfers In	0	0
Transfers Out	<u>(307,490)</u>	<u>0</u>
CHANGE IN NET POSITION	(1,186,594)	(1,658,252)
NET POSITION--Beginning of Year (As restated)	<u>19,994,007</u>	<u>2,356,201</u>
NET POSITION--End of Year	<u><u>18,807,413</u></u>	<u><u>697,949</u></u>
Adjustment due to consolidation of internal service fund activities related to enterprise funds	<u>(243,936)</u>	
Change in net position of business-type activities	<u><u>(1,430,530)</u></u>	

The notes to the financial statements are an integral part of this statement.

COUNTY OF CHAMPAIGN, ILLINOIS  
 PROPRIETARY FUNDS  
 STATEMENT OF CASH FLOWS  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	<u>Business-Type Activities</u> <u>Enterprise Fund</u> Nursing Home Fund	<u>Governmental</u> <u>Activities</u> Internal Service Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash Receipts from Customers	\$13,536,138	\$0
Cash Receipts from Other Funds and Employees for Services	0	7,809,925
Cash Receipts for Claims Reimbursements	0	25,190
Cash Payments to Employees for Services	(6,079,952)	(41,327)
Cash Payments to Suppliers and Other Funds for Goods and Services	(8,355,523)	(7,693,451)
Cash Payments for Claims	0	(502,221)
Net Cash Provided (Used) By Operating Activities	<u>(899,337)</u>	<u>(401,884)</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>		
Property Taxes Received	1,175,543	0
Gifts And Donations Received	5,400	0
Cash Received from Tax Anticipation Borrowing	997,829	0
Tax Anticipation Borrowing Repaid	(971,120)	0
Interest Paid on Tax Anticipation Borrowing	(2,974)	0
Cash Received from Intergovernmental Borrowing	0	0
Transfers/Loans Paid To Other Funds	(307,490)	0
Net Cash Provided (Used) By Non-Capital Financing Activities	<u>897,188</u>	<u>0</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Cash Received from Sale of Capital Assets	0	0
Payments for Acquisition and Construction of Capital Assets	(336,897)	0
Net Cash Provided (Used) By Capital and Related Financing Activities	<u>(336,897)</u>	<u>0</u>
<b>CASH FLOWS FROM INVESTMENT ACTIVITIES:</b>		
Interest Received on Investments and Bank Deposits	488	2,368
Net Cash Provided (Used) By Investment Activities	<u>488</u>	<u>2,368</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>(338,558)</b>	<b>(399,516)</b>
Cash and Cash Equivalents at Beginning of Period	<u>705,187</u>	<u>2,176,019</u>
Cash and Cash Equivalents at End of Period	<u><u>366,629</u></u>	<u><u>1,776,503</u></u>

Non-cash Investing, Capital and Financing Activities:

In fiscal year 2015, the Nursing Home Enterprise Fund did not receive any non-cash donations.

The notes to the financial statements are an integral part of this statement.

COUNTY OF CHAMPAIGN, ILLINOIS  
 PROPRIETARY FUNDS  
 STATEMENT OF CASH FLOWS  
 RECONCILIATION OF OPERATING INCOME (LOSS) TO  
 NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	<u>Business-Type Activities</u>	<u>Governmental</u>
	<u>Enterprise Fund</u>	<u>Activities</u>
	Nursing Home	Internal
	<u>Fund</u>	<u>Service Funds</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	(\$2,057,561)	(\$1,660,620)
Adjust For Non-Cash Revenue/Expense:		
Depreciation Expense	729,799	0
Increase (Decrease) in Estimated Claims Payable	0	1,651,222
Increase (Decrease) in Net Obligation for OPEB	21,723	0
Decrease (Increase) in Net Deferred Inflows/Outflows	(1,122,473)	0
Increase (Decrease) in Net Pension Liability	1,539,668	0
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	223,451	657
Decrease (Increase) in Intergovernmental Receivables	0	0
Decrease (Increase) in Due From Other Funds	(35,456)	137,820
Decrease (Increase) in Inventories	(15,347)	0
Decrease (Increase) in Prepaid Items	(59,453)	14,118
Decrease (Increase) in Salaries & Comp Absences Payable	(45,733)	0
Increase (Decrease) in Payables	(182,068)	(490,459)
Increase (Decrease) in Due To Other Govts	43,480	0
Increase (Decrease) in Due To Other Funds	60,633	(35,929)
Increase (Decrease) in Unearned Revenue	0	(17,029)
Increase (Decrease) in Unremitted Payroll Withholdings	0	(1,664)
Net Cash Provided (Used) By Operating Activities	<u>(899,337)</u>	<u>(401,884)</u>

The notes to the financial statements are an integral part of this statement.

COUNTY OF CHAMPAIGN, ILLINOIS  
 FIDUCIARY FUNDS  
 FIDUCIARY STATEMENT OF NET POSITION  
 DECEMBER 31, 2015

	<u>Private Purpose Trust Funds</u>	<u>Agency Funds</u>
<u>ASSETS</u>		
Cash	\$1,341,217	\$2,462,105
Investments	0	1,275,277
Receivables:		
Other	0	0
Intergovernmental	279,886	7,404
Accrued Interest	<u>0</u>	<u>0</u>
Total Assets	<u>1,621,103</u>	<u>3,744,786</u>
<u>LIABILITIES</u>		
Accounts Payable	27,217	0
Due to Other Funds	0	0
Funds Held for Others	<u>0</u>	<u>3,744,786</u>
Total Liabilities	<u>27,217</u>	<u>3,744,786</u>
<u>NET POSITION</u>		
Held in Trust for Other Governments	<u><u>1,593,886</u></u>	<u><u>0</u></u>

The notes to the financial statements are an integral part of this statement.

COUNTY OF CHAMPAIGN, ILLINOIS  
 FIDUCIARY FUNDS  
 STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	<u>Private Purpose Trust Funds</u>
ADDITIONS:	
Intergovernmental Revenue	\$2,831,703
Investment Earnings	5,741
Miscellaneous	<u>0</u>
Total Additions	<u>2,837,444</u>
DEDUCTIONS:	
Township Road & Bridge Maintenance	<u>3,184,328</u>
Total Deductions	<u>3,184,328</u>
CHANGE IN NET POSITION	(346,884)
NET POSITION--Beginning of Year	<u>1,940,770</u>
NET POSITION--End of Year	<u><u>1,593,886</u></u>

The notes to the financial statements are an integral part of this statement.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the County of Champaign, Illinois conform to generally accepted accounting principles (GAAP) as applicable to governments. The following is a summary of the more significant policies:

**A. THE ENTITY**

Champaign County was incorporated February 20, 1833. Like all Illinois counties, Champaign County is responsible for maintaining the judicial system, collecting and disbursing property taxes for all local governments located within the county, maintaining county roads and conducting elections. With the exception of Cook County, no Illinois counties are home-rule units of government and, therefore, they may collect and spend money only as specified by state law.

The primary government consists of the funds and departments described on pages 11-21. Several boards and commissions appointed by the County Board are included as part of the primary government, because they are not legally separate. These are the Mental Health Board, the Developmental Disability Board, the County Public Health Board, the Nursing Home Board of Directors, the Regional Planning Commission, the Board of Review and the Zoning Board of Appeals.

A legally separate organization should be included as a component unit of the primary organization if the primary government is financially accountable for the organization. Financial accountability exists if: (1) the primary government appoints a voting majority of the organization's governing body, and (a) it is able to impose its will on the organization, or (b) the organization provides financial benefits or imposes financial burdens on the primary government; OR (2) the organization is fiscally dependent on the primary government. There were no agencies which met the criteria for inclusion as a component unit of Champaign County.

Related organizations for which the County Board appoints a voting majority of the governing body, but for which the County is not financially accountable, are not included in the reporting entity. These include drainage districts, sanitary districts, fire protection districts, public water districts, cemetery associations, the forest preserve district, the housing authority, the mass transit district and the public aid appeals commission.

A joint venture is an organization that is jointly controlled by two or more participants, in which the participants retain an on-going financial interest or responsibility. The County is a member of the METCAD (Metropolitan Computer Aided Dispatch) joint venture with the City of Champaign, the City of Urbana and the University of Illinois. The County is also a member of the Geographic Information System (GIS) Consortium joint venture with the City of Champaign, the City of Urbana, the University of Illinois, the Village of Rantoul, the Village of Savoy and the Village of Mahomet. The County's equity interest in METCAD and the GIS Consortium joint ventures is reported as an investment in joint ventures in the Statement of Net Position. See Note 26 on joint ventures.

A jointly governed organization for which the County does not have an on-going financial interest or responsibility is the Job Training Partnership Act Consortium of Champaign, Ford, Iroquois and Piatt Counties. Jointly governed organizations are not included in the reporting entity.

**B. FUND ACCOUNTING**

The accounts of the County are organized on the basis of various individual funds. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government monies are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent. Funds are classified into several categories and types. Governmental funds include the general fund, special revenue funds, debt service funds and capital projects funds. Proprietary funds include enterprise funds and internal service funds. Fiduciary funds include private-purpose trust funds and agency funds.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**C. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

(1) Government-wide Financial Statements

The government-wide financial statements (the Statement of Net Position and the Statement of Activities) display the financial position and results of operations for the entity Champaign County government, excluding the fiduciary funds. Both statements separately report governmental activities and business-type activities. Governmental activities are generally financed with taxes and intergovernmental revenues and are accounted for in governmental and internal service funds. Business-type activities are financed largely through user fees charged to external parties and are reported in an enterprise fund. Interfund activity is eliminated from the government-wide statements to reduce the doubling effect it creates. Allocations of overhead expenses are eliminated so that the expenses are reported only in the functions to which they were allocated. Interfund receivables and payables are reduced to just the net residual amounts due between governmental and business-type activities, which are then reported as internal balances.

The Statement of Activities reports direct expenses related to specific functions. Those expenses are then offset by the program revenues directly attributable to each function. Program revenues include charges for services, licenses and permits, fines and forfeitures, and grants and contributions. Taxes, investment income and other revenue not attributable to specific programs are reported as general revenues.

(2) Fund Financial Statements

Fund financial statements are presented for the governmental funds, the proprietary funds and the fiduciary funds. The fund statements focus on major individual funds, with non-major funds reported in aggregate.

Major governmental funds include the General Fund, which is the principal operating fund for the County; the Mental Health Fund, which uses property taxes to fund mental health agencies; and the Regional Planning Commission Fund, which uses intergovernmental grants and contracts to provide housing/home energy assistance, community services, senior services, economic development assistance, transportation planning and police training.

The major (and only) enterprise fund is the Nursing Home Fund, which is the operating fund for the County Nursing Home. Other proprietary funds include internal service funds created to provide risk financing and employee health and life insurance for other County funds, mostly related to governmental activities.

The fiduciary funds include two private-purpose trust funds, in which the County Engineer acts in a trustee capacity on behalf of townships to use state funding to maintain township roads and township bridges. These resources are not available to support the County's own programs. The fiduciary funds also include agency funds, whose purpose is to report resources, such as property taxes and circuit court fees and fines, held in a custodial capacity for external individuals, organizations and governments. Resources held for other County funds are reported in the appropriate County funds rather than the agency funds.

**D. FUND BALANCE/NET POSITION REPORTING**

Fund balances in governmental funds are classified according to the level of constraints on how amounts in those funds can be spent: non-spendable, restricted, committed, assigned or unassigned. Non-spendable amounts are either not in spendable form or are legally required to be kept intact. Restricted amounts may only be spent according to externally imposed constraints or legally enforceable enabling legislation. Fund Balance may be committed to a specific purpose by resolution or ordinance passed by the County Board. A

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**D. FUND BALANCE/NET POSITION REPORTING**

commitment may only be rescinded by the same formal action of the County Board. Fund balance may also be assigned (or unassigned) to a purpose by the County Administrator or a Committee of the County Board in accordance with County Board budget policies.

When both restricted and unrestricted resources are available for the same purpose, restricted resources are used first. Within unrestricted fund balance, resources committed to a specific purpose are used first, then assigned resources, and then unassigned.

Net position represents the difference between assets, deferred outflows, liabilities and deferred inflows. Net position invested in capital assets consists of capital assets, net of accumulated depreciation, restricted by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net positions are reported as restricted when there are limitations imposed on their use through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

**E. PENSIONS**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions and pension expense; information about the fiduciary net position of the Illinois Municipal Retirement Fund (IMRF); and, additions to/deductions from IMRF's fiduciary net position, have been determined on the same basis as they are reported by IMRF. For this purpose, benefit payments, including refunds of employee contributions, are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**F. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING**

**(1) Government-wide Financial Statements**

The measurement focus for the government-wide financial statements is the flow of economic resources, using the accrual basis method of accounting. On this basis, revenues are recognized when earned and expenses are recognized when a liability is incurred. Property taxes are recognized as revenue in the year for which the taxes are levied, generally, the year after the levy is passed. Grants are recognized as revenue when eligibility requirements are met, such as allowable costs having been incurred.

**(2) Governmental Funds**

The measurement focus for governmental funds is the flow of current financial resources. All governmental funds are accounted for using the modified accrual basis method of accounting.

On this basis, all material sources of revenue are recognized when they become measurable and available. "Available" is defined as collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For the County, this translates to 60 days after the end of the fiscal year, which corresponds with the expiration of appropriations according to County ordinance. Major sources of revenue susceptible to accrual when collectible within 60 days of year-end include property taxes, sales taxes, income taxes, personal property replacement taxes, other intergovernmental revenues, charges for services and investment interest.

Material amounts of expenditures are recognized when the liability is incurred, as long as they are due to be paid from expendable available financial resources. Thus, accumulated unpaid vacation, sick leave

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

F. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING (continued)

and personal leave are only accrued when they become currently payable; and principal and interest on general long-term debt are only recognized when due.

(3) Proprietary Funds

The measurement focus for proprietary funds is the flow of economic resources. All proprietary funds are accounted for using the accrual basis method of accounting. On this basis, revenues are recognized when they are earned and expenses are recognized when a liability is incurred.

Proprietary funds operating revenues consist of charges for services and miscellaneous revenue resulting from the provision of services to users. In the enterprise fund, this means Nursing Home patient revenue, including Medicaid, Medicare and other insurance payments received for patient accounts. Operating expenses are those incurred in providing patient care. In the internal service funds, operating revenue includes interfund billings for insurance coverage and claims. Operating expenses are expenses incurred in providing the services, such as insurance premiums and claims expenses.

(4) Fiduciary Funds

The measurement focus for fiduciary funds, other than agency funds, is the flow of economic resources. All fiduciary funds, including agency funds, are accounted for using the accrual basis method of accounting. Fiduciary funds do not report revenues or expenditures, but rather report increases and decreases in net position. Since agency fund assets always equal liabilities, the net position is always zero, and, thus, changes in the fiduciary net position are not reported for agency funds.

G. INVESTMENTS AND CASH EQUIVALENTS

Under Illinois law (30 ILCS 235/2), county money may be invested in interest-bearing deposits at federally insured banks/savings and loans/credit unions, certain commercial paper, bonds issued by local governments, short term discount obligations of the Federal National Mortgage Association, securities issued by the U.S. Treasury or other federal agencies, money market mutual funds limited to U.S. Government securities, repurchase agreements involving government securities and certain other securities, and the State Treasurer's investment pool. The State Treasurer's investment pool falls under the regulatory oversight of the State of Illinois Legislature.

Deposits in banks or savings associations are valued at cost. Repurchase agreements, considered nonparticipating interest-earning investment contracts, are valued at cost. The fair value of the position in the state treasurer's investment pool is the same as the value of the pool shares. Investments in mutual funds, commercial paper, U.S. Treasury securities and other federal agency obligations are reported at fair value determined by the current share price or quoted market prices. Changes in fair value of these investments are recognized as an increase or decrease to investment income on the operating statements.

For purposes of the statement of cash flows, the proprietary funds consider short-term highly liquid investments, including time deposits at financial institutions, to be cash equivalents. Resident Trust Accounts are not considered to be cash equivalents.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

H. RECEIVABLES AND PAYABLES

Receivables and payables are reported net of an allowance for uncollectible amounts, if applicable. Short term receivables and payables between funds are reported as due from/to other funds. Non-current amounts are reported as advances to/from other funds. In the government-wide statements, inter-fund receivables and payables remaining between governmental activities and business-type activities after the elimination of inter-fund activity are reported as internal balances. These internal balances net to zero in the government total column.

I. INVENTORIES

Inventories are valued at cost on a first in, first out (FIFO) basis, and are accounted for by the consumption method. Inventories in the Nursing Home Enterprise Fund consist of food and operating supplies held for consumption.

J. PREPAID ITEMS

In governmental funds, prepaid expenditures, such as insurance or service contracts, are recognized as expenditures when purchased rather than over the term involved. In proprietary funds, prepaid expenses are deferred and expensed over the term when the services are received.

K. CAPITAL ASSETS

(1) Governmental Activities

Capital assets purchased for use in governmental activities are recorded as expenditures in governmental funds at the time of purchase. Governmental capital assets are reported in the government-wide financial statements, offset by accumulated depreciation. Capital assets are valued at actual or estimated historical cost, while donated capital assets are valued at fair value as of the date donated. Equipment valued at or above \$5,000, buildings and land improvements valued at or above \$25,000, infrastructure valued at or above \$100,000, and land of any value are capitalized. Depreciation is calculated on all assets, other than land and construction in progress, using the straight line method with the following estimated useful lives:

Buildings – New Construction:	40 years	Infrastructure – Roads:	15 years
Buildings – Improvements:	15 years	Infrastructure – Bridges:	50 years
Equipment:	5-10 years	Land Improvements:	15 years

(2) Business-type Activities (Nursing Home Enterprise Fund)

Nursing Home Enterprise Fund capital assets valued at \$2,500 or more are capitalized within the fund. This capitalization threshold follows Illinois Department of Healthcare & Family Services guidelines. Capital assets are stated at actual or estimated historical cost. Donated fixed assets are valued at their fair market value on the date donated. Depreciation is computed on the straight-line method over the estimated useful life of the asset. Estimated useful lives following the American Hospital Association Guidelines are:

Buildings – New Construction:	40 years	Land Improvements:	15 years
Buildings – Improvements:	5-20 years	Equipment:	5-20 years

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

L. COMPENSATED ABSENCES

Accumulated unpaid vacation and personal leave (compensated absences) are accrued in governmental funds only when they become currently payable, due to the employee using benefit time or terminating employment. A liability for unpaid compensated absences, plus the related FICA, is reported in the government-wide statements in the period in which it is incurred. Accrued compensated absences, plus the related FICA, for proprietary funds are reported as a liability in the proprietary fund statements and the government-wide statements in the period in which it is incurred.

M. DEFERRED OUTFLOWS OF RESOURCES

Decreases in net position or fund equity that relate to future periods are reported as deferred outflows of resources in a separate section of the County's government-wide and proprietary funds statements of net position or governmental fund balance sheet. The County has one type of deferred outflow of resources related to pension expense to be recognized in future periods.

N. DEFERRED INFLOWS OF RESOURCES

The County's governmental activities and governmental fund financial statement element reflects an increase in net position or fund equity that applies to a future period. The County will not recognize the related revenue until a future event occurs. The County has three types of items which occur related to revenue recognition. One occurs because property tax receivables are recorded in the current year but the revenue will be recorded in the subsequent year since it is not available by fiscal year end. The other occurs as various other receivables are recorded for which the revenue will be recorded in the fund statements when it becomes available in the subsequent year. The third type of deferred inflow of resources relates to the pension liability and income that will be recognized in future periods.

**NOTE 2 – RECONCILIATION OF FUND STATEMENTS TO GOVERNMENT-WIDE STATEMENTS**

A. Governmental Funds to Governmental Activities

A reconciliation is provided with the governmental funds balance sheet (Exhibit III-a) to explain the difference between fund balances in the governmental funds and net position in governmental activities on the government-wide statement of net position. The major differences are: (1) capital assets are not reported in governmental funds, (2) investment in the equity of joint ventures is not reported in governmental funds, (3) assets and liabilities of internal service funds related to governmental activities are not reported in governmental funds, (4) receivables and payables arising from the full accrual of revenues and expenses are not reported in governmental funds under the modified accrual basis of accounting, and (5) long term liabilities are not reported in governmental funds.

A reconciliation is provided with the governmental funds statement of revenues, expenditures and changes in fund balances (Exhibit IV-a) to explain the difference between the change in fund balances in the governmental funds and the change in net position for governmental activities on the government-wide statement of activities. The major differences are: (1) capital outlay expenditures are not reported in the government-wide statement, while depreciation expense and gains/losses on disposal of capital assets are not reported in governmental funds; (2) the change in investment in the equity of joint ventures is not reported in governmental funds; (3) the net revenue/expense of internal service funds related to governmental activities is not reported in governmental funds; (4) full accrual of revenues and expenses are not reported in governmental funds under the modified accrual basis of accounting; and (5) debt proceeds, debt principal repayments and payments to a bond refunding escrow agent are not reported in the government-wide statement; while bond premium and additional costs of reacquisition of refunded bonds are deferred and amortized over the life of the debt on the government-wide statement.

B. Enterprise Funds to Business-Type Activities

Enterprise funds and the government-wide statements follow the same measurement focus and basis of accounting, so the enterprise fund financial information flows essentially unchanged from the fund financial statements to the business-type activities on the government-wide financial statements. The only difference (as shown on the proprietary fund financial statements, Exhibits V and VI) arises from reporting the portion of the net revenue/expense of the internal service funds that relates to the enterprise fund in the business-type activities on the government-wide statements.

**NOTE 3 – BUDGETS AND BUDGETARY BASIS OF ACCOUNTING**

A. Budgetary Process

County department heads submit their budget requests in the summer prior to the start of the fiscal year on January 1. The County Administrator reviews the department requests and makes recommendations to the Finance Committee of the County Board. Budget hearings are held during the summer months, after which the Finance Committee directs the County Administrator to make specific changes in some department budgets. The County Administrator prepares the tentative Budget document, which is usually approved by the County Board in September. Additional changes are approved by the Finance Committee in October and November. These changes are incorporated into the Final Budget document which is then approved by the County Board in November in simple majority.

**NOTE 3 – BUDGETS AND BUDGETARY BASIS OF ACCOUNTING (continued)**

B. Level of Budgetary Control

Formal budgetary control is employed during the year for all County funds (governmental and proprietary) except fiduciary funds (trust and agency), as required by Illinois law. The legal level of budgetary control is by personnel and non-personnel account categories within a department within a fund. Transfers within departments between accounts in the same category are made by written request of the department to the County Auditor. Transfers in and out of the personnel category and transfers between accounts in different departments, administered by different department heads, must be approved by the Finance Committee and then by a two-thirds majority vote of the full County Board.

C. Amendments to the Budget

Requests for supplementary appropriations must also be approved by the Finance Committee and by a two-thirds majority vote of the full County Board.

D. Budgetary Basis of Accounting

All governmental funds and proprietary funds have legally adopted budgets on a modified accrual basis. Appropriations lapse 60 days after the end of the fiscal year. County ordinance provides that balances remaining in County appropriations shall be available for sixty days after the close of the fiscal year to pay for goods or services that were delivered prior to the close of the fiscal year.

Because proprietary fund budgets are not on a full accrual basis and because appropriations lapse 60 days after year-end, the legally adopted budget is not on a basis strictly consistent with generally accepted accounting principles (GAAP).

E. Encumbrances

Encumbrance accounting is used in all funds, and is also on the modified accrual basis. Purchase orders are required for any purchase exceeding \$5,000. The amount is encumbered (provided sufficient appropriations are available) before the order is approved. Encumbrances must be re-established in the following year if the goods or services were not received by December 31.

**NOTE 4 – RECONCILIATION OF BUDGETARY BASIS TO GAAP BASIS**

The actual results of operations are presented in accordance with generally accepted accounting principles (GAAP) as described in Note 1-F. For budgetary comparisons, the actual results of operations are presented on the budgetary basis as described in Note 3-D. Adjustments necessary to convert the results of operations from the budgetary basis to the GAAP basis are mostly due to appropriations lapsing 60 days after year-end and proprietary funds having budgets on the modified accrual basis, while GAAP requires the full accrual basis. There are also reclassifications between revenues, expenditures and operating transfers which do not affect fund balance/net position, e.g. reclassifications of interfund reimbursements as reductions of expenditures. These reclassifications which do not affect fund balance/net position are not reported in the conversion from budgetary basis to GAAP basis. The adjustments which do affect fund balance/net position and which are shown in the individual fund financial statements are summarized below.

COUNTY OF CHAMPAIGN, ILLINOIS  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2015

**NOTE 4 – RECONCILIATION OF BUDGETARY BASIS TO GAAP BASIS (continued)**

Fiscal Year Ended December 31, 2015:	Nursing Home Fund	Self-Funded Insurance Fund	General Fund	Regional Planning Com. Fund	Mental Health Fund	Other Non-Major Govt Funds
Budgetary Basis Change in Fund Balance or Net Position	(\$286,633)	(\$47,360)	\$922,833	(\$106,160)	\$489,010	\$1,400,220
<b>REVENUES AND OTHER SOURCES:</b>						
Interfund transfers into escrow account recognized as other financing source when transferred rather than when spent				50,739		
Prepaid revenues deferred until earned			(111,385)			
Adjustment for timing differences - revenue recognized in the period when earned	380,516		440,052		128,404	474,619
Decrease (increase) in allowance for uncollectible accounts receivable and revenue write-offs			(120,729)			(289,690)
<b>EXPENDITURES /EXPENSES AND OTHER USES:</b>						
Increase (decrease) in inventories and prepaid items	15,601					
Adjustment for timing differences - expenses recognized in the period when incurred	(167,514)		(26,346)	30,869		423,574
Decrease (increase) in bad debt allowance for uncollectible loans receivable						(4,637)
Capital asset acquisitions and disposals	336,898					
Depreciation expense	(729,799)					
Bad debt expense	(355,500)					
Pension expense	(417,195)					
Decrease (increase) in accrued compensated absences payable	58,755					
Decrease (increase) in net OPEB liability	(21,723)					
Decrease (increase) in estimated claims payable		(1,586,846)				
<b>GAAP Basis Change in Fund Balance or Net Position</b>	<b>(1,186,594)</b>	<b>(1,634,206)</b>	<b>1,104,425</b>	<b>(24,552)</b>	<b>617,414</b>	<b>2,004,086</b>

**NOTE 5 – EXPENDITURES IN EXCESS OF APPROPRIATIONS**

For the fiscal year ended December 31, 2015, services expenditure in the Illinois Municipal Retirement Fund exceeded appropriations by \$11.

**NOTE 6 – DEPOSITS AND INVESTMENTS**

A summary of deposits and investments at December 31, 2015 is shown below. Resident trust accounts report money in County custody, which belongs to residents of the County Nursing Home and County Jail.

<u>DEPOSITS 12/31/2015</u>	Asset Account Carrying Amounts (Reported as:)			Total	Bank Balances
	Cash	Investments	Resident Trust		
Demand Deposits	\$36,415,825	\$0	\$32,097	\$36,447,922	\$37,844,654
Money Market / Savings	0	629,157	0	629,157	629,157
Certificates of Deposit:					
Up to 3 months maturity	0	0	0	0	0
Over 3 mos. up to 12 mos. maturity	0	746,382	0	746,382	746,382
Over 12 mos. up to 24 mos. maturity	0	0	0	0	0
<b>Total Deposits</b>	<b>36,415,825</b>	<b>1,375,539</b>	<b>32,097</b>	<b>37,823,461</b>	<b>39,220,193</b>

<u>INVESTMENTS 12/31/2015</u>	Asset Account Carrying Amounts (Reported as:)			Total	Fair Value
	Cash	Investments	Resident Trust		
State Treasurer Investment Pool	\$3,927,764	\$0	\$0	\$3,927,764	\$3,927,764
Repurchase Agreements	0	0	0	0	0
<b>Total Investments</b>	<b>3,927,764</b>	<b>0</b>	<b>0</b>	<b>3,927,764</b>	<b>3,927,764</b>

<u>INVESTMENTS 12/31/2015</u>	Fair Value	Investment Maturities (in Years)		Percent of Total
		Less Than 1	1 - 2	
State Treasurer Investment Pool	\$3,927,764	\$3,927,764	\$0	100.00%
Repurchase Agreements	0	0	0	0.00%
<b>Total Investments</b>	<b>3,927,764</b>	<b>3,927,764</b>	<b>0</b>	<b>100.00%</b>
Percent of Total	100.00%	100.00%	0.00%	

*Custodial Credit Risk.* Deposits are subject to custodial credit risk if uninsured and uncollateralized or covered by collateral that is not in the County's name. It is County policy to require collateral at 110% of market value for deposit balances beyond FDIC/NCUSIF insurance coverage. At December 31, 2015, no deposits were uninsured or uncollateralized.

Investment pools and mutual funds are not subject to custodial credit risk, because they are not evidenced by securities that exist in physical or book entry form.

Other investments are subject to custodial credit risk if the securities are uninsured and unregistered and held by the financial institution's trust department or agent, but not in the County's name. None of the County's investments at December 31, 2015 were exposed to this risk.

**NOTE 7 – PROPERTY TAX CYCLE**

A. Assessments

Property is assessed by elected township assessors at one-third the market value as of January 1 each year. This is the date, called the lien date, on which property taxes “attach” to the property. The township assessors’ books are turned in to the County Supervisor of Assessments by June 1 in quadrennial assessment years and April 15 in other years. (2011 was the last quadrennial assessment year.) The Board of Review, a three-member panel appointed by the County Board, takes action on assessment complaints and applies individual township multipliers to those townships which they determine have not been assessed at one-third. This process equalizes the average ratio of assessments to market value among townships. The Illinois Department of Revenue analyzes the work of the Board of Review and may assign a county-wide multiplier to bring the entire county’s ratio into line with other counties throughout the state.

B. Taxpayer Appeals

Taxpayers may file a complaint with the Board of Review if they feel their assessments are too high, and, if not satisfied, they may further appeal to the state Property Tax Appeals Board. However, tax levies are determined by local governments, not by assessors.

C. Property Tax Levies

The property tax levy for the year ended December 31, 2015 was adopted by the County Board on November 20, 2014, within the statutory deadline (the third Tuesday in December) for all taxing districts. Property tax levies are reported as receivables and deferred inflows of resources in the year in which they are adopted. They are recognized as revenue in the year for which they are levied, which is the following year.

D. Tax Bills

Illinois statutes require payment of property taxes in two installments, due June 1 and September 1, and require that tax bills be mailed 30 days prior to the first installment. In 2015, tax bills were mailed on April 28 with the due dates of June 1 and September 1. Property tax bills mailed in 2015 were based on equalized assessed value as of January 1, 2014, and on tax levies set in November 2014.

E. Tax Judgment Date and Sale Date

The judgment date is the date at which taxing authorities have a right to take and hold or sell property for nonpayment of taxes. Under Illinois law, the judgment date fluctuates, but is generally the third week in October. The date is set by a judge of the circuit court, after all of the requirements are met for advertising and publishing the delinquent tax list. Statutes require the tax sale to be within five business days following the judgment date. In 2015, the judgment date was October 22 and the tax sale was held October 23.

F. Tax Distributions

The County Treasurer is also the County Collector who handles the collection and distribution of property taxes for all taxing bodies in the county. The Collector generally distributes taxes to the taxing bodies shortly after taxes are collected. The County may not keep tax receipts on behalf of other units of local government beyond thirty days. Interest earned on taxes before distribution must go to the local governments and may not be kept by the County. In 2015, all property taxes were distributed by November 17.

**NOTE 8 – PROPERTY TAXES RECEIVABLE AND DEFERRED INFLOWS OF RESOURCES**

Property taxes receivable consist of property taxes levied in 2015, for which a legal claim exists in 2015. The revenue associated with the 2015 levy is deferred until the fiscal year ending December 31, 2016 on the government-wide and the proprietary fund statements, because that is the period for which the taxes are levied. Property tax revenues are also deferred inflows of resources on the governmental fund statements, because the taxes are not available (collectible within thirty days of the fiscal year-end). The receivable for the 2015 tax levy has been reduced by an estimated allowance for uncollectible taxes of 0.65%, which is based on an average of the previous ten years. A summary by fund type of property taxes receivable at December 31, 2015 is below.

<u>Fund Type</u>	<u>Property Taxes Levied</u>	<u>Allowance for Uncollectible</u>	<u>Property Taxes Receivable</u>	<u>Deferred Inflows of Resources</u>
Governmental:				
General	\$10,185,072	(\$66,203)	\$10,118,869	\$10,118,869
Special Revenue	18,638,592	(121,151)	18,517,441	18,517,441
Capital Projects	0	0	0	0
Debt Service	1,436,363	(9,336)	1,427,027	1,427,027
Subtotal Governmental	<u>30,260,027</u>	<u>(196,690)</u>	<u>30,063,337</u>	<u>30,063,337</u>
Proprietary:				
Enterprise	<u>1,173,917</u>	<u>(7,631)</u>	<u>1,166,286</u>	<u>1,166,286</u>
Total	<u>\$31,433,944</u>	<u>(\$204,321)</u>	<u>\$31,229,623</u>	<u>\$31,229,623</u>

**NOTE 9 – PATIENT ACCOUNTS RECEIVABLE AND CHARGES FOR SERVICES**

Patient accounts receivable and charges for services in the enterprise fund as of December 31, 2015 have been reduced by an allowance for uncollectible amounts, determined by an analysis of individual patient accounts.

	Receivable	Revenue
Gross patient accounts receivable / revenue	\$4,138,387	\$14,255,038
Allowance for uncollectible amounts	(\$584,871)	(\$584,871)
Bad debt	<u>\$0</u>	<u>(\$355,500)</u>
Patient accounts receivable / revenue, net of uncollectible amounts	<u>\$3,553,516</u>	<u>\$13,314,667</u>

**NOTE 10 – ECONOMIC DEVELOPMENT AND REHABILITATION LOANS RECEIVABLE**

The County, through its Regional Planning Commission Loan Funds, has various grant programs to administer economic development and housing rehabilitation loans to qualified businesses and individuals. The primary purpose of the economic development loan programs is to create new jobs. Principal repayments on loans may be used for any grant eligible purpose. At December 31, 2015, loans outstanding were as follows:

Program Loans Receivable (Net of Uncollectible Amounts)	12/31/14			12/31/15	
	Balance	Additions	Deductions	Balance	Current Receivable
Economic Development Loans Receivable:					
Community Services Block Grant Loans	\$580,355	\$0	(\$245,775)	\$334,580	\$60,985
Comm. Serv. Block Grant Recovery Act Loans	85,981	0	(47,715)	38,266	22,685
Community Development Recaptured Loans	1,974,332	0	(791,868)	1,182,464	116,418
USDA Intermediary Relending Loans Receivable	216,737	225,000	(30,181)	411,556	48,327
Housing Rehabilitation Loans Receivable:					
County Housing Rehab Loans	195,689	0	(116,782)	78,907	9,688
HUD H.O.M.E. Program Loans	642,328	0	(19,067)	623,261	0
<b>Total Loans Receivable</b>	<b>3,695,422</b>	<b>225,000</b>	<b>(1,251,388)</b>	<b>2,669,034</b>	<b>258,103</b>

**NOTE 11 – CAPITAL ASSETS**

A. A summary of capital assets related to governmental activities for the fiscal year ended December 31, 2015 is presented below:

<u>Governmental Activities</u>	12/31/14			12/31/15
	Balance	Additions	Deductions	Balance
Assets Not Being Depreciated:				
Land	\$1,750,912	\$226,358	\$0	\$1,977,270
Construction in Progress	3,361,219	2,282,194	(3,533,297)	2,110,116
Assets Being Depreciated:				
Infrastructure	71,494,745	3,297,059	(528,171)	74,263,633
Buildings and Improvements	74,767,174	730,254	0	75,497,428
Equipment	15,441,943	729,739	(829,307)	15,342,375
Assets Subtotal	166,815,993	7,265,604	(4,890,775)	169,190,822
Accumulated Depreciation:				
Infrastructure	(43,913,564)	(2,321,113)	528,171	(45,706,506)
Buildings and Improvements	(36,128,466)	(2,462,921)	0	(38,591,387)
Equipment	(12,880,490)	(1,016,070)	821,822	(13,074,738)
Accum. Depreciation Subtotal	(92,922,520)	(5,800,104)	1,349,993	(97,372,631)
<b>Net Total</b>	<b>\$73,893,473</b>	<b>\$1,465,500</b>	<b>(\$3,540,782)</b>	<b>\$71,818,191</b>

**NOTE 11 – CAPITAL ASSETS (continued)**

B. A summary of capital assets related to business-type activities (Nursing Home) for the year ended December 31, 2015 follows:

<u>Business-Type Activities</u>	12/31/14 Balance	Additions	Deductions	12/31/15 Balance
Assets Not Being Depreciated:				
Construction in Progress	\$0	\$0	\$0	\$0
Assets Being Depreciated:				
Buildings and Improvements	23,768,952	193,453	0	23,962,405
Equipment	1,455,699	143,444	0	1,599,143
Assets Subtotal	<u>25,224,651</u>	<u>336,897</u>	<u>0</u>	<u>25,561,548</u>
Accumulated Depreciation:				
Buildings and Improvements	(4,900,866)	(621,001)	0	(5,521,867)
Equipment	(1,012,385)	(108,798)	0	(1,121,183)
Accum. Depreciation Subtotal	<u>(5,913,251)</u>	<u>(729,799)</u>	<u>0</u>	<u>(6,643,050)</u>
Net Total	<u>\$19,311,400</u>	<u>(\$392,902)</u>	<u>\$0</u>	<u>\$18,918,498</u>

C. Current year depreciation expense was charged to the following functions:

<u>Function</u>	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
General Government	\$372,903	\$0
Justice and Public Safety	2,527,531	0
Health	16,981	0
Education	73,560	0
Social Services	0	729,799
Development	41,352	0
Highways and Bridges	<u>2,767,777</u>	<u>0</u>
Total Depreciation Expense	<u>\$5,800,104</u>	<u>\$729,799</u>

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**NOTE 12 – INTERFUND RECEIVABLES AND PAYABLES**

Interfund receivables and payables at December 31, 2015 are summarized below.

Due To/From Other Funds

	<u>Receivable</u>	<u>Payable</u>
Major Governmental Funds:		
General Corporate	\$495,874	\$1,648,814
Regional Planning Commission	227,214	133,802
Mental Health	128,404	9,437
Major Enterprise Fund:		
Nursing Home	35,456	285,484
Non-Major Governmental Funds:		
RPC Economic Development Loan	0	13,454
2003 Nursing Home Bond	43,310	0
Developmental Disability	108,658	0
Geographic Information System	24,930	0
Working Cash	0	251
Recorder's Automation	28,124	3,173
Property Tax Interest Fee	0	59,705
Animal Control	0	14,432
Law Library	0	523
Public Safety Sales Tax	0	320,193
Court's Automation	33,360	565
Probation Services	0	14,400
Elections Assist/Accessibility Grant	0	20,538
State's Attorney Drug Forfeitures	45,044	9,000
Circuit Clerk Operations & Administration	0	338
State's Attorney Records Automation	4,942	0
Court Document Storage	3,728	45
Victim Advocacy Grant	37,088	49,986
Child Advocacy Center	0	2,285
County Public Health	33,165	0
Access Initiative Grant	0	1,710
County Clerk's Automation	38,469	0
Early Childhood	0	227,500
County Highway	155,842	112,147
County Bridge	35,019	0
Highway Federal Aid Matching	2,836	0
Tort Immunity	46,879	1,584,307
Social Security	129,229	50
Illinois Municipal Retirement	179,097	57
Specialty Courts	56,188	239
Workforce Development	0	146,468
Capital Asset Replacement	841,386	0
Subtotal Non-Major Governmental	<u>1,847,294</u>	<u>2,581,366</u>

**NOTE 12 – INTERFUND RECEIVABLES AND PAYABLES (continued)**

	<u>Receivable</u>	<u>Payable</u>
Internal Service Funds:		
Self-Funded Insurance	\$1,924,731	\$38
Employee Health Insurance	0	32
Subtotal Internal Service	1,924,731	70
Total – All Funds	\$4,658,973	\$4,658,973
	<u>Receivable</u>	<u>Payable</u>
Advances To / From Other Funds:		
Major Governmental Fund:		
Regional Planning Commission	\$12,500	\$0
Non-major Governmental Fund:		
RPC Economic Development Loans	0	12,500
Total – All Funds	\$12,500	\$12,500

Of the \$4,658,973 Due To/From Other Funds at December 31, 2015, \$1,121,708 represented inter-fund loans to cover temporary cash flow shortfalls; \$638,636 represents a distribution of surplus property taxes from the Urbana TIF; and the remainder represented unpaid routine inter-fund billings or transfers.

In FY1995, the RPC Loan Fund used \$150,000 of existing escrow funds (see Note 13 below) from the Regional Planning Commission Fund plus \$450,000 of future payments into escrow to loan \$600,000 to the County for part of the cost of purchasing and remodeling the Brookens Administration Building, which the RPC offices would occupy. The amount due back to the Regional Planning Commission Fund from the RPC Loan Fund is classified as an inter-fund advance, since it is expected to be repaid through monthly payments over a long period of time. The outstanding balance of the advance from the Regional Planning Commission Fund to the RPC Loan Fund was \$12,500 at December 31, 2015.

**NOTE 13 – INTERFUND TRANSFERS AND RPC ESCROW ACCOUNT**

	<u>Transfers In</u>	<u>Transfers Out</u>
Major Governmental Funds:		
General Corporate	\$ 1,053,769	\$ 998,168
Regional Planning Commission	391,117	251,931
Mental Health Board	100,000	0
Major Enterprise Fund:		
Nursing Home	0	307,490
Non-Major Governmental Funds (aggregate)	1,322,049	1,309,346
Internal Service Funds (aggregate)	0	0
Total – All Funds	\$ 2,866,935	\$ 2,866,935

**NOTE 13 – INTERFUND TRANSFERS AND RPC ESCROW ACCOUNT (continued)**

In FY2015, total inter-fund transfers in, \$2,866,935, equal total transfers out, \$2,866,935. Under the budgetary basis, transfers in and out are not equal due to the deferral of a portion of the transfer into the Regional Planning Commission Fund from the Regional Planning Commission Economic Development Loan Fund. CDAP and CSBG grant provisions require that investment interest earned plus a portion of loan repayments received under certain loan programs are placed in escrow to be used to pay the costs of administering these loan programs. Transfers out of the RPC Economic Development Loan Fund put the money into escrow. The money is taken out of escrow and reflected as a transfer into the Regional Planning Commission Fund only as it is needed to cover administrative costs incurred. Thus, the discrepancy between transfers in and transfers out is due to the amount remaining in escrow (deferred) until such time as there are costs incurred against which to match it. While this escrow account will continue to be reported in this way under the budgetary basis, the GAAP basis statements have this difference adjusted out. The adjustment made for the fiscal year ended December 31, 2015 was a \$50,739 increase in the transfers into the Regional Planning Commission Fund.

Inter-fund transfers in/out include grant matches, inter-fund subsidies and transfers into debt service funds. Some significant transfers in fiscal year 2015 include: \$307,490 from the Nursing Home Fund to the General Corporate Fund to cover bond principal and interest payments; \$95,139 from the General Corporate Fund and \$106,011 from the County Highway Fund to the Highway Facility Bond Debt Service Fund to cover bond principal and interest payments; \$441,586 from the Public Safety Sales Tax Fund to the General Corporate Fund to partially cover utilities costs for the public safety buildings; \$532,261 from the General Fund to the Capital Asset Replacement Fund to set aside money for future capital expenditures; \$61,904 from the General Corporate Fund and \$76,080 from the Public Safety Fund to the Capital Replacement Fund for Technology needs; \$87,924 from the Public Safety Sales Tax Fund to the General Fund to offset the cost of one lieutenant; \$100,000 from the Public Safety Fund to the General Fund for programs focusing on re-entry and/or mental health services for inmates of the Jail; and \$100,000 from the Development Disability Board to the Mental Health Board to cover Administrative costs as well as to support the new Community Integrated Living Arrangement Initiative.

**NOTE 14 – ON-BEHALF PAYMENTS FOR SALARIES**

The State of Illinois paid salary stipends to various County officials during FY2015. These payments made by the state on behalf of the County were reported as intergovernmental revenues and salaries expenditures in the General Fund in the amount of \$53,358.

**NOTE 15 – COMPENSATED ABSENCES PAYABLE**

It is the County's policy to permit employees to accumulate a limited amount of earned but unused vacation and personal time, which is attributable to services already rendered and is not contingent upon events outside the control of the employer or employee, such as illness. Liabilities and the related expense for compensated absences payable are reported in the government-wide statements and are based on pay rates in effect at December 31 and include the County's share of Social Security and Medicare taxes. The Nursing Home Enterprise Fund recognizes expense and accrues fund liabilities for vacation and personal time benefits in the period in which they are earned. For governmental funds, the cost of these benefits and the related liabilities are recognized in the fund only when they become currently payable, pursuant to employees using benefit time or terminating employment. Compensated absences payable for the governmental activities are liquidated by the various governmental funds which pay employee salaries, such as the General Fund, Regional Planning Commission Fund, Early Childhood Fund, County Highway Fund, Animal Control Fund and Mental Health Fund.

**NOTE 15 – COMPENSATED ABSENCES PAYABLE (continued)**

Changes in compensated absences payable for the fiscal year ended December 31, 2015 are as follows:

	Dec. 31, 2014			Dec. 31, 2015	Expected To Be Paid Within 1 Year
	Balance	Additions	Deductions	Balance	
Governmental Activities	\$2,965,750	\$2,764,231	(\$2,862,437)	\$2,867,544	\$344,105
Business-Type Activities	351,941	416,474	(475,229)	293,186	58,637

**NOTE 16 – RISK FINANCING**

**A. WORKERS' COMPENSATION SELF-FUNDED INSURANCE**

In January, 1986, the County established a self-funded workers' compensation insurance plan, which is being accounted for in an internal service fund, the Self-Funded Insurance Fund. The plan is administered by an independent company. The County's risk retention is \$250,000 per individual per claim. Commercial insurance has been purchased for claims in excess of this retention. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years. Actual claims paid in the fiscal year ended December 31, 2015, net of insurance reimbursements, were \$681,463. A liability for claims payable must be reported if the liability is both probable and estimable. The estimated amount of unpaid claims that were incurred and reported is determined by the independent plan administrator, but the plan administrator does not include incurred-but-not-reported claims (IBNR) in the calculation. Instead, based on an actuarial study completed in November 2015, the liability for estimated (undiscounted) claims payable including IBNR at December 31, 2015 was projected to be \$2,146,072.

Changes in the liability for estimated workers' compensation claims payable for the last two fiscal years are as follows:

Fiscal Year	Claims Liability	Claims Incurred	Net	Claims Liability	Expected
Ending	Beginning	& Changes	Claims	Claims Liability	To Be Paid
<u>Dec 31</u>	<u>of Year</u>	<u>in Estimates</u>	<u>Paid</u>	<u>End of Year</u>	<u>Within 1 Year</u>
2014	1,328,178	727,574	(613,622)	1,442,130	460,932
2015	1,442,130	1,385,405	(681,463)	2,146,072	678,809

**B. LIABILITY/AUTO SELF-FUNDED INSURANCE**

The County began self-funding liability and auto insurance in FY94 through the Self-Funded Insurance (Internal Service) Fund. The plan is administered by an independent company. The County's risk retention is \$250,000 per occurrence. Commercial insurance has been purchased for claims in excess of this retention. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years. Actual claims paid in the fiscal year ended December 31, 2015, net of insurance reimbursements, were \$218,137. A liability for claims payable must be reported if the liability is both probable and estimable. Per an actuarial study completed in November 2015, the liability for estimated (undiscounted) claims payable (including IBNR) at December 31, 2015 was projected to be \$1,434,251. Changes in the liability for estimated liability/auto claims payable for the last two fiscal years are as follows:

**NOTE 16 – RISK FINANCING (continued)**

Fiscal Year Ending <u>Dec. 31</u>	Claims Liability Beginning <u>of Year</u>	Claims Incurred & Changes <u>in Estimates</u>	Net Claims <u>Paid</u>	Claims Liability <u>End of Year</u>	Expected To Be Paid <u>Within 1 Year</u>
2014	462,140	241,072	(216,241)	486,971	208,281
2015	486,971	1,165,417	(218,137)	1,434,251	465,946

**C. OTHER FULLY-INSURED RISKS**

Commercial insurance, with varying deductible amounts, has been purchased for all other risks of loss, such as property damage, boiler and machinery, Nursing Home medical malpractice, and public official bonds. Unemployment compensation is fully insured through the State of Illinois. Settled claims have not exceeded this insurance coverage in any of the past three fiscal years.

The County provides employee health benefits in the form of set contributions toward medical and life insurance premiums. The employee is responsible for the balance of the premium amount as well as for any deductibles or co-payments. Risk of loss related to employee health benefits is borne by the employee and the insurance company or health maintenance organization; the County is at no risk of loss.

**NOTE 17 – SHORT TERM DEBT**

**A. TAX ANTICIPATION WARRANTS – BUSINESS-TYPE ACTIVITIES**

In December 2014 and 2015, the County Nursing Home issued short term debt in anticipation of property tax revenues to be received in May-November, 2014 and 2015. The purpose for issuing this debt was to be able to pay operating expenses of the Nursing Home prior to receipt of property tax revenues.

Series 2014 Tax Anticipation Warrants \$971,120 due on September 30, 2015; interest rate at .55%;	
Balance outstanding at December 31, 2014	\$971,120
Warrants issued in 2015	\$0
Warrant interest payments made in 2015	\$2,974
Warrant principal payments made in 2015	\$971,120
Balance outstanding at December 31, 2015	\$0

Series 2015 Tax Anticipation Warrants \$997,829; due on September 30, 2016; interest rate at 1.14%;	
Balance outstanding at December 31, 2014	\$0
Warrants issued in 2015	\$997,829
Warrant interest payments made in 2015	\$0
Warrant principal payments made in 2015	\$0
Balance outstanding at December 31, 2015	\$997,829

**NOTE 18 – LONG TERM DEBT**

**A. GENERAL OBLIGATION BONDS/DEBT CERTIFICATES – GOVERNMENTAL ACTIVITIES**

1999 Series Public Safety Sales Tax Bonds: \$23,800,000;  
 due in 29 annual installments from 2001 to 2029; interest rates 3.85% to 8.25%;  
 \$17,660,000 refunded (in-substance defeasance) in FY 2005;  
 remaining annual installments due through 2023;

Balance outstanding at December 31, 2014	\$4,850,000
Bond interest payments made in 2015	\$400,125
Bond principal payments made in 2015	\$0
Balance outstanding at December 31, 2015	\$4,850,000

2000 Series Public Safety Sales Tax Bonds: \$4,997,290;  
 due in 15 annual installments from 2004 to 2018; interest rates 5.25% to 7.125%;  
 \$1,370,000 refunded (in-substance defeasance) in FY 2004;  
 remaining annual installments due through 2018;

Balance outstanding at December 31, 2014	\$1,388,058
Bond interest payments made in 2015	\$764,508
Bond principal payments made in 2015	\$490,492
Balance outstanding at December 31, 2015	\$897,566

2005A Series Nursing Home Construction Refunding Bonds: \$7,425,000;  
 due in 14 annual installments from 2006 to 2019; interest rates 3.00% to 5.25%;  
 \$819,046 bond premium amortized over 13 years 7 months;  
 \$96,404 deferred charge on refunding amortized over 13 years 7 months;

Balance outstanding at December 31, 2014	\$4,465,000
Bond interest payments made in 2015	\$234,412
Bond principal payments made in 2015	\$1,030,000
Balance outstanding at December 31, 2015	\$3,435,000

2005B Series Public Safety Refunding Bonds: \$18,440,000;  
 due in 24 annual installments from 2006 to 2029; interest rates 3.00% to 5.25%;  
 \$526,639 bond premium amortized over 23 years 7 months;  
 \$1,071,441 deferred charge on refunding amortized over 23 years 7 months;  
 \$11,625,000 refunded (in-substance defeasance) in FY2014

Balance outstanding at December 31, 2014	\$3,315,000
Bond interest payments made in 2015	\$166,888
Bond principal payments made in 2015	\$715,000
Balance outstanding at December 31, 2015	\$2,600,000

2006A Series Nursing Home Construction Bonds: \$4,000,000;  
 due in 19 annual installments from 2008 to 2026; interest rates 3.95% to 5.50%;  
 \$52,459 bond premium amortized over 19 years 4 months;  
 \$2,505,000 refunded (in-substance defeasance) in FY2015

Balance outstanding at December 31, 2014	\$2,700,000
Bond interest payments made in 2015	\$112,490
Bond principal payments made in 2015	\$195,000
Bond refunded (in-substance defeasance) in 2015	\$2,505,000
Balance outstanding at December 31, 2015	\$0

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**NOTE 18 – LONG TERM DEBT (continued)**

2007A Series Public Safety Sales Tax Bonds: \$5,955,000;	
due in 19 annual installments from 2009 to 2027; interest rates 3.80% to 5.00%;	
\$117,468 bond premium amortized over 19 years 2 months;	
Balance outstanding at December 31, 2014	\$4,325,000
Bond interest payments made in 2015	\$178,389
Bond principal payments made in 2015	\$285,000
Balance outstanding at December 31, 2015	\$4,040,000
2007B Series Highway Facility Construction Bonds: \$1,480,000;	
due in 9 annual installments from 2009 to 2017; interest rate 4.25%;	
\$41,422 bond premium amortized over 9 years 2 months;	
Balance outstanding at December 31, 2014	\$380,000
Bond interest payments made in 2015	\$16,150
Bond principal payments made in 2015	\$185,000
Balance outstanding at December 31, 2015	\$195,000
2010A Series Art Bartell Building Construction Debt Certificates: \$1,995,000;	
due in 14 annual installments from 2012 to 2025; interest rates 2.00% to 4.90%;	
\$9,475 bond premium amortized over 13 years 11 months;	
Balance outstanding at December 31, 2014	\$1,520,000
Debt interest payments made in 2015	\$65,340
Debt principal payments made in 2015	\$125,000
Balance outstanding at December 31, 2015	\$1,395,000
2011 Series Nursing Home Construction Refunding Bonds: \$4,355,000;	
due in 1 installment in 2012 plus 3 annual installments from 2020 to 2022;	
interest rates 1.00% to 4.00%;	
\$268,253 bond premium amortized over 10 years 5 months;	
\$201,962 deferred charge on refunding amortized over 10 years 5 months;	
Balance outstanding at December 31, 2014	\$4,255,000
Bond interest payments made in 2015	\$170,200
Bond principal payments made in 2015	\$0
Balance outstanding at December 31, 2015	\$4,255,000
2014 Series Public Safety Refunding Bonds: \$9,795,000;	
due in 6 annual installments from 2024 to 2029; interest rate 5.00%;	
\$1,968,593 bond premium amortized over 14 years 1 month;	
\$138,834 bond issuance costs treated as period costs;	
\$0 deferred charge on refunding;	
Balance outstanding at December 31, 2014	\$9,795,000
Bond interest payments made in 2015	\$538,725
Bond principal payments made in 2015	\$0
Balance outstanding at December 31, 2015	\$9,795,000

**NOTE 18 – LONG TERM DEBT (continued)**

2015 Series Alternate Revenue Refunding Bonds: \$2,535,000;  
 due in 10 annual installments from 2016 to 2025;  
 interest rates 0.65% to 2.55%;  
 \$30,105 bond issuance costs treated as period costs;  
 \$0 deferred charge on refunding;

Balance outstanding at December 31, 2014	\$0
Bonds issued in 2015	\$2,535,000
Bond interest payments made in 2015	\$0
Bond principal payments made in 2015	\$0
Balance outstanding at December 31, 2015	\$2,535,000

2015 Bond Transactions – Governmental Activities

Bonds payable December 31, 2014	\$36,993,058
Bonds issued in 2015	\$2,535,000
Bonds retired in 2015	\$3,025,492
Bonds refunded in 2015	\$2,505,000
Bonds payable December 31, 2015	\$33,997,566

Annual Debt Service Requirements for Bonds

Annual bond debt service requirements, listed by fund from which repayments are made, are as follows:

Year	Governmental Activities						Total Debt Service Requirement
	Debt Service Funds		Public Safety Sales Tax Fund		General Corporate Fund		
	Principal	Interest	Principal	Interest	Principal	Interest	
2016	1,280,000	358,826	1,550,859	1,999,655	370,000	107,417	5,666,757
2017	1,145,000	293,575	1,606,707	1,967,594	375,000	99,060	5,486,936
2018	1,205,000	233,463	1,275,000	1,077,109	380,000	91,188	4,261,760
2019	1,365,000	170,200	1,350,000	1,014,640	390,000	82,660	4,372,500
2020	1,415,000	115,600	1,490,000	917,838	405,000	72,946	4,416,384
2021	1,475,000	59,000	1,640,000	809,962	415,000	62,206	4,461,168
2022	--	--	1,800,000	690,175	430,000	50,187	2,970,362
2023	--	--	1,725,000	557,825	440,000	37,129	2,759,954
2024	--	--	1,855,000	475,525	455,000	22,538	2,808,063
2025	--	--	1,990,000	386,670	270,000	6,885	2,653,555
2026	--	--	2,135,000	290,995	--	--	2,425,995
2027	--	--	1,815,000	188,250	--	--	2,003,250
2028	--	--	1,950,000	97,500	--	--	2,047,500
2029	--	--	--	--	--	--	--
	7,885,000	1,230,664	22,182,566	10,473,738	3,930,000	632,216	46,334,184

At December 31, 2015, \$427,781 was available in restricted fund balance in the Debt Service Funds, \$915,840 was available in restricted fund balance in the Public Safety Sales Tax Special Revenue Fund, and \$227,265 was available in restricted fund balance in the General Corporate Fund to meet debt service requirements.

**NOTE 18 – LONG TERM DEBT (continued)**

**B. DEBENTURE NOTE PAYABLE – GOVERNMENTAL ACTIVITIES**

A 2015 Line of Credit was provided by PNC Bank for the primary purpose of purchasing two single family dwellings as part of a Community Integrated Living Arrangement included in the Mental Health Fund. The maximum line of credit is \$1,000,000 and the outstanding credit is secured by the mortgage on the dwellings. Interest is at 3.903% per annum on the outstanding balance. Repayments are twice a year in January & July and is based on 1/20<sup>th</sup> of the outstanding balance.

Balance outstanding at December 31, 2014	\$0
Notes issued in 2015	\$551,250
Note interest payments made in 2015	\$0
Note principal payments made in 2015	\$0
Balance outstanding at December 31, 2015	\$551,250

**C. INTERGOVERNMENTAL LOANS PAYABLE – GOVERNMENTAL ACTIVITIES**

1995 loan from the Regional Planning Commission: \$1,050,000;  
 for the purpose of buying and remodeling the Brookens Administration Building;  
 to be repaid over 20 years in monthly payments of \$4,375  
 at 0% interest from June 1996 through June 2016;

Balance outstanding at December 31, 2014	\$72,188
Loan principal payments made in 2015	\$52,500
Balance outstanding at December 31, 2015	\$19,688

2015 Intergovernmental Loan Transactions – Governmental Activities

Loans payable December 31, 2014	\$72,188
New loans incurred in 2015	\$0
Loan principal payments made in 2015	\$52,500
Loans payable December 31, 2015	\$19,688

Annual Debt Service Requirements for Intergovernmental Loans

Annual debt service requirements, listed by fund from which repayments are made, are as follows:

<u>Fiscal</u> <u>Year</u>	<u>Governmental Activities</u> <u>General Corporate Fund</u> <u>Principal</u>
2016	\$19,688
	\$19,688
	\$19,688

**NOTE 18 – LONG TERM DEBT (continued)**

**D. SUMMARY OF CHANGES IN LONG TERM LIABILITIES**

	Dec. 31, 2014			Dec. 31, 2015	
	Balance	Additions	Deductions	Balance	Due Within One Year
<b><u>Governmental Activities:</u></b>					
General Obligation Bonds	\$36,993,058	\$2,535,000	(\$5,530,492)	\$33,997,566	\$3,200,859
Unamortized Bond Premium	2,930,556	0	(276,882)	2,653,674	0
Total Bonds Payable	39,923,614	2,535,000	(5,807,374)	36,651,240	3,200,859
Debenture Note	0	551,250	0	551,250	53,747
Intergovernmental Loans	72,188	0	(52,500)	19,688	19,688
Net OPEB Liability	1,940,129	446,590	(205,839)	2,180,880	0
Compensated Absences	2,965,750	2,764,231	(2,862,437)	2,867,544	344,105
Estimated Claims Payable	1,929,101	2,155,314	(504,092)	3,580,323	1,144,755
<b>Total Governmental Activities</b>	<b>46,830,782</b>	<b>8,452,385</b>	<b>(9,432,242)</b>	<b>45,850,925</b>	<b>4,763,154</b>
<b><u>Business-Type Activities:</u></b>					
Net OPEB Liability	\$190,814	\$31,502	(\$9,779)	\$212,537	\$0
Compensated Absences	\$351,941	\$416,474	(\$475,229)	\$293,186	\$58,637
<b>Total Business-Type Activities</b>	<b>542,755</b>	<b>447,976</b>	<b>(485,008)</b>	<b>505,723</b>	<b>58,637</b>

Long term liabilities for estimated claims payable are liquidated by the Self-Funded Insurance (Internal Service) Fund. The internal service funds primarily serve the governmental funds, and, thus, the related long term liabilities are included with the governmental activities above.

**NOTE 19 – REFUNDING BONDS**

In 2015 Refunding Bonds issued to advance refund 2006A Nursing Home Construction Bonds. On December 2, 2015; \$2,535,000 in general obligation bonds with interest rates of 0.65% to 2.55% were issued to advance refund \$2,505,000 in general obligation bonds with interest rates of 3.95% to 4.125%. The net proceeds of the refunding bonds were placed in an irrevocable trust with an escrow agent to meet the debt service requirements of the 2006A Bonds. As a result, the 2006A bonds are considered to be defeased and the liability for those bonds has been removed from the government-wide statement of net position. The County completed the advance refunding to reduce its total debt service payment over the next 10 years by \$272,770 and to achieve an economic gain of \$245,979.

**NOTE 20 – OPERATING LEASES**

The County has entered into non-cancelable operating leases for the use of various facilities. During the fiscal year ended December 31, 2015, the total expenditure for these leases was \$258,020. The future minimum lease payments are shown below:

<u>Fiscal Year</u>	<u>Lease Payments</u>
2016	204,414
2017	138,039
2018	97,701
2019	72,764
2020	50,698
2021-2023	81,153
	<hr/>
	644,769

**NOTE 21 – FUND EQUITY**

A. DEFICIT FUND EQUITY

As of December 31, 2015, the following funds had deficit fund equity:

- Tort Immunity Special Revenue Fund (\$1,545,504)
- Workforce Development Special Revenue Fund (\$139,331), and
- Victim Advocacy Special Revenue Fund (\$14,805)

These three deficit funds were partially restored via inter-fund loans authorized by Champaign County Board Resolution No. 9614. The Champaign County Board is addressing future deficit fund equity through the annual budget process with concentration on the Tort Immunity Special Revenue Fund.

**NOTE 21 – FUND EQUITY (continued)**

**B. FUND BALANCE CLASSIFICATIONS – GOVERNMENTAL FUNDS**

Fund balances of governmental funds may be restricted, committed or assigned to specific purposes. On the basic and combining fund balance sheets, the restricted, committed and assigned fund balances are reported in the aggregate. The major purposes of those restrictions, commitments and assignments are shown below.

	General Fund	Regional Planning Comm Fund	Mental Health Fund	Non-Major Governmental Funds	Total Governmental Funds
Restricted by State Statutes, Grantor/Donor Stipulations, or Debt Covenants:					
For Capital Projects	\$0	\$0	\$0	\$0	\$0
For Debt Service	227,265	0	0	1,343,621	1,570,886
For Justice & Public Safety	0	0	0	4,311,669	4,311,669
For Health & Education	0	0	2,588,650	5,128,213	7,716,863
For Development	0	701,743	0	6,542,200	7,243,943
For General Government	0	0	0	1,447,804	1,447,804
For Highways & Bridges	0	0	0	7,927,535	7,927,535
For Insurance & Fringes	0	0	0	2,030,215	2,030,215
<b>Total Restricted Fund Balance</b>	<b>227,265</b>	<b>701,743</b>	<b>2,588,650</b>	<b>28,731,257</b>	<b>32,248,915</b>
Committed by County Board Resolution:					
To Solid Waste Management	0	0	0	67,084	67,084
Assigned by County Officials:					
To Capital Projects	0	0	0	1,437,741	1,437,741
To Future Tax Liability	307,427	0	0	45,383	352,810

**NOTE 22 – GOVERNMENT-WIDE NET POSITION**

The government-wide net position includes a restricted portion totaling \$32,826,900. Of this amount, \$20,562,327 is externally restricted by state statutes, \$10,378,374 is restricted by grantor/donor stipulations, and \$1,886,199 is restricted by debt covenants.

**NOTE 23 – PRIOR PERIOD ADJUSTMENT**

The County adopted a new accounting standard to conform with generally accepted accounting principles. The statement adopted, requiring restatement of net position, was Governmental Accounting Standards Board (GASB) Statement 68, *Accounting and Financial Reporting for Pensions*. This pronouncement requires the restatement of the December 31, 2014 net position of the governmental activities as shown below:

Accordingly, the County's net position as of December 31, 2015 has been restated as follows:

	<u>Governmental Activities</u>	
Net position , beginning of year as previously reported	\$68,783,357	
Adjustment for beginning deferred outflows/(inflows) of resources related to pensions	4,677,099	
Adjustment for beginning net pension liability	(10,429,429)	
<b>Net position/fund balance , beginning of year as restated</b>	<b><u>\$63,031,027</u></b>	
	<u>Business-Type Activities</u>	<u>Nursing Home Fund</u>
Net position , beginning of year as previously reported	\$21,219,509	\$20,845,960
Adjustment for beginning deferred outflows/(inflows) of resources related to pensions	692,704	692,704
Adjustment for beginning net pension liability	(1,544,657)	(1,544,657)
<b>Net position/fund balance , beginning of year as restated</b>	<b><u>\$20,367,556</u></b>	<b><u>\$19,994,007</u></b>

**NOTE 24 - DEFINED BENEFIT PENSION PLAN**

**IMRF Plan Description**

The County of Champaign’s defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The County of Champaign’s plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF’s pension benefits is provided in the “Benefits Provided” section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan’s fiduciary net position, and required supplementary information. The report is available for download at [www.imrf.org](http://www.imrf.org).

**Benefits Provided**

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff’s Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three IMRF benefit plans have two tiers. Employees hired **before** January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired **on or after** January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

**Employees Covered by Benefit Terms**

As of December 31, 2015, the following employees were covered by the benefit terms:

	<b>IMRF</b>
Retirees and Beneficiaries currently receiving benefits	612
Inactive Plan Members entitled to but not yet receiving benefits	1,208
Active Plan Members	<u>854</u>
<b>Total</b>	<b>2,674</b>

**NOTE 24 - DEFINED BENEFIT PENSION PLAN (continued)**

**Contributions**

As set by statute, the County of Champaign's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County of Champaign's annual contribution rate for calendar year 2015 was 8.97%. For the fiscal year ended 12/31/2015, the County of Champaign contributed \$4,190,286 to the plan. The County of Champaign also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

**Net Pension Liability**

The County of Champaign's net pension liability was measured as of December 31, 2015. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

**Actuarial Assumptions**

The following are the methods and assumptions used to determine total pension liability at December 31, 2015:

- The **Actuarial Cost Method** used was Entry Age Normal.
- The **Asset Valuation Method** used was Market Value of Assets.
- The **Inflation Rate** was assumed to be 2.75%.
- **Salary Increases** were expected to be 3.75% to 14.50%, including inflation.
- The **Investment Rate of Return** was assumed to be 7.50%.
- **Projected Retirement Age** was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2014 valuation according to an experience study from years 2011 to 2013.
- The IMRF-specific rates for **Mortality** (for non-disabled retirees) were developed from the RP-2014 Blue Collar Health Mortality Table with adjustments to match current IMRF experience.
- For **Disabled Retirees**, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for non-disabled lives.
- For **Active Members**, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
- The **long-term expected rate of return** on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

<b>Asset Class</b>	<b>Portfolio Target Percentage</b>	<b>Long-Term Expected Real Rate of Return</b>
Domestic Equity	38.0%	7.39%
International Equity	17.0%	7.59%
Fixed Income	27.0%	3.00%
Real Estate	8.0%	6.00%
Alternative Investments	9.0%	2.75-8.15%
Cash Equivalents	1.0%	2.25%
Total	100.0%	

**NOTE 24 - DEFINED BENEFIT PENSION PLAN (continued)**

**Single Discount Rate**

A Single Discount Rate of 7.49% was used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.50%, the municipal bond rate is 3.57%, and the resulting single discount rate is 7.49%.

**Changes in the Net Pension Liability**

	<b>Total</b>		
	<b>Pension</b>	<b>Plan Fiduciary</b>	<b>Net Pension</b>
	<b>Liability</b>	<b>Net Position</b>	<b>Liability</b>
	<u>(A)</u>	<u>(B)</u>	<u>(A) - (B)</u>
<b>Balances at December 31, 2014</b>	\$ 190,541,156	\$ 178,567,071	\$ 11,974,085
<b>Changes for the year:</b>			
Service Cost	4,349,821	-	4,349,821
Interest on the Total Pension Liability	14,112,865	-	14,112,865
Changes of Benefit Terms	-	-	-
Differences Between Expected and Actual			
Experience of the Total Pension Liability	20,605	-	20,605
Changes of Assumptions	241,489	-	241,489
Contributions - Employer	-	4,190,286	(4,190,286)
Contributions - Employees	-	1,925,130	(1,925,130)
Net Investment Income	-	784,306	(784,306)
Benefit Payments, including Refunds			
of Employee Contributions	(8,511,268)	(8,511,268)	-
Other (Net Transfer)	-	(110,358)	110,358
Net Changes	<u>10,213,512</u>	<u>(1,721,903)</u>	<u>11,935,415</u>
<b>Balances at December 31, 2015</b>	<u>\$ 200,754,668</u>	<u>\$ 176,845,168</u>	<u>\$ 23,909,500</u>

**Sensitivity of the Net Pension Liability to Changes in the Discount Rate**

The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.49%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	<b>1% Lower</b>	<b>Current Discount</b>	<b>1% Higher</b>
	<u>(6.49%)</u>	<u>(7.49%)</u>	<u>(8.49%)</u>
<b>Net Pension Liability</b>	\$ 54,480,793	\$ 23,909,500	\$ (933,058)

**NOTE 24 - DEFINED BENEFIT PENSION PLAN (continued)**

**Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions**

For the year ended December 31, 2015, the County of Champaign recognized pension expense of \$7,424,358. At December 31, 2015, the County of Champaign reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

Deferred Amounts Related to Pensions	Deferred Outflows of Resources	Deferred Inflows of Resources
<b><i>Deferred Amounts to be Recognized in Pension Expense in Future Periods</i></b>		
Differences between expected and actual experience	\$ 190,921	\$ (224,578)
Changes of assumptions	2,514,009	(505)
Net difference between projected and actual earnings on pension plan investments	<u>11,591,298</u>	<u>-</u>
Total Deferred Amounts to be recognized in pension expense in future periods	<u>\$ 14,296,228</u>	<u>\$ (225,083)</u>
<b><i>Pension Contributions made subsequent to the Measurement Date</i></b>		
	<u>-</u>	<u>-</u>
<b>Total Deferred Amounts Related to Pensions</b>	<u>\$ 14,296,228</u>	<u>\$ (225,083)</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

<b>Year Ending December 31</b>	<b>Net Deferred Outflows of Resources</b>
2016	\$ 4,303,202
2017	3,819,610
2018	3,290,254
2019	2,652,123
2020	5,956
Thereafter	<u>-</u>
Total	<u>\$ 14,071,145</u>

**NOTE 25 – OTHER POST-EMPLOYMENT BENEFITS**

The County provides post-employment benefits other than pensions through a single-employer defined-benefit OPEB plan offering continuing coverage under the County’s group health insurance plan for retirees and their dependents. The retirees pay the entire amount of their premiums for this coverage; however, the premiums are blended rates based on the cost of healthcare benefits for younger active employees along with retirees. Thus, the premiums paid by retirees are lower than the true cost of their healthcare benefits, resulting in the retirees receiving an “implicit rate subsidy.” Prior to FY2010, retirees over age 65 could choose the same health plans available to younger retirees and active employees. Starting in FY2010, retirees over age 65 were restricted to Medicare supplement plans with community-rated premiums, so there is no implicit rate subsidy for them.

While the County is committed to providing these benefits to retirees, there is no formal written plan and no stand-alone financial report for the plan exists.

GASB Statement No. 45 considers other post-employment benefits to be part of the compensation that is paid to employees for their services and the cost of these benefits should be recognized while the employees are providing their services, rather than after they’ve retired. The County first implemented GASB Statement No. 45 and began reporting the annual OPEB cost and net OPEB liability for the retiree health insurance rate subsidy for the fiscal year ended November 30, 2009.

*Funding Policy.* Retirees pay the full amount of the blended premiums, as determined by the group health insurance company. The retiree contribution rates for 2015 ranged from \$229 to \$1,307 per month, depending on coverage level chosen. The County’s contribution is in the form of higher premiums paid for active employees that subsidize the cost of the retirees’ health insurance. The plan is financed on a pay-as-you-go basis.

*Annual OPEB Cost and Net OPEB Obligation.* The annual OPEB cost includes the cost of benefits earned in the current year plus an amortized amount for past service costs, interest accrued on any prior net OPEB obligation, and adjustments for prior underpayments. A net OPEB obligation arises when employer contributions to the plan are less than the annual OPEB cost. Based on an actuarial valuation performed in December 1, 2013, the County’s annual OPEB cost for the fiscal year ended December 31, 2015 was calculated as \$532,975 with \$36,417 attributable to business-type activities and \$496,558 attributable to governmental activities. Estimated County contributions made in FY2015 totaled \$215,618 with \$9,779 attributable to business-type activities and \$205,839 attributable to governmental activities. The net OPEB obligation at December 31, 2015 was \$2,393,417 with \$212,537 attributable to business-type activities and \$2,180,880 attributable to governmental activities.

Fiscal Year Ended December 31, 2015	Governmental Activities	Business-Type Activities	Total
Annual Required Contribution	\$496,558	\$36,417	\$532,975
Interest on Prior Net OPEB Obligation	58,204	5,724	63,928
Adjustment for Prior Underpayments	(108,172)	(10,639)	(118,811)
Annual OPEB Cost	446,590	31,502	478,092
Employer Contributions	(205,839)	(9,779)	(215,618)
Increase (Decrease) in Net OPEB Oblig.	240,751	21,723	262,474
Beginning Net OPEB Obligation	1,940,129	190,814	2,130,943
Ending Net OPEB Obligation	2,180,880	212,537	2,393,417

**NOTE 25 – OTHER POST-EMPLOYMENT BENEFITS (continued)**

Three-Year Trend Information			
Year Ending	Annual OPEB Cost	% of OPEB Cost Contributed	Net OPEB Obligation
11/30/2013	\$497,657	33.19%	\$1,835,835
11/30/2011	\$461,313	32.47%	\$1,141,581
11/30/2009	\$748,836	32.50%	\$505,434

*Funding Status and Funding Progress.* Plan benefits are paid on a pay-as-you-go basis. The entire actuarial accrued liability of \$4,934,823 is unfunded. Actuarial accrued liability is different from net OPEB Obligation in that it includes the present value of accrued benefits under the plan and not just the accumulated unpaid annual costs since the implementation of GASB Statement No. 45.

*Actuarial Methods and Assumptions.* Actuarial valuations involve estimates of amounts and assumptions about future events that are subject to continual revision over time. Calculations are based on the types of benefits provided under the terms of the substantive plan at the time of each valuation and on the pattern of sharing costs between the employer and the plan members to that point. Actuarial calculations reflect a long-term perspective.

The actuarial cost method used for the 12/01/2013 valuation is the projected unit credit cost method. The unfunded accrued liability is being amortized on a closed basis over 30 years using the level dollar method. (To recognize the significant change in the plan effective December 1, 2009 regarding retirees over age 65, the initial accrued liability from December 1, 2008 was re-amortized over 29 years.) Significant assumptions used in the valuation were: (a) 3.0% discount rate; (b) healthcare cost trend rates of varying amounts for future years, starting with 6.60% for 2013 and ending with 4.50% for 2082 and later; (c) 25% of active participants retiring before age 65 will elect coverage; and (d) 30% of active participants will elect spouse coverage at retirement. Health insurance plans for retirees over age 65 (eligible for Medicare) have community-rated premiums, so there is no implicit rate subsidy for these retirees.

The schedule of funding progress presented as Required Supplementary Information in Exhibit XII shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

**NOTE 26 – JOINT VENTURES**

**A. METROPOLITAN COMPUTER AIDED DISPATCH (METCAD)**

On December 1, 1981, Champaign County entered into an intergovernmental agreement with the City of Champaign, the City of Urbana and the University of Illinois for the purpose of operating an emergency response computer aided dispatching service (METCAD), which had been created by the other three participants in 1979. Each of the four member agencies designates 2 representatives, an administrative representative and a public safety (police or fire department) representative, to serve on the METCAD Policy Board. In addition, the Policy Board includes two rural representatives, one from a non-member police agency and one from a non-member fire agency.

While representation on the Policy Board is equal among the member agencies, the funding of operating expenses is based on a formula which considers the proportional number of calls received for each agency. Each member agency holds an equity interest in METCAD capital assets according to the proportion of funding for METCAD operations provided by each member agency since May 1, 1979. These proportions will vary slightly from year to year. At June 30, 2015 (the latest fiscal year end for METCAD), Champaign County's equity interest share was 16.91%, or \$1,497,508, which is reported in the Statement of Net Position as an investment in joint venture. The net decrease of \$32,568 from the amount reported for June 30, 2014, is reported in the Statement of Activities under functional expense for Justice and Public Safety.

A copy of the separate audited financial statements for METCAD may be obtained from the City of Champaign Finance Department, 102 N. Neil Street, Champaign, IL 61820. Summary financial information for METCAD for the fiscal year ended June 30, 2015 is provided below.

Financial Position as of June 30, 2015

Total Assets	\$10,661,801
Total Liabilities	<u>\$1,806,046</u>
Net Position	<u><u>\$8,855,755</u></u>

Results of Operations for Fiscal Year Ending June 30, 2015

Total Revenues	\$4,787,097
Total Expenses	<u>\$5,115,219</u>
Change in Net Position	(\$328,122)
Beginning Net Position as Restated	<u>\$9,183,877</u>
Ending Net Position	<u><u>\$8,855,755</u></u>

**NOTE 26 – JOINT VENTURES (continued)**

**B. GEOGRAPHIC INFORMATION SYSTEM CONSORTIUM**

On August 20, 2002, Champaign County entered into an intergovernmental agreement with the City of Champaign, the City of Urbana, the University of Illinois, the Village of Rantoul, the Village of Savoy and the Village of Mahomet for the purpose of developing and operating a countywide geographic information system (GIS). The GIS Consortium’s fiscal year parallels that of Champaign County as the lead agency. Therefore, its year-end is December 31, 2015. Each of the seven member agencies designates one voting representative to serve on the GIS Policy Committee. In addition, the Policy Committee includes one non-voting representative of small or specialized governmental users and one non-voting representative of the non-governmental sector.

While representation on the Policy Committee is equal among the member agencies, the funding of operating expenses is based on a cost-sharing formula established by the members. Each member agency holds an equity interest in the GIS Consortium’s assets in the same proportion as the funding provided by each member agency since the Consortium’s inception. These proportions will vary from year to year. At December 31, 2015 Champaign County’s equity interest share was 61.50%, totaling \$178,916, which is reported in the Statement of Net Position as an investment in joint venture. The net increase of \$20,205 in the County’s share of equity for the fiscal year ended December 31, 2015 is reported in the Statement of Activities under functional revenue for development.

Separate audited financial statements of the GIS Consortium may be obtained from the Champaign County GIS Department, 1776 E. Washington, Urbana, IL 61802. Summary financial information for the fiscal year ended December 31, 2015 is presented below.

Financial Position as of December 31, 2015

Total Assets & Deferred Outflows	\$445,162
Total Liabilities	<u>\$154,242</u>
Net Position	<u><u>\$290,920</u></u>

Results of Operations for the Fiscal Year ended December 31, 2015

Total Revenues	\$500,742
Total Expenses	<u>\$493,687</u>
Change in Net Position	\$7,055
Beginning Net Position as Restated	<u>\$283,865</u>
Ending Net Position	<u><u>\$290,920</u></u>

**NOTE 27 – CONTINGENT LIABILITIES**

The County is currently involved in lawsuits brought by two corporations seeking to recover approximately \$2.6 million in property taxes related to the retroactive application of the charitable property tax exemption. The County is vigorously defending its position and the outcome is not determinable but it is reasonably possible that a loss will be incurred.

The County is a defendant in several other lawsuits and notices of claims, which are being defended by the County and its insurance representatives. It is believed that the County's ultimate liability from these suits, after applicable insurance coverage, will not have a material effect on the financial statements.

**NOTE 28 – COMMITMENTS**

**ROAD AND BRIDGE CONSTRUCTION PROJECTS**

The County Highway Department has four Special Revenue Funds with December 31, 2015 fund balances totaling \$4.5 million. Much of those funds are restricted to road and bridge construction projects, some of which are multiple-year projects. Current projects with significant commitments include:

<u>PROJECT</u>	<u>TOTAL COMMITMENT</u>	<u>SPENT THROUGH DEC 2015</u>	<u>REMAINING COMMITMENT</u>
CH55 Bridge (10-00966-00-BR)	\$350,000	\$63,257	\$286,743
CH1North Bridge (12-00992-00-BR)	\$850,000	\$59,202	\$790,798
CH1South Bridge (12-00993-00-BR)	\$650,000	\$58,211	\$591,789
CH1 Dewey-Fisher(12-00432-00-RS)	\$3,175,000	\$2,117,949	\$1,057,051
CH9 Bridge (15-00023-00-BR)	\$750,000	\$38,956	\$711,044
Lincoln Ave (11-00034-00-BR)	\$1,100,000	\$123,340	\$976,650
Ogden Township (14-17016-00-BR)	\$102,510	\$56,168	\$46,342
Colfax Township (15-05027-00-BR)	\$46,000	\$5,912	\$40,088
Condit Township (15-07026-00-BR)	\$37,000	\$0	\$37,000

REQUIRED SUPPLEMENTARY  
INFORMATION



COUNTY OF CHAMPAIGN, ILLINOIS  
 REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS  
 (UNAUDITED)

Exhibit XI

Calendar Year Ended December 31,	<u>2015</u>
<b>Total Pension Liability</b>	
Service Cost	\$ 4,349,821
Interest on the Total Pension Liability	14,112,865
Changes of Benefit Terms	-
Differences Between Expected and Actual Experience of the Total Pension Liability	20,605
Changes of Assumptions	241,489
Benefit Payments, including Refunds of Employee Contributions	(8,511,268)
<b>Net Change in Total Pension Liability</b>	<u>\$ 10,213,512</u>
<b>Total Pension Liability - Beginning</b>	190,541,156
<b>Total Pension Liability - Ending (A)</b>	<u><u>\$ 200,754,668</u></u>
 <b>Plan Fiduciary Net Position</b>	
Contributions - Employer	\$ 4,190,286
Contributions - Employees	1,925,130
Net Investment Income	784,307
Benefit Payments, including Refunds of Employee Contributions	(8,511,268)
Other (Net Transfer)	(110,359)
<b>Net Change in Plan Fiduciary Net Position</b>	<u>\$ (1,721,904)</u>
<b>Plan Fiduciary Net Position - Beginning</b>	178,567,072
<b>Plan Fiduciary Net Position - Ending (B)</b>	<u><u>\$ 176,845,168</u></u>
 <b>Net Pension Liability - Ending (A) - (B)</b>	 \$ 23,909,500
 <b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>	  88.09%
 <b>Covered Valuation Payroll</b>	 \$ 35,131,866
 <b>Net Pension Liability as a Percentage of Covered Valuation Payroll</b>	  68.06%

**Notes to the Schedules:**

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

COUNTY OF CHAMPAIGN, ILLINOIS  
 REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS  
 (UNAUDITED)

Exhibit XI

**Schedule of Employer Contributions**

Calendar Year Ended December 31,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actuarial Contribution as a Percentage of Covered Valuation Payroll
2015	4,175,088	4,190,286	(15,198)	35,131,866	11.9%

**Notes to Schedule:**

***Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2015 Contribution Rate\****

***Valuation Date:***

Notes Actuarially determined contribution rates are calculated as of December 31 each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported.

**Methods and Assumptions Used to Determine 2015 Contribution Rates:**

*Actuarial Cost Method:* Aggregate entry age = normal  
*Amortization Method:* Level percentage of payroll, closed  
*Remaining Amortization Period:* 29-year closed period  
*Asset Valuation Method:* 5-year smoothed market; 20% corridor  
*Wage Growth:* 4%  
*Price Inflation:* 3%, approximate; No explicit price inflation assumption is used in this valuation.  
*Salary Increases:* 4.40% to 16%, including inflation  
*Investment Rate of Return:* 7.50%  
*Retirement Age:* Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2011 valuation pursuant to an experience study of the period 2008 to 2010.  
*Mortality:* RP-2000 Combined Healthy Mortality Table, adjusted for

COUNTY OF CHAMPAIGN, ILLINOIS  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS  
(UNAUDITED)

Exhibit XI

mortality improvements to 2020 using projection scale AA. For men, 120% of the table rates were used. For women, 92% of the table rates were used. For disabled lives, the mortality rates are the rates applicable to non-disabled lives set forward 10 years.

**Other Information:** There were no benefit changes during the year.

*Notes:*

\* Based on Valuation Assumptions used in the December 31, 2013, actuarial valuation.

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

COUNTY OF CHAMPAIGN, ILLINOIS  
 REQUIRED SUPPLEMENTARY INFORMATION  
 (UNAUDITED)

Exhibit XII

**OTHER POST-EMPLOYMENT BENEFITS – RETIREE HEALTH INSURANCE**

SCHEDULE OF FUNDING PROGRESS						
Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Unfunded Actuarial Accrued Liability	Funded Ratio	Annual Covered Payroll	Unfunded AAL as % of Covered Payroll
11/30/13	\$0	\$4,738,444	\$4,738,444	0%	N/A	N/A
11/30/11	\$0	\$4,187,838	\$4,187,838	0%	N/A	N/A
11/30/09	\$0	\$6,723,230	\$6,723,230	0%	N/A	N/A

Starting in FY2010, retirees over age 65 are restricted to a community-rated Medicare

COUNTY OF CHAMPAIGN, ILLINOIS  
GENERAL FUND AND MAJOR SPECIAL REVENUE FUNDS  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES--ACTUAL AND BUDGET  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	----- General Fund -----			----- Regional Planning Commission Fund -----			----- Mental Health Fund -----		
	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
<b>REVENUES:</b>									
Property Taxes	\$10,258,953	\$10,334,093	\$10,334,093	\$0	\$0	\$0	\$4,171,164	\$4,199,838	\$4,199,838
Public Safety Sales Taxes	0	0	0	0	0	0	0	0	0
Hotel/Motel & Auto Rental Taxes	62,443	60,500	60,500	0	0	0	0	0	0
Intergovernmental Revenue	16,486,914	16,484,467	16,120,538	7,188,029	12,035,683	11,705,183	330,637	381,598	381,598
Fines & Forfeitures	953,946	1,037,075	1,037,075	0	0	0	0	0	0
Licenses & Permits	1,548,926	1,737,460	1,287,460	0	0	0	0	0	0
Charges for Services	4,094,114	4,358,156	4,358,156	1,081,919	1,106,877	1,077,877	0	0	0
Rents and Royalties	1,162,532	1,020,078	1,020,078	0	0	0	3,600	3,600	0
Interest on Program Loans	0	0	0	0	0	0	0	0	0
Investment Earnings	6,252	9,150	9,150	655	500	500	1,385	500	500
Miscellaneous	262,114	223,231	134,552	68,514	52,950	52,950	113,517	20,000	20,000
<b>Total Revenues</b>	<b>34,836,194</b>	<b>35,264,210</b>	<b>34,361,602</b>	<b>8,339,117</b>	<b>13,196,010</b>	<b>12,836,510</b>	<b>4,620,303</b>	<b>4,605,536</b>	<b>4,601,936</b>
<b>EXPENDITURES:</b>									
Current: General Government	9,541,161	10,244,551	9,856,112	0	0	0	0	0	0
Justice & Public Safety	23,436,330	23,959,685	23,671,227	0	0	0	0	0	0
Health	0	0	0	0	0	0	4,782,543	5,075,618	4,550,436
Education	0	0	0	0	0	0	0	0	0
Social Services	129,150	109,796	109,796	0	0	0	0	0	0
Development	439,559	471,758	436,180	8,533,724	13,425,713	13,054,833	0	0	0
Highways & Bridges	0	0	0	0	0	0	0	0	0
Debt Service: Principal Retirement	372,500	372,500	372,500	0	0	0	0	0	0
Interest & Fiscal Charges	179,255	179,830	179,830	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>34,097,955</b>	<b>35,338,120</b>	<b>34,625,645</b>	<b>8,533,724</b>	<b>13,425,713</b>	<b>13,054,833</b>	<b>4,782,543</b>	<b>5,075,618</b>	<b>4,550,436</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>738,239</b>	<b>(73,910)</b>	<b>(264,043)</b>	<b>(194,607)</b>	<b>(229,703)</b>	<b>(218,323)</b>	<b>(162,240)</b>	<b>(470,082)</b>	<b>51,500</b>
<b>OTHER FINANCING SOURCES (USES):</b>									
Sale of Refunding Bonds	2,535,000	2,535,000	0	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	(2,504,895)	(2,504,895)	0	0	0	0	0	0	0
Proceeds - Debenture Loans	0	0	0	0	0	0	551,250	551,250	0
Transfers In	1,152,657	1,229,492	1,226,492	340,378	634,942	634,942	100,000	50,000	50,000
Transfers Out	(998,168)	(1,000,918)	(962,449)	(251,931)	(400,270)	(411,650)	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>184,594</b>	<b>258,679</b>	<b>264,043</b>	<b>88,447</b>	<b>234,672</b>	<b>223,292</b>	<b>651,250</b>	<b>601,250</b>	<b>50,000</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>922,833</b>	<b>184,769</b>	<b>0</b>	<b>(106,160)</b>	<b>4,969</b>	<b>4,969</b>	<b>489,010</b>	<b>131,168</b>	<b>101,500</b>
<b>FUND BALANCES--Beginning of Year</b>	<b>4,224,662</b>	<b>4,224,662</b>	<b>4,224,662</b>	<b>481,794</b>	<b>481,794</b>	<b>481,794</b>	<b>1,971,236</b>	<b>1,971,236</b>	<b>1,971,236</b>
<b>FUND BALANCES--End of Year</b>	<b>5,147,495</b>	<b>4,409,431</b>	<b>4,224,662</b>	<b>375,634</b>	<b>486,763</b>	<b>486,763</b>	<b>2,460,246</b>	<b>2,102,404</b>	<b>2,072,736</b>

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## COMBINING STATEMENTS



COUNTY OF CHAMPAIGN, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
DECEMBER 31, 2015

-----Special Revenue Funds-----									
	Development Disability Fund	Illinois Municipal Retirement Fund	Regional Plan Comm Econ Dev Loan Fund	Regional Plan Comm USDA Revolv Loan Fund	Geographic Information System Fund	Working Cash Fund	County Clerk Surcharge Fund		
<b>ASSETS</b>									
Cash	\$1,687,975	\$1,160,299	\$3,726,448	\$167,005	\$222,802	\$377,965	\$874		
Investments	0	0	0	0	0	0	0		
Receivables, Net of Uncollectible:									
Property Taxes	3,606,770	2,883,101	0	0	0	0	0		
Intergovernmental	0	1,083	0	0	0	0	0		
Program Loans--Current Portion	0	0	209,776	48,327	0	0	0		
Accrued Interest	0	0	5,097	570	0	0	0		
Other	0	0	0	0	0	0	0		
Due From Other Funds	108,658	179,097	0	0	24,930	0	0		
Prepaid Items	0	0	0	0	0	0	0		
Program Loans Receivable--Long Term	0	0	2,047,702	363,229	0	0	0		
<b>Total Assets</b>	<b>5,403,403</b>	<b>4,223,580</b>	<b>5,989,023</b>	<b>579,131</b>	<b>247,732</b>	<b>377,965</b>	<b>874</b>		
<b>LIABILITIES AND FUND BALANCES</b>									
<b>LIABILITIES:</b>									
Accrued Salaries Payable	0	0	0	0	0	0	0		
Accounts Payable	0	0	0	0	0	0	874		
Due To Other Funds	0	57	13,454	0	0	251	0		
Funds Held For Others	0	0	0	0	65,226	0	0		
Unearned Revenue	0	0	0	0	0	0	0		
Advances from Other Funds	0	0	12,500	0	0	0	0		
<b>Total Liabilities</b>	<b>0</b>	<b>57</b>	<b>25,954</b>	<b>0</b>	<b>65,226</b>	<b>251</b>	<b>874</b>		
<b>DEFERRED INFLOW OF RESOURCES</b>									
Subsequent Years Property Taxes	3,606,770	2,883,101	0	0	0	0	0		
<b>Total Deferred Inflow of Resources</b>	<b>3,606,770</b>	<b>2,883,101</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>FUND BALANCES (DEFICITS):</b>									
Restricted	1,796,633	1,340,422	5,963,069	579,131	182,506	377,714	0		
Committed	0	0	0	0	0	0	0		
Assigned	0	0	0	0	0	0	0		
Unassigned	0	0	0	0	0	0	0		
<b>Total Fund Balances (Deficits)</b>	<b>1,796,633</b>	<b>1,340,422</b>	<b>5,963,069</b>	<b>579,131</b>	<b>182,506</b>	<b>377,714</b>	<b>0</b>		
<b>Total Liabilities &amp; Fund Balances</b>	<b>5,403,403</b>	<b>4,223,580</b>	<b>5,989,023</b>	<b>579,131</b>	<b>247,732</b>	<b>377,965</b>	<b>874</b>		

COUNTY OF CHAMPAIGN, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
DECEMBER 31, 2015

-----Special Revenue Funds-----										
	Recorder's Automation Fund	Tax Sale Automation Fund	Property Tax Interest Fee Fund	Election Assistance/ Accessibility Grant Fund	County Clerk's Automation Fund	Solid Waste Management Fund	Animal Control Fund			
<b>ASSETS</b>										
Cash	\$599,756	\$49,527	\$59,711	\$25,735	\$75,354	\$67,947	\$143,024			
Investments	0	0	100,262	0	0	0	0			
Receivables, Net of Uncollectible:										
Property Taxes	0	0	0	0	0	0	0			
Intergovernmental	0	0	0	0	0	0	0			
Program Loans--Current Portion	0	0	0	0	0	0	0			
Accrued Interest	0	0	0	0	0	0	0			
Other	0	50	0	0	0	0	779			
Due From Other Funds	28,124	0	0	0	38,469	0	0			
Prepaid Items	0	0	0	0	0	0	0			
Program Loans Receivable--Long Term	0	0	0	0	0	0	0			
<b>Total Assets</b>	<b>627,880</b>	<b>49,577</b>	<b>159,973</b>	<b>25,735</b>	<b>113,823</b>	<b>67,947</b>	<b>143,803</b>			
<b>LIABILITIES AND FUND BALANCES</b>										
<b>LIABILITIES:</b>										
Accrued Salaries Payable	542	0	0	0	0	0	9,677			
Accounts Payable	5,180	0	0	0	266	863	7,109			
Due To Other Funds	3,173	0	59,705	20,538	0	0	14,432			
Funds Held For Others	0	0	0	0	0	0	0			
Unearned Revenue	0	0	0	0	0	0	0			
Advances from Other Funds	0	0	0	0	0	0	0			
<b>Total Liabilities</b>	<b>8,895</b>	<b>0</b>	<b>59,705</b>	<b>20,538</b>	<b>266</b>	<b>863</b>	<b>31,218</b>			
<b>DEFERRED INFLOW OF RESOURCES</b>										
Subsequent Years Property Taxes	0	0	0	0	0	0	0			
Total Deferred Inflow of Resources	0	0	0	0	0	0	0			
<b>FUND BALANCES (DEFICITS):</b>										
Restricted	618,985	49,577	100,268	5,197	113,557	0	112,585			
Committed	0	0	0	0	0	67,084	0			
Assigned	0	0	0	0	0	0	0			
Unassigned	0	0	0	0	0	0	0			
<b>Total Fund Balances (Deficits)</b>	<b>618,985</b>	<b>49,577</b>	<b>100,268</b>	<b>5,197</b>	<b>113,557</b>	<b>67,084</b>	<b>112,585</b>			
<b>Total Liabilities &amp; Fund Balances</b>	<b>627,880</b>	<b>49,577</b>	<b>159,973</b>	<b>25,735</b>	<b>113,823</b>	<b>67,947</b>	<b>143,803</b>			

COUNTY OF CHAMPAIGN, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
DECEMBER 31, 2015

	-----Special Revenue Funds-----									
	Law Library Fund	Public Safety Sales Tax Fund	Sheriff Drug Forfeitures Fund	Court's Automation Fund	Child Support Services Fund	Probation Services Fund	Attorney Forfeitures Fund	State's Drug Forfeitures Fund		
<b>ASSETS</b>										
Cash	\$68,877	\$1,632,974	\$100,094	\$52,868	\$304,027	\$1,370,137		\$0		
Investments	0	0	0	0	0	0		0		
Receivables, Net of Uncollectible:										
Property Taxes	0	0	0	0	0	0		0		
Intergovernmental	0	0	0	0	0	0		0		
Program Loans--Current Portion	0	0	0	0	0	0		0		
Accrued Interest	0	0	0	0	0	0		0		
Other	0	812,458	275	0	0	15		0		
Due From Other Funds	0	0	0	33,360	0	0		45,044		
Prepaid Items	0	0	101	0	0	0		0		
Program Loans Receivable--Long Term	0	0	0	0	0	0		0		
<b>Total Assets</b>	<b>68,877</b>	<b>2,445,432</b>	<b>100,470</b>	<b>86,228</b>	<b>304,027</b>	<b>1,370,152</b>		<b>45,044</b>		
<b>LIABILITIES AND FUND BALANCES</b>										
<b>LIABILITIES:</b>										
Accrued Salaries Payable	674	0	0	3,236	0	0		0		
Accounts Payable	8,145	8,762	283	833	0	9,259		10,423		
Due To Other Funds	523	320,193	0	565	0	14,400		9,000		
Funds Held For Others	0	0	0	0	0	0		0		
Unearned Revenue	0	0	0	0	0	0		0		
Advances from Other Funds	0	0	0	0	0	0		0		
<b>Total Liabilities</b>	<b>9,342</b>	<b>328,955</b>	<b>283</b>	<b>4,634</b>	<b>0</b>	<b>23,659</b>		<b>19,423</b>		
<b>DEFERRED INFLOW OF RESOURCES</b>										
Subsequent Years Property Taxes	0	0	0	0	0	0		0		
Total Deferred Inflow of Resources	0	0	0	0	0	0		0		
<b>FUND BALANCES (DEFICITS):</b>										
Restricted	59,535	2,116,477	100,187	81,594	304,027	1,346,493		25,621		
Committed	0	0	0	0	0	0		0		
Assigned	0	0	0	0	0	0		0		
Unassigned	0	0	0	0	0	0		0		
<b>Total Fund Balances (Deficits)</b>	<b>59,535</b>	<b>2,116,477</b>	<b>100,187</b>	<b>81,594</b>	<b>304,027</b>	<b>1,346,493</b>		<b>25,621</b>		
<b>Total Liabilities &amp; Fund Balances</b>	<b>68,877</b>	<b>2,445,432</b>	<b>100,470</b>	<b>86,228</b>	<b>304,027</b>	<b>1,370,152</b>		<b>45,044</b>		

COUNTY OF CHAMPAIGN, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
DECEMBER 31, 2015

-----Special Revenue Funds-----										
	County Historical Fund	Circuit Clerk Operations & Administration Fund	Circuit Clerk Electronic Citations Fund	Jail Commissary Fund	County Jail Medical Costs Fund	Court Document Storage Fund	Victim Advocacy Grant Fund			
<b>ASSETS</b>										
Cash	\$8,529	\$284,839	\$102,041	\$357,072	\$2,882	\$288,102	\$0			
Investments	0	0	0	0	0	0	0			
Receivables, Net of Uncollectible:										
Property Taxes	0	0	0	0	0	0	0			
Intergovernmental	0	0	0	0	0	0	0			
Program Loans--Current Portion	0	0	0	0	0	0	0			
Accrued Interest	0	0	0	0	0	0	0			
Other	0	0	0	4,585	0	0	0			
Due From Other Funds	0	0	0	0	0	3,728	37,088			
Prepaid Items	0	0	0	0	0	0	0			
Program Loans Receivable--Long Term	0	0	0	0	0	0	0			
<b>Total Assets</b>	<b>8,529</b>	<b>284,839</b>	<b>102,041</b>	<b>361,657</b>	<b>2,882</b>	<b>291,830</b>	<b>37,088</b>			
<b>LIABILITIES AND FUND BALANCES</b>										
<b>LIABILITIES:</b>										
Accrued Salaries Payable	0	1,906	0	0	0	2,900	1,907			
Accounts Payable	0	37,469	0	3,148	0	68,085	0			
Due To Other Funds	0	338	0	0	0	45	49,986			
Funds Held For Others	0	0	0	0	0	0	0			
Unearned Revenue	0	0	0	0	0	0	0			
Advances from Other Funds	0	0	0	0	0	0	0			
<b>Total Liabilities</b>	<b>0</b>	<b>39,713</b>	<b>0</b>	<b>3,148</b>	<b>0</b>	<b>71,030</b>	<b>51,893</b>			
<b>DEFERRED INFLOW OF RESOURCES</b>										
Subsequent Years Property Taxes	0	0	0	0	0	0	0			
<b>Total Deferred Inflow of Resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
<b>FUND BALANCES (DEFICITS):</b>										
Restricted	8,529	245,126	102,041	358,509	2,882	220,800	0			
Committed	0	0	0	0	0	0	0			
Assigned	0	0	0	0	0	0	0			
Unassigned	0	0	0	0	0	0	(14,805)			
<b>Total Fund Balances (Deficits)</b>	<b>8,529</b>	<b>245,126</b>	<b>102,041</b>	<b>358,509</b>	<b>2,882</b>	<b>220,800</b>	<b>(14,805)</b>			
<b>Total Liabilities &amp; Fund Balances</b>	<b>8,529</b>	<b>284,839</b>	<b>102,041</b>	<b>361,657</b>	<b>2,882</b>	<b>291,830</b>	<b>37,088</b>			

COUNTY OF CHAMPAIGN, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
DECEMBER 31, 2015

	-----Special Revenue Funds-----									
	Child Advocacy Center Fund	Specialty Courts Fund	County Public Health Fund	Access Initiative Grant Fund	Early Childhood Fund	County Highway Fund	County Bridge Fund			
<b>ASSETS</b>										
Cash	\$11,775	\$68,441	\$473,106	\$291,400	\$2,815,158	\$1,227,368	\$2,803,801			
Investments	0	0	0	0	0	0	0			
Receivables, Net of Uncollectible:										
Property Taxes	0	0	1,090,460	0	0	2,296,464	1,151,843			
Intergovernmental	11,943	0	29,056	0	596,774	2,000	0			
Program Loans--Current Portion	0	0	0	0	0	0	0			
Accrued Interest	0	0	0	0	0	0	0			
Other	0	0	7,230	0	9,797	7,018	0			
Due From Other Funds	0	56,188	33,165	0	0	155,842	35,019			
Prepaid Items	0	0	0	0	818	0	0			
Program Loans Receivable--Long Term	0	0	0	0	0	0	0			
<b>Total Assets</b>	<b>23,718</b>	<b>124,629</b>	<b>1,633,017</b>	<b>291,400</b>	<b>3,422,547</b>	<b>3,688,692</b>	<b>3,990,663</b>			
<b>LIABILITIES AND FUND BALANCES</b>										
<b>LIABILITIES:</b>										
Accrued Salaries Payable	3,827	1,466	0	0	125,100	37,856	0			
Accounts Payable	1,971	370	148,293	0	62,231	38,672	79,368			
Due To Other Funds	2,285	239	0	1,710	227,500	112,147	0			
Funds Held For Others	0	0	0	0	0	0	0			
Unearned Revenue	0	0	70,400	289,690	0	0	0			
Advances from Other Funds	0	0	0	0	0	0	0			
<b>Total Liabilities</b>	<b>8,083</b>	<b>2,075</b>	<b>218,693</b>	<b>291,400</b>	<b>414,831</b>	<b>188,675</b>	<b>79,368</b>			
<b>DEFERRED INFLOW OF RESOURCES</b>										
Subsequent Years Property Taxes	0	0	1,090,460	0	0	2,296,464	1,151,843			
<b>Total Deferred Inflow of Resources</b>	<b>0</b>	<b>0</b>	<b>1,090,460</b>	<b>0</b>	<b>0</b>	<b>2,296,464</b>	<b>1,151,843</b>			
<b>FUND BALANCES (DEFICITS):</b>										
Restricted	15,635	122,554	323,864	0	3,007,716	1,203,553	2,759,452			
Committed	0	0	0	0	0	0	0			
Assigned	0	0	0	0	0	0	0			
Unassigned	0	0	0	0	0	0	0			
<b>Total Fund Balances (Deficits)</b>	<b>15,635</b>	<b>122,554</b>	<b>323,864</b>	<b>0</b>	<b>3,007,716</b>	<b>1,203,553</b>	<b>2,759,452</b>			
<b>Total Liabilities &amp; Fund Balances</b>	<b>23,718</b>	<b>124,629</b>	<b>1,633,017</b>	<b>291,400</b>	<b>3,422,547</b>	<b>3,688,692</b>	<b>3,990,663</b>			

COUNTY OF CHAMPAIGN, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
DECEMBER 31, 2015

	-----Special Revenue Funds-----\						
	County Motor Fuel Tax Fund	Highway Federal Aid Matching Fund	Tort Immunity Fund	Social Security Fund	Workforce Development Fund	State's Atty Records Automation Fund	
<b>ASSETS</b>							
Cash	\$3,654,014	\$145,697	\$0	\$651,917	\$0	\$5,501	
Investments	0	0	0	0	0	0	
Receivables, Net of Uncollectible:							
Property Taxes	0	93,881	1,494,869	1,614,520	0	0	
Intergovernmental	192,382	0	37	954	101,923	0	
Program Loans--Current Portion	0	0	0	0	0	0	
Accrued Interest	0	0	0	0	0	0	
Other	0	0	0	0	0	0	
Due From Other Funds	0	2,836	46,879	129,229	0	4,942	
Prepaid Items	0	0	0	0	0	0	
Program Loans Receivable--Long Term	0	0	0	0	0	0	
<b>Total Assets</b>	<b>3,846,396</b>	<b>242,414</b>	<b>1,541,785</b>	<b>2,396,620</b>	<b>101,923</b>	<b>10,443</b>	
<b>LIABILITIES AND FUND BALANCES</b>							
<b>LIABILITIES:</b>							
Accrued Salaries Payable	4,899	0	0	0	14,244	0	
Accounts Payable	25,500	0	8,113	92,257	80,542	5,529	
Due To Other Funds	0	0	1,584,307	50	146,468	0	
Funds Held For Others	0	0	0	0	0	0	
Unearned Revenue	0	0	0	0	0	0	
Advances from Other Funds	0	0	0	0	0	0	
<b>Total Liabilities</b>	<b>30,399</b>	<b>0</b>	<b>1,592,420</b>	<b>92,307</b>	<b>241,254</b>	<b>5,529</b>	
<b>DEFERRED INFLOW OF RESOURCES</b>							
Subsequent Years Property Taxes	0	93,881	1,494,869	1,614,520	0	0	
<b>Total Deferred Inflow of Resources</b>	<b>0</b>	<b>93,881</b>	<b>1,494,869</b>	<b>1,614,520</b>	<b>0</b>	<b>0</b>	
<b>FUND BALANCES (DEFICITS):</b>							
Restricted	3,815,997	148,533	0	689,793	0	4,914	
Committed	0	0	0	0	0	0	
Assigned	0	0	45,383	0	0	0	
Unassigned	0	0	(1,590,887)	0	(139,331)	0	
<b>Total Fund Balances (Deficits)</b>	<b>3,815,997</b>	<b>148,533</b>	<b>(1,545,504)</b>	<b>689,793</b>	<b>(139,331)</b>	<b>4,914</b>	
<b>Total Liabilities &amp; Fund Balances</b>	<b>3,846,396</b>	<b>242,414</b>	<b>1,541,785</b>	<b>2,396,620</b>	<b>101,923</b>	<b>10,443</b>	

COUNTY OF CHAMPAIGN, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
DECEMBER 31, 2015

Exhibit A-1  
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	/-----Debt Service Funds-----\ Fund	2007 Highway Facility Bond Debt Service Fund	/-----Capital Projects Funds-----\ Replacement Fund	Capital Asset Construction Fund	Court Complex Construction Fund	Total Non-Major Governmental Funds
<b>ASSETS</b>						
Cash	\$383,713	\$758	\$213,763		\$423,621	\$26,106,897
Investments	0	0	0		0	\$100,262
Receivables, Net of Uncollectible:						
Property Taxes	1,427,027	0	0		0	15,658,935
Intergovernmental	0	0	0		0	936,152
Program Loans--Current Portion	0	0	0		0	258,103
Accrued Interest	0	0	0		0	5,667
Other	0	0	0		0	842,207
Due From Other Funds	43,310	0	841,386		0	1,847,294
Prepaid Items	0	0	0		0	919
Program Loans Receivable--Long Term	0	0	0		0	2,410,931
<b>Total Assets</b>	<u>1,854,050</u>	<u>758</u>	<u>1,055,149</u>		<u>423,621</u>	<u>48,167,367</u>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>LIABILITIES:</b>						
Accrued Salaries Payable	0	0	0		0	208,234
Accounts Payable	0	0	40,209		820	744,574
Due To Other Funds	0	0	0		0	2,581,366
Funds Held For Others	0	0	0		0	65,226
Unearned Revenue	0	0	0		0	360,090
Advances from Other Funds	0	0	0		0	12,500
<b>Total Liabilities</b>	<u>0</u>	<u>0</u>	<u>40,209</u>		<u>820</u>	<u>3,971,990</u>
<b>DEFERRED INFLOW OF RESOURCES</b>						
Subsequent Years Property Taxes	1,427,027	0	0		0	15,658,935
<b>Total Deferred Inflow of Resources</b>	<u>1,427,027</u>	<u>0</u>	<u>0</u>		<u>0</u>	<u>15,658,935</u>
<b>FUND BALANCES (DEFICITS):</b>						
Restricted	427,023	758	0		0	28,731,257
Committed	0	0	0		0	67,084
Assigned	0	0	1,014,940		422,801	1,483,124
Unassigned	0	0	0		0	(1,745,023)
<b>Total Fund Balances (Deficits)</b>	<u>427,023</u>	<u>758</u>	<u>1,014,940</u>		<u>422,801</u>	<u>28,536,442</u>
<b>Total Liabilities &amp; Fund Balances</b>	<u>1,854,050</u>	<u>758</u>	<u>1,055,149</u>		<u>423,621</u>	<u>48,167,367</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	Special Revenue Funds									
	Development Disability Fund	Illinois Municipal Retirement Fund	Regional Plan Comm Econ Dev Loan Fund	Regional Plan Comm USDA Revolv Loan Fund	Geographic Information System Fund	Working Cash Fund	County Clerk Surcharge Fund			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>REVENUES:</b>										
Property Tax	3,662,390	3,084,144	0	0	0	0	0	0	0	0
Public Safety Sales Tax	0	0	0	0	0	0	0	0	0	0
Intergovernmental Revenue	0	124,000	0	168,750	0	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0	0	0	0
Charges for Services	0	0	0	0	220,123	0	0	0	0	11,034
Interest on Program Loans	0	0	115,051	0	0	0	0	0	0	0
Investment Earnings	1,488	678	4,288	9,429	154	251	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0	0	0	0
<b>Total Revenues</b>	<b>3,663,878</b>	<b>3,208,822</b>	<b>119,339</b>	<b>178,179</b>	<b>220,277</b>	<b>251</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,034</b>
<b>EXPENDITURES:</b>										
Current: General Government	0	488,774	0	0	276,437	0	0	0	0	11,034
Justice & Public Safety	0	2,181,552	0	0	0	0	0	0	0	0
Health	3,349,760	0	0	0	0	0	0	0	0	0
Education	0	0	0	0	0	0	0	0	0	0
Social Services	0	0	0	0	0	0	0	0	0	0
Development	0	37,455	15,030	31,838	0	0	0	0	0	0
Highways & Bridges	0	18,559	0	0	0	0	0	0	0	0
Debt Service: Principal Retirement	0	0	0	0	0	0	0	0	0	0
Interest & Fiscal Charges	0	0	0	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>3,349,760</b>	<b>2,726,340</b>	<b>15,030</b>	<b>31,838</b>	<b>276,437</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,034</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>314,118</b>	<b>482,482</b>	<b>104,309</b>	<b>146,341</b>	<b>(56,160)</b>	<b>251</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING SOURCES (USES):</b>										
Sale of Refunding Bonds	0	0	0	0	0	0	0	0	0	0
Premium on Refunding Bonds	0	0	0	0	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0	0	0	0	0
Transfers In	0	0	0	0	0	0	0	0	0	0
Transfers Out	(100,000)	0	(137,919)	(1,267)	0	(251)	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>(100,000)</b>	<b>0</b>	<b>(137,919)</b>	<b>(1,267)</b>	<b>0</b>	<b>(251)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CHANGES IN FUND BALANCE</b>	<b>214,118</b>	<b>482,482</b>	<b>(33,610)</b>	<b>145,074</b>	<b>(56,160)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCE--Beginning of Year</b>	<b>1,582,515</b>	<b>857,940</b>	<b>5,996,679</b>	<b>434,057</b>	<b>238,666</b>	<b>377,714</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCE--End of Year</b>	<b>1,796,633</b>	<b>1,340,422</b>	<b>5,963,069</b>	<b>579,131</b>	<b>182,506</b>	<b>377,714</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

COUNTY OF CHAMPAIGN, ILLINOIS  
 NON-MAJOR GOVERNMENTAL FUNDS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	Recorder's Automation Fund	Tax Sale Automation Fund	Property Tax Interest Fee Fund	Election Assistance/ Accessibility Grant Fund	County Clerk's Automation Fund	Solid Waste Management Fund	Animal Control Fund
	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>REVENUES:</b>							
Property Tax	0	0	0	0	0	0	0
Public Safety Sales Tax	0	0	0	0	0	0	0
Intergovernmental Revenue	0	0	0	20,538	0	6,250	246,001
Fines & Forfeitures	0	0	0	0	0	0	9,500
Licenses & Permits	0	0	0	0	0	2,000	286,598
Charges for Services	196,295	24,740	58,740	0	18,460	0	44,379
Interest on Program Loans	0	0	0	0	0	0	0
Investment Earnings	414	32	415	11	44	46	72
Miscellaneous	1,887	0	0	0	8,141	0	10,545
<b>Total Revenues</b>	<b>198,596</b>	<b>24,772</b>	<b>59,155</b>	<b>20,549</b>	<b>26,645</b>	<b>8,296</b>	<b>597,095</b>
<b>EXPENDITURES:</b>							
Current: General Government	252,981	23,337	0	0	13,254	8,795	0
Justice & Public Safety	0	0	0	0	0	0	530,155
Health	0	0	0	0	0	0	0
Education	0	0	0	0	0	0	0
Social Services	0	0	0	0	0	0	0
Development	0	0	0	0	0	0	0
Highways & Bridges	0	0	0	0	0	0	0
Debt Service: Principal Retirement	0	0	0	0	0	0	0
Interest & Fiscal Charges	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>252,981</b>	<b>23,337</b>	<b>0</b>	<b>0</b>	<b>13,254</b>	<b>8,795</b>	<b>530,155</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(54,385)</b>	<b>1,435</b>	<b>59,155</b>	<b>20,549</b>	<b>13,391</b>	<b>(499)</b>	<b>66,940</b>
<b>OTHER FINANCING SOURCES (USES):</b>							
Sale of Refunding Bonds	0	0	0	0	0	0	0
Premium on Refunding Bonds	0	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0	0
Transfers In	0	0	0	0	38,469	0	0
Transfers Out	0	0	(59,705)	(20,538)	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>(59,705)</b>	<b>(20,538)</b>	<b>38,469</b>	<b>0</b>	<b>0</b>
<b>CHANGES IN FUND BALANCE</b>	<b>(54,385)</b>	<b>1,435</b>	<b>(550)</b>	<b>11</b>	<b>51,860</b>	<b>(499)</b>	<b>66,940</b>
<b>FUND BALANCE--Beginning of Year</b>	<b>673,370</b>	<b>48,142</b>	<b>100,818</b>	<b>5,186</b>	<b>61,697</b>	<b>67,583</b>	<b>45,645</b>
<b>FUND BALANCE--End of Year</b>	<b>618,985</b>	<b>49,577</b>	<b>100,268</b>	<b>5,197</b>	<b>113,557</b>	<b>67,084</b>	<b>112,585</b>

----- Special Revenue Funds -----

COUNTY OF CHAMPAIGN, ILLINOIS  
 NON-MAJOR GOVERNMENTAL FUNDS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	Special Revenue Funds									
	Law Library Fund	Public Safety Sales Tax Fund	Sheriff Drug Forfeitures Fund	Court's Automation Fund	Child Support Services Fund	Probation Services Fund	Attorney Drug Forfeitures Fund	State's Drug Forfeitures Fund		
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
<b>REVENUES:</b>										
Property Tax	0	4,696,902	0	0	0	0	0	0		
Public Safety Sales Tax	0	0	0	0	0	0	0	0		
Intergovernmental Revenue	0	0	0	0	0	0	0	0		
Fines & Forfeitures	0	0	23,948	0	0	0	0	38,360		
Licenses & Permits	0	0	0	0	0	0	0	0		
Charges for Services	88,883	0	0	272,845	13,104	554,033	0	0		
Interest on Program Loans	0	0	0	0	0	0	0	0		
Investment Earnings	42	4,457	61	7	209	804	0	33		
Miscellaneous	0	198	1	0	0	3,542	0	0		
<b>Total Revenues</b>	<b>88,925</b>	<b>4,701,557</b>	<b>24,010</b>	<b>272,852</b>	<b>13,313</b>	<b>558,379</b>	<b>0</b>	<b>38,393</b>		
<b>EXPENDITURES:</b>										
Current: General Government	0	0	0	0	0	0	0	0		
Justice & Public Safety	89,116	364,445	10,775	280,191	1,252	264,269	35,354	0		
Health	0	0	0	0	0	0	0	0		
Education	0	0	0	0	0	0	0	0		
Social Services	0	0	0	0	0	0	0	0		
Development	0	0	0	0	0	0	0	0		
Highways & Bridges	0	0	0	0	0	0	0	0		
Debt Service: Principal Retirement	0	1,490,492	0	0	0	0	0	0		
Interest & Fiscal Charges	0	2,050,960	0	0	0	0	0	0		
<b>Total Expenditures</b>	<b>89,116</b>	<b>3,905,897</b>	<b>10,775</b>	<b>280,191</b>	<b>1,252</b>	<b>264,269</b>	<b>35,354</b>	<b>0</b>		
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(191)</b>	<b>795,660</b>	<b>13,235</b>	<b>(7,339)</b>	<b>12,061</b>	<b>294,110</b>	<b>3,039</b>	<b>(9,000)</b>		
<b>OTHER FINANCING SOURCES (USES):</b>										
Sale of Refunding Bonds	0	0	0	0	0	0	0	0		
Premium on Refunding Bonds	0	0	0	0	0	0	0	0		
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0	0	0		
Transfers In	0	0	0	75,602	0	(24,400)	0	0		
Transfers Out	0	(761,778)	0	0	(20,401)	(24,400)	0	(9,000)		
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>(761,778)</b>	<b>0</b>	<b>75,602</b>	<b>(20,401)</b>	<b>(24,400)</b>	<b>0</b>	<b>(9,000)</b>		
<b>CHANGES IN FUND BALANCE</b>	<b>(191)</b>	<b>33,882</b>	<b>13,235</b>	<b>68,263</b>	<b>(8,340)</b>	<b>269,710</b>	<b>(5,961)</b>	<b>(5,961)</b>		
<b>FUND BALANCE--Beginning of Year</b>	<b>59,726</b>	<b>2,082,595</b>	<b>86,952</b>	<b>13,331</b>	<b>312,367</b>	<b>1,076,783</b>	<b>31,582</b>	<b>31,582</b>		
<b>FUND BALANCE--End of Year</b>	<b>59,535</b>	<b>2,116,477</b>	<b>100,187</b>	<b>81,594</b>	<b>304,027</b>	<b>1,346,493</b>	<b>25,621</b>	<b>25,621</b>		

COUNTY OF CHAMPAIGN, ILLINOIS  
 NON-MAJOR GOVERNMENTAL FUNDS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

----- Special Revenue Funds -----												
	County Historical Fund	Circuit Clerk Operations & Administration Fund	Circuit Clerk Electronic Citations Fund	Jail Commissary Fund	County Jail Medical Costs Fund	Court Document Storage Fund	Victim Advocacy Grant Fund					
	\$0	\$0	\$0	\$0	\$0	\$0	\$0					\$0
REVENUES:												
Property Tax	0	0	0	0	0	0	0					0
Public Safety Sales Tax	0	0	0	0	0	0	0					0
Intergovernmental Revenue	0	0	0	0	0	0	34,525					0
Fines & Forfeitures	0	0	0	0	0	0	0					0
Licenses & Permits	0	0	0	0	0	0	0					0
Charges for Services	0	217,914	24,292	0	26,572	247,419	0					0
Interest on Program Loans	0	0	0	0	0	0	0					0
Investment Earnings	6	173	52	1,079	10	159	0					0
Miscellaneous	0	0	0	61,119	0	0	0					0
<b>Total Revenues</b>	<b>6</b>	<b>218,087</b>	<b>24,344</b>	<b>62,198</b>	<b>26,582</b>	<b>247,578</b>	<b>34,525</b>					
EXPENDITURES:												
Current: General Government	0	0	0	0	0	0	0					0
Justice & Public Safety	0	142,539	0	36,878	0	227,383	55,280					0
Health	0	0	0	0	0	0	0					0
Education	0	0	0	0	0	0	0					0
Social Services	0	0	0	0	0	0	0					0
Development	0	0	0	0	0	0	0					0
Highways & Bridges	0	0	0	0	0	0	0					0
Debt Service: Principal Retirement	0	0	0	0	0	0	0					0
Interest & Fiscal Charges	0	0	0	0	0	0	0					0
<b>Total Expenditures</b>	<b>0</b>	<b>142,539</b>	<b>0</b>	<b>36,878</b>	<b>0</b>	<b>227,383</b>	<b>55,280</b>					
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>6</b>	<b>75,548</b>	<b>24,344</b>	<b>25,320</b>	<b>26,582</b>	<b>20,195</b>	<b>(20,755)</b>					
OTHER FINANCING SOURCES (USES):												
Sale of Refunding Bonds	0	0	0	0	0	0	0					0
Premium on Refunding Bonds	0	0	0	0	0	0	0					0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0	0					0
Transfers In	0	0	0	0	0	0	19,500					0
Transfers Out	0	(24,001)	0	0	(26,800)	(16,800)	0					0
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>(24,001)</b>	<b>0</b>	<b>0</b>	<b>(26,800)</b>	<b>(16,800)</b>	<b>19,500</b>					
<b>CHANGES IN FUND BALANCE</b>	<b>6</b>	<b>51,547</b>	<b>24,344</b>	<b>25,320</b>	<b>(218)</b>	<b>3,395</b>	<b>(1,255)</b>					
<b>FUND BALANCE--Beginning of Year</b>	<b>8,523</b>	<b>193,579</b>	<b>77,697</b>	<b>333,189</b>	<b>3,100</b>	<b>217,405</b>	<b>(13,550)</b>					
<b>FUND BALANCE--End of Year</b>	<b>8,529</b>	<b>245,126</b>	<b>102,041</b>	<b>358,509</b>	<b>2,882</b>	<b>220,800</b>	<b>(14,805)</b>					

COUNTY OF CHAMPAIGN, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	Child Advocacy Center Fund	Specialty Courts Fund	County Public Health Fund	Access Initiative Grant Fund	Childhood Fund	County Highway Fund	County Bridge Fund
----- Special Revenue Funds -----							
<b>REVENUES:</b>							
Property Tax	\$0	\$0	\$1,100,073	\$0	\$0	\$2,310,381	\$1,159,886
Public Safety Sales Tax	0	0	0	0	0	0	0
Intergovernmental Revenue	151,527	0	223,558	273,548	7,118,387	12,260	0
Fines & Forfeitures	0	0	1,400	0	0	0	0
Licenses & Permits	0	0	140,142	0	0	0	0
Charges for Services	0	21,606	0	0	110,979	487,125	1,000
Interest on Program Loans	0	0	0	0	0	0	0
Investment Earnings	40	65	299	188	3,500	3,351	8,645
Miscellaneous	16,633	100	3,046	50	25,727	38,058	18,880
<b>Total Revenues</b>	<b>168,200</b>	<b>21,771</b>	<b>1,468,518</b>	<b>273,786</b>	<b>7,258,593</b>	<b>2,851,175</b>	<b>1,188,411</b>
<b>EXPENDITURES:</b>							
Current: General Government	0	0	0	0	0	0	0
Justice & Public Safety	233,009	69,812	0	0	0	0	0
Health	0	0	1,400,789	708,169	0	0	0
Education	0	0	0	0	6,890,208	0	0
Social Services	0	0	0	0	0	0	0
Development	0	0	0	0	0	0	0
Highways & Bridges	0	0	0	0	0	0	0
Debt Service: Principal Retirement	0	0	0	0	0	2,397,615	586,908
Interest & Fiscal Charges	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>233,009</b>	<b>69,812</b>	<b>1,400,789</b>	<b>708,169</b>	<b>6,890,208</b>	<b>2,397,615</b>	<b>586,908</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(64,809)</b>	<b>(48,041)</b>	<b>67,729</b>	<b>(434,383)</b>	<b>368,385</b>	<b>453,560</b>	<b>601,503</b>
<b>OTHER FINANCING SOURCES (USES):</b>							
Sale of Refunding Bonds	0	0	0	0	0	0	0
Premium on Refunding Bonds	0	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0	0
Transfers In	0	56,188	0	0	0	79,755	0
Transfers Out	0	0	0	0	0	(106,486)	0
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>56,188</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(26,731)</b>	<b>0</b>
<b>CHANGES IN FUND BALANCE</b>	<b>(64,809)</b>	<b>8,147</b>	<b>67,729</b>	<b>(434,383)</b>	<b>368,385</b>	<b>426,829</b>	<b>601,503</b>
<b>FUND BALANCE--Beginning of Year</b>	<b>80,444</b>	<b>114,407</b>	<b>256,135</b>	<b>434,383</b>	<b>2,639,331</b>	<b>776,724</b>	<b>2,157,949</b>
<b>FUND BALANCE--End of Year</b>	<b>15,635</b>	<b>122,554</b>	<b>323,864</b>	<b>0</b>	<b>3,007,716</b>	<b>1,203,553</b>	<b>2,759,452</b>

COUNTY OF CHAMPAIGN, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

Exhibit A-2  
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	----- Special Revenue Funds -----						
	County Motor Fuel Tax Fund	Highway Federal Aid Matching Fund	Tort Immunity Fund	Social Security Fund	Workforce Development Fund	State's Atty Records Automation Fund	
<b>REVENUES:</b>							
Property Tax	\$0	\$94,293	\$1,502,512	\$1,704,246	\$0	\$0	
Public Safety Sales Tax	0	0	0	0	0	0	
Intergovernmental Revenue	2,454,354	0	0	0	1,857,408	0	
Fines & Forfeitures	0	0	0	0	0	0	
Licenses & Permits	0	0	0	0	0	0	
Charges for Services	2,766	0	0	0	0	8,860	
Interest on Program Loans	0	0	0	0	0	0	
Investment Earnings	13,714	1,592	0	329	0	0	
Miscellaneous	16,242	0	0	0	636	0	
<b>Total Revenues</b>	<b>2,487,076</b>	<b>95,885</b>	<b>1,502,512</b>	<b>1,704,575</b>	<b>1,858,044</b>	<b>8,866</b>	
<b>EXPENDITURES:</b>							
Current: General Government	0	0	181,306	281,924	0	0	
Justice & Public Safety	0	0	1,144,197	1,271,288	0	11,148	
Health	0	0	0	0	0	0	
Education	0	0	0	0	0	0	
Social Services	0	0	0	0	0	0	
Development	0	0	4,595	21,827	1,850,481	0	
Highways & Bridges	2,212,755	400,000	0	10,815	0	0	
Debt Service: Principal Retirement	0	0	0	0	0	0	
Interest & Fiscal Charges	0	0	0	0	0	0	
<b>Total Expenditures</b>	<b>2,212,755</b>	<b>400,000</b>	<b>1,330,098</b>	<b>1,585,854</b>	<b>1,850,481</b>	<b>11,148</b>	
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>274,321</b>	<b>(304,115)</b>	<b>172,414</b>	<b>118,721</b>	<b>7,563</b>	<b>(2,282)</b>	
<b>OTHER FINANCING SOURCES (USES):</b>							
Sale of Refunding Bonds	0	0	0	0	0	0	
Premium on Refunding Bonds	0	0	0	0	0	0	
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0	
Transfers In	0	0	0	0	0	0	
Transfers Out	0	0	0	0	0	0	
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CHANGES IN FUND BALANCE</b>	<b>274,321</b>	<b>(304,115)</b>	<b>172,414</b>	<b>118,721</b>	<b>7,563</b>	<b>(2,282)</b>	
<b>FUND BALANCE --Beginning of Year</b>	<b>3,541,676</b>	<b>452,648</b>	<b>(1,717,918)</b>	<b>571,072</b>	<b>(146,894)</b>	<b>7,196</b>	
<b>FUND BALANCE --End of Year</b>	<b>3,815,997</b>	<b>148,533</b>	<b>(1,545,504)</b>	<b>689,793</b>	<b>(139,331)</b>	<b>4,914</b>	

COUNTY OF CHAMPAIGN, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	/----- Debt Service Funds -----\ 2003 Nursing Home Debt Service Fund	/----- Capital Projects Funds -----\ 2007 Highway Facility Debt Service Fund	Replacement Asset Fund	Court Complex Construction Fund	Total Non-Major Governmental Funds
<b>REVENUES:</b>					
Property Tax	\$1,477,625	\$0	\$0	\$0	16,095,550
Public Safety Sales Tax	0	0	0	0	4,696,902
Intergovernmental Revenue	0	0	120,116	0	12,811,222
Fines & Forfeitures	0	0	0	0	73,208
Licenses & Permits	0	0	0	0	428,740
Charges for Services	0	0	0	0	2,651,169
Interest on Program Loans	0	0	0	0	115,051
Investment Earnings	616	53	384	202	57,398
Miscellaneous	0	0	0	16,308	221,113
<b>Total Revenues</b>	<b>1,478,241</b>	<b>53</b>	<b>120,500</b>	<b>16,510</b>	<b>37,150,353</b>
<b>EXPENDITURES:</b>					
Current: General Government	0	0	767,700	0	2,305,542
Justice & Public Safety	0	0	93,191	189,503	7,231,337
Health	0	0	0	0	5,458,718
Education	0	0	0	0	6,890,208
Social Services	0	0	0	0	0
Development	0	0	1,722	0	1,962,948
Highways & Bridges	0	0	0	0	5,626,652
Debt Service: Principal Retirement	1,030,000	185,000	0	0	2,705,492
Interest & Fiscal Charges	405,562	16,150	0	0	2,472,672
<b>Total Expenditures</b>	<b>1,435,562</b>	<b>201,150</b>	<b>862,613</b>	<b>189,503</b>	<b>34,653,569</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>42,679</b>	<b>(201,097)</b>	<b>(742,113)</b>	<b>(172,993)</b>	<b>2,496,784</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Sale of Refunding Bonds	0	0	0	0	0
Premium on Refunding Bonds	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0
Transfers In	0	201,150	851,385	0	1,322,049
Transfers Out	0	0	0	0	(1,309,346)
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>201,150</b>	<b>851,385</b>	<b>0</b>	<b>12,703</b>
<b>CHANGES IN FUND BALANCE</b>	<b>42,679</b>	<b>53</b>	<b>109,272</b>	<b>(172,993)</b>	<b>2,509,487</b>
<b>FUND BALANCE --Beginning of Year</b>	<b>384,344</b>	<b>705</b>	<b>905,668</b>	<b>595,794</b>	<b>26,026,955</b>
<b>FUND BALANCE --End of Year</b>	<b>427,023</b>	<b>758</b>	<b>1,014,940</b>	<b>422,801</b>	<b>28,536,442</b>

COUNTY OF CHAMPAIGN, ILLINOIS  
ALL INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF NET POSITION  
DECEMBER 31, 2015

	Self-Funded Insurance Fund	Employee Health Insurance Fund	Total Internal Service Funds
<u>ASSETS</u>			
CURRENT ASSETS:			
Cash	\$1,705,740	\$70,763	\$1,776,503
Investments	0	0	0
Receivables, Net of Uncollectible Amounts:			
Intergovernmental	184	0	184
Accrued Interest	0	0	0
Other	750	269	1,019
Due From Other Funds	1,924,731	0	1,924,731
Prepaid Expenses	702,559	0	702,559
	<u>4,333,964</u>	<u>71,032</u>	<u>4,404,996</u>
Total Assets			
<u>LIABILITIES</u>			
CURRENT LIABILITIES:			
Accounts Payable	11,516	29,807	41,323
Due to Other Funds	38	32	70
Funds Held for Others	0	0	0
Unearned Revenue	0	85,331	85,331
Estimated Claims Payable	1,144,755	0	1,144,755
NONCURRENT LIABILITIES:			
Estimated Claims Payable	2,435,568	0	2,435,568
	<u>3,591,877</u>	<u>115,170</u>	<u>3,707,047</u>
Total Liabilities			
<u>NET POSITION</u>			
Unrestricted	742,087	(44,138)	697,949
Total Net Position	<u>742,087</u>	<u>(44,138)</u>	<u>697,949</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
 ALL INTERNAL SERVICE FUNDS  
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	Self-Funded Insurance Fund	Employee Health Insurance Fund	Total Internal Service Funds
OPERATING REVENUES:			
Charges for Services	\$1,722,295	\$5,948,774	\$7,671,069
Miscellaneous	25,219	350	25,569
Total Operating Revenues	<u>1,747,514</u>	<u>5,949,124</u>	<u>7,696,638</u>
OPERATING EXPENSES:			
Salaries	12,130	29,197	41,327
Fringe Benefits	1,610,600	5,943,101	7,553,701
Commodities	41	0	41
Services	1,761,230	959	1,762,189
Total Operating Expenses	<u>3,384,001</u>	<u>5,973,257</u>	<u>9,357,258</u>
OPERATING INCOME (LOSS)	<u>(1,636,487)</u>	<u>(24,133)</u>	<u>(1,660,620)</u>
NON-OPERATING REVENUES (EXPENSES):			
Investment Earnings	2,281	87	2,368
Net Non-Operating Revenues (Expenses)	<u>2,281</u>	<u>87</u>	<u>2,368</u>
INCOME (LOSS) BEFORE TRANSFERS	(1,634,206)	(24,046)	(1,658,252)
Transfers In	0	0	0
Transfers Out	0	0	0
CHANGE IN NET POSITION	(1,634,206)	(24,046)	(1,658,252)
NET POSITION--Beginning of Year	<u>2,376,293</u>	<u>(20,092)</u>	<u>2,356,201</u>
NET POSITION--End of Year	<u><u>742,087</u></u>	<u><u>(44,138)</u></u>	<u><u>697,949</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS  
ALL INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF CASH FLOWS  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	Self-Funded Insurance Fund	Employee Health Insurance Fund	Total Internal Service Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Cash Receipts from Other Funds and Employees for Services	\$1,849,462	\$5,960,463	\$7,809,925
Cash Receipts for Claims Reimbursements	25,190	0	25,190
Cash Payments to Employees for Services	(12,130)	(29,197)	(41,327)
Cash Payments to Suppliers for Goods and Services	(1,246,248)	(6,447,203)	(7,693,451)
Cash Payments for Claims	(502,221)	0	(502,221)
Net Cash Provided (Used) By Operating Activities	<u>114,053</u>	<u>(515,937)</u>	<u>(401,884)</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>			
Transfers/Loans Received From Other Funds	0	0	0
Transfers/Loans Paid To Other Funds	0	0	0
Net Cash Provided (Used) By Non-Capital Financing Activities	<u>0</u>	<u>0</u>	<u>0</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>			
Capital Contributions Received	0	0	0
Net Cash Provided (Used) By Capital and Related Financing Activities	<u>0</u>	<u>0</u>	<u>0</u>
<b>CASH FLOWS FROM INVESTMENT ACTIVITIES:</b>			
Interest Received on Investments and Bank Deposits	2,281	87	2,368
Net Cash Provided (Used) By Investment Activities	<u>2,281</u>	<u>87</u>	<u>2,368</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>116,334</b>	<b>(515,850)</b>	<b>(399,516)</b>
Cash and Cash Equivalents at Beginning of Year	<u>1,589,406</u>	<u>586,613</u>	<u>2,176,019</u>
Cash and Cash Equivalents at End of Year	<u><u>1,705,740</u></u>	<u><u>70,763</u></u>	<u><u>1,776,503</u></u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>			
Operating Income (Loss)	(\$1,636,487)	(\$24,133)	(\$1,660,620)
Adjust For Non-Cash Revenue/Expense:			
Increase (Decrease) in Estimated Claims Payable	1,651,222	0	1,651,222
Adjust For Non-Revenue/Expense Cash Flows:			
Decrease (Increase) in Receivables	(61)	718	657
Decrease (Increase) in Due From Other Funds	127,199	10,621	137,820
Increase (Decrease) in Prepaid Items	14,118	0	14,118
Increase (Decrease) in Payables	(35,921)	(454,538)	(490,459)
Increase (Decrease) in Due To Other Funds	(6,017)	(29,912)	(35,929)
Increase (Decrease) in Deferred Revenues	0	(17,029)	(17,029)
Increase (Decrease) in Unremitted Payroll Withholdings	0	(1,664)	(1,664)
Net Cash Provided (Used) By Operating Activities	<u><u>114,053</u></u>	<u><u>(515,937)</u></u>	<u><u>(401,884)</u></u>

Non-cash Investing, Capital and Financing Activities:

The Self-Funded Insurance Fund and the Employee Health Insurance Fund had no non-cash transactions.

COUNTY OF CHAMPAIGN, ILLINOIS  
 ALL PRIVATE PURPOSE TRUST FUNDS  
 COMBINING STATEMENT OF FIDUCIARY NET POSITION  
 DECEMBER 31, 2015

	Township Motor Fuel Tax Fund	Township Bridge Fund	Total Private Purpose Trust Funds
<u>ASSETS</u>			
Cash	\$883,743	\$457,474	\$1,341,217
Investments	0	0	0
Receivables:			
Intergovernmental	176,476	103,410	279,886
Accrued Interest	0	0	0
Other	0	0	0
Due From Other Funds	0	0	0
Total Assets	<u>1,060,219</u>	<u>560,884</u>	<u>1,621,103</u>
<u>LIABILITIES</u>			
Accounts Payable	6,771	20,446	27,217
Due to Other Funds	0	0	0
Funds Held For Others	0	0	0
Total Liabilities	<u>6,771</u>	<u>20,446</u>	<u>27,217</u>
<u>NET POSITION</u>			
Held in Trust for Other Governments	<u>1,053,448</u>	<u>540,438</u>	<u>1,593,886</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
 ALL PRIVATE PURPOSE TRUST FUNDS  
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	Township Motor Fuel Tax Fund	Township Bridge Fund	Total Private Purpose Trust Funds
ADDITIONS:			
Intergovernmental Revenue	\$2,056,812	\$774,891	\$2,831,703
Investment Earnings	4,793	948	5,741
Miscellaneous	0	0	0
Total Additions	<u>2,061,605</u>	<u>775,839</u>	<u>2,837,444</u>
DEDUCTIONS:			
Township Road & Bridge Maintenance:			
Salaries	0	0	0
Fringe Benefits	0	0	0
Commodities	0	0	0
Services	2,707,486	0	2,707,486
Capital Outlay	0	476,842	476,842
Total Deductions	<u>2,707,486</u>	<u>476,842</u>	<u>3,184,328</u>
CHANGE IN NET POSITION	(645,881)	298,997	(346,884)
NET POSITION--Beginning Of Year	<u>1,699,329</u>	<u>241,441</u>	<u>1,940,770</u>
NET POSITION--End Of Year	<u><u>1,053,448</u></u>	<u><u>540,438</u></u>	<u><u>1,593,886</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS  
 ALL AGENCY FUNDS  
 COMBINING STATEMENT OF FIDUCIARY NET POSITION  
 DECEMBER 31, 2015

	Garnishments Fund	Estate Fund	Property Condemnations Fund	Sheriff Foreclosure Fund	County Collector Fund
<u>ASSETS</u>					
Cash	\$0	\$30,761	\$60,470	\$268,040	\$981,935
Investments	0	0	0	0	0
Receivables:					
Other	0	0	0	0	0
Intergovernmental	0	0	0	0	7,404
Total Assets	0	30,761	60,470	268,040	989,339
<u>LIABILITIES</u>					
Funds Held For Others	0	30,761	60,470	268,040	989,339
Total Liabilities	0	30,761	60,470	268,040	989,339
<u>NET POSITION</u>					
Held in Trust for Other Governments	0	0	0	0	0

COUNTY OF CHAMPAIGN, ILLINOIS  
 ALL AGENCY FUNDS  
 COMBINING STATEMENT OF FIDUCIARY NET POSITION  
 DECEMBER 31, 2015

	Circuit Clerk Fund	County Clerk Fund	Court Services Fund	Total Agency Funds
<u>ASSETS</u>				
Cash	\$598,923	\$504,425	\$17,551	\$2,462,105
Investments	1,020,276	255,001	0	1,275,277
Receivables:				
Other	0	0	0	0
Intergovernmental	0	0	0	7,404
Total Assets	1,619,199	759,426	17,551	3,744,786
<u>LIABILITIES</u>				
Funds Held For Others	1,619,199	759,426	17,551	3,744,786
Total Liabilities	1,619,199	759,426	17,551	3,744,786
<u>NET POSITION</u>				
Held in Trust for Other Governments	0	0	0	0

COUNTY OF CHAMPAIGN, ILLINOIS  
ALL AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	<u>Balance 12/31/14</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 12/31/15</u>
<b><u>GARNISHMENTS FUND</u></b>				
ASSETS:				
Cash	\$161	\$210,163	\$210,324	\$0
Total Assets	<u>161</u>	<u>210,163</u>	<u>210,324</u>	<u>0</u>
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	161	210,163	210,324	0
Total Liabilities	<u>161</u>	<u>210,163</u>	<u>210,324</u>	<u>0</u>
<b><u>ESTATE FUND</u></b>				
ASSETS:				
Cash	\$30,761	\$0	\$0	\$30,761
Investments	0	0	0	0
Total Assets	<u>30,761</u>	<u>0</u>	<u>0</u>	<u>30,761</u>
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	30,761	0	0	30,761
Total Liabilities	<u>30,761</u>	<u>0</u>	<u>0</u>	<u>30,761</u>
<b><u>PROPERTY CONDEMNATIONS FUND</u></b>				
ASSETS:				
Cash	\$60,470	\$0	\$0	\$60,470
Investments	0	0	0	0
Total Assets	<u>60,470</u>	<u>0</u>	<u>0</u>	<u>60,470</u>
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	60,470	0	0	60,470
Total Liabilities	<u>60,470</u>	<u>0</u>	<u>0</u>	<u>60,470</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
ALL AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	Balance 12/31/14	Additions	Deductions	Balance 12/31/15
<b><u>SHERIFF FORECLOSURE FUND</u></b>				
ASSETS:				
Cash	\$90,725	\$1,661,552	\$1,484,237	\$268,040
Investments	0	0	0	0
Other Receivable	0	0	0	0
Total Assets	<u>90,725</u>	<u>1,661,552</u>	<u>1,484,237</u>	<u>268,040</u>
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	90,725	1,661,552	1,484,237	268,040
Total Liabilities	<u>90,725</u>	<u>1,661,552</u>	<u>1,484,237</u>	<u>268,040</u>
<b><u>COUNTY COLLECTOR FUND</u></b>				
ASSETS:				
Cash	\$767,541	\$390,672,803	\$390,458,409	\$981,935
Investments	0	0	0	0
Intergovernmental Receivable	61,981	180,877	235,454	7,404
Total Assets	<u>829,522</u>	<u>390,853,680</u>	<u>390,693,863</u>	<u>989,339</u>
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	829,522	324,569,690	324,409,873	989,339
Total Liabilities	<u>829,522</u>	<u>324,569,690</u>	<u>324,409,873</u>	<u>989,339</u>
<b><u>CIRCUIT CLERK FUND</u></b>				
ASSETS:				
Cash	\$335,637	\$11,066,643	\$10,803,357	\$598,923
Investments	875,144	790,276	645,144	1,020,276
Intergovernmental Receivable	5	5	10	0
Total Assets	<u>1,210,786</u>	<u>11,856,924</u>	<u>11,448,511</u>	<u>1,619,199</u>
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	1,210,786	10,411,487	10,003,074	1,619,199
Total Liabilities	<u>1,210,786</u>	<u>10,411,487</u>	<u>10,003,074</u>	<u>1,619,199</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
ALL AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	<u>Balance</u> <u>12/31/14</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>12/31/15</u>
<b><u>COUNTY CLERK FUND</u></b>				
ASSETS:				
Cash	\$342,222	\$4,473,805	\$4,311,602	\$504,425
Investments	104,774	300,227	150,000	255,001
Total Assets	<u>446,996</u>	<u>4,774,032</u>	<u>4,461,602</u>	<u>759,426</u>
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	446,996	3,593,501	3,281,071	759,426
Total Liabilities	<u>446,996</u>	<u>3,593,501</u>	<u>3,281,071</u>	<u>759,426</u>
<b><u>COURT SERVICES FUND</u></b>				
ASSETS:				
Cash	\$16,271	\$2,881	\$1,601	\$17,551
Total Assets	<u>16,271</u>	<u>2,881</u>	<u>1,601</u>	<u>17,551</u>
LIABILITIES:				
Funds Held For Others	\$16,271	\$2,881	\$1,601	\$17,551
Total Liabilities	<u>16,271</u>	<u>2,881</u>	<u>1,601</u>	<u>17,551</u>
<b><u>TOTAL ALL AGENCY FUNDS</u></b>				
ASSETS:				
Cash	\$1,643,788	\$408,087,847	\$407,269,530	\$2,462,105
Investments	979,918	1,090,503	795,144	1,275,277
Intergovernmental Receivable	61,986	180,882	235,464	7,404
Other Receivable	0	0	0	0
Due From Other Funds	0	0	0	0
Total Assets	<u>2,685,692</u>	<u>409,359,232</u>	<u>408,300,138</u>	<u>3,744,786</u>
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	2,685,692	340,449,274	339,390,180	3,744,786
Total Liabilities	<u>2,685,692</u>	<u>340,449,274</u>	<u>339,390,180</u>	<u>3,744,786</u>

INDIVIDUAL FUND  
STATEMENTS AND SCHEDULES



COUNTY OF CHAMPAIGN, ILLINOIS  
GENERAL CORPORATE FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2015 and 2014

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Cash	\$4,988,497	\$3,632,321
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	10,118,869	9,577,462
Intergovernmental	2,764,095	1,980,447
Accrued Interest	0	0
Other	292,169	170,393
Due From Other Funds	495,874	501,058
Inventories	0	0
Prepaid Items	5,503	4,942
Resident Trust Accounts	<u>7,337</u>	<u>6,917</u>
Total Assets	<u><u>18,672,344</u></u>	<u><u>15,873,540</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	732,117	642,748
Accounts Payable	583,828	426,604
Due To Other Funds	1,648,814	952,621
Due to Other Governments	120,729	0
Funds Held For Others	21,450	43,378
Unearned Revenue	<u>10,337,345</u>	<u>9,684,553</u>
Total Liabilities	<u>13,444,283</u>	<u>11,749,904</u>
 FUND BALANCE:		
Restricted For Debt Service	227,265	100,701
Assigned	307,427	0
Unassigned	<u>4,693,369</u>	<u>4,022,935</u>
Total Fund Balance	<u>5,228,061</u>	<u>4,123,636</u>
Total Liabilities and Fund Balance	<u><u>18,672,344</u></u>	<u><u>15,873,540</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS  
 GENERAL CORPORATE FUND--ALL DEPARTMENTS  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 ACTUAL AND BUDGET (NON-GAAP BASIS)  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	2015				2014
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Property Tax	\$10,566,380	\$10,258,953	\$10,334,093	\$10,334,093	\$9,560,788
Hotel / Motel Tax	29,753	29,753	28,500	28,500	33,742
County Auto Rental Tax	32,690	32,690	32,000	32,000	34,849
Intergovernmental Revenue	16,366,185	16,486,914	16,484,467	16,120,538	15,855,778
Fines & Forfeitures	953,946	953,946	1,037,075	1,037,075	1,102,460
Licenses & Permits	1,548,926	1,548,926	1,737,460	1,287,460	1,476,050
Charges for Services	4,226,739	4,094,114	4,358,156	4,358,156	4,284,085
Rents and Royalties	1,051,147	1,162,532	1,020,078	1,020,078	1,127,106
Investment Earnings	6,252	6,252	9,150	9,150	8,023
Miscellaneous	262,114	262,114	223,231	134,552	366,268
<b>Total Revenues</b>	<b>35,044,132</b>	<b>34,836,194</b>	<b>35,264,210</b>	<b>34,361,602</b>	<b>33,849,149</b>
<b>EXPENDITURES:</b>					
Current:					
Salaries	21,507,766	21,559,200	21,884,976	21,882,831	22,825,142
Fringe Benefits	2,814,589	2,828,791	2,963,922	2,960,669	3,033,047
Commodities	2,074,035	2,085,289	2,367,007	2,083,188	2,180,200
Services	6,714,760	6,710,412	7,194,714	6,909,127	6,612,197
Capital Outlay	362,508	362,508	375,171	237,500	273,862
Debt Service:					
Principal Retirement	372,500	372,500	372,500	372,500	666,875
Interest & Fiscal Charges	179,255	179,255	179,830	179,830	294,370
<b>Total Expenditures</b>	<b>34,025,413</b>	<b>34,097,955</b>	<b>35,338,120</b>	<b>34,625,645</b>	<b>35,885,693</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>1,018,719</b>	<b>738,239</b>	<b>(73,910)</b>	<b>(264,043)</b>	<b>(2,036,544)</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Sale of Refunding Bonds	2,535,000	2,535,000	2,535,000	0	0
Payment to Refunded Bond Escrow Agent	(2,504,895)	(2,504,895)	(2,504,895)	0	0
Transfers In	1,053,769	1,152,657	1,229,492	1,226,492	1,089,628
Transfers Out	(998,168)	(998,168)	(1,000,918)	(962,449)	(970,018)
<b>Net Other Financing Sources (Uses)</b>	<b>85,706</b>	<b>184,594</b>	<b>258,679</b>	<b>264,043</b>	<b>119,610</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>1,104,425</b>	<b>922,833</b>	<b>184,769</b>	<b>0</b>	<b>(1,916,934)</b>
<b>FUND BALANCE--Beginning of Year</b>	<b>4,123,636</b>	<b>4,224,662</b>	<b>4,224,662</b>	<b>4,224,662</b>	<b>6,040,570</b>
<b>FUND BALANCE--End of Year</b>	<b>5,228,061</b>	<b>5,147,495</b>	<b>4,409,431</b>	<b>4,224,662</b>	<b>4,123,636</b>
Revenues/Sources Conversion to GAAP Basis		207,938			
Expenditures/Uses Conversion to GAAP Basis		(26,346)			
Beginning Fund Balance Conversion to GAAP Basis		(101,026)			
<b>GAAP Basis Fund Balance</b>		<b>5,228,061</b>			

## SPECIAL REVENUE FUNDS

Purpose: Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.



COUNTY OF CHAMPAIGN, ILLINOIS  
 REGIONAL PLANNING COMMISSION FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2015 and 2014

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Cash	\$820,542	\$450,977
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	340,137	671,003
Accrued Interest	0	0
Other	11,366	17,718
Due From Other Funds	227,214	200,897
Prepaid Items	2,135	0
Advances to Other Funds	<u>12,500</u>	<u>40,000</u>
Total Assets	<u><u>1,413,894</u></u>	<u><u>1,380,595</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	92,330	95,943
Accounts Payable	386,030	331,739
Due To Other Funds	133,802	185,960
Funds Held For Others	0	0
Unearned Revenue	<u>99,989</u>	<u>40,658</u>
Total Liabilities	<u>712,151</u>	<u>654,300</u>
 FUND BALANCE (DEFICIT):		
Restricted For Development	<u>701,743</u>	<u>726,295</u>
Total Fund Balance (Deficit)	<u>701,743</u>	<u>726,295</u>
Total Liabilities and Fund Balance	<u><u>1,413,894</u></u>	<u><u>1,380,595</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS  
 REGIONAL PLANNING COMMISSION FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 ACTUAL AND BUDGET (NON-GAAP BASIS)  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	2015				2014
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	7,188,029	7,188,029	12,035,683	11,705,183	10,434,346
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	1,081,919	1,081,919	1,106,877	1,077,877	1,295,592
Investment Earnings	655	655	500	500	184
Miscellaneous	68,514	68,514	52,950	52,950	44,869
<b>Total Revenues</b>	<b>8,339,117</b>	<b>8,339,117</b>	<b>13,196,010</b>	<b>12,836,510</b>	<b>11,774,991</b>
<b>EXPENDITURES:</b>					
Development:					
Salaries	3,026,222	3,026,222	4,726,758	4,453,062	3,618,513
Fringe Benefits	756,857	756,857	908,020	891,100	913,418
Commodities	128,598	128,598	318,084	311,060	192,623
Services	4,591,178	4,622,047	7,394,351	7,315,611	6,963,679
Capital Outlay	0	0	78,500	84,000	10,642
<b>Total Expenditures</b>	<b>8,502,855</b>	<b>8,533,724</b>	<b>13,425,713</b>	<b>13,054,833</b>	<b>11,698,875</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(163,738)</b>	<b>(194,607)</b>	<b>(229,703)</b>	<b>(218,323)</b>	<b>76,116</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	391,117	340,378	634,942	634,942	373,741
Transfers Out	(251,931)	(251,931)	(400,270)	(411,650)	(282,166)
<b>Net Other Financing Sources (Uses)</b>	<b>139,186</b>	<b>88,447</b>	<b>234,672</b>	<b>223,292</b>	<b>91,575</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(24,552)</b>	<b>(106,160)</b>	<b>4,969</b>	<b>4,969</b>	<b>167,691</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>726,295</b>	<b>481,794</b>	<b>481,794</b>	<b>481,794</b>	<b>558,604</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>701,743</b>	<b>375,634</b>	<b>486,763</b>	<b>486,763</b>	<b>726,295</b>
Revenues/Sources Conversion to GAAP Basis		50,739			
Expenditures/Uses Conversion to GAAP Basis		30,869			
Beginning Fund Balance Conversion to GAAP Basis		244,501			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>701,743</b>			

COUNTY OF CHAMPAIGN, ILLINOIS  
 MENTAL HEALTH FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2015 and 2014

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Cash	\$2,487,089	\$1,972,891
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	4,285,533	4,166,953
Intergovernmental	0	0
Accrued Interest	0	0
Other	87	23,418
Due From Other Funds	<u>128,404</u>	<u>0</u>
Total Assets	<u><u>6,901,113</u></u>	<u><u>6,163,262</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	13,537	11,756
Accounts Payable	3,956	2,809
Due To Other Funds	9,437	10,508
Funds Held For Others	0	0
Unearned Revenues	<u>4,285,533</u>	<u>4,166,953</u>
Total Liabilities	<u>4,312,463</u>	<u>4,192,026</u>
 FUND BALANCE (DEFICIT):		
Restricted For Health and Education	<u>2,588,650</u>	<u>1,971,236</u>
Total Fund Balance (Deficit)	<u>2,588,650</u>	<u>1,971,236</u>
 Total Liabilities and Fund Balance	 <u><u>6,901,113</u></u>	 <u><u>6,163,262</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS  
 MENTAL HEALTH FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 ACTUAL AND BUDGET (NON-GAAP BASIS)  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	2015				2014
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$4,299,568	\$4,171,164	\$4,199,838	\$4,199,838	\$4,046,052
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	330,637	330,637	381,598	381,598	337,536
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Rents & Royalties	3,600	3,600	3,600	0	0
Investment Earnings	1,385	1,385	500	500	1,016
Miscellaneous	113,517	113,517	20,000	20,000	113,911
Total Revenues	<u>4,748,707</u>	<u>4,620,303</u>	<u>4,605,536</u>	<u>4,601,936</u>	<u>4,498,515</u>
EXPENDITURES:					
Health:					
Salaries	396,172	396,172	396,944	393,793	417,064
Fringe Benefits	106,718	106,718	110,174	113,325	115,845
Commodities	15,453	15,453	27,903	16,500	9,282
Services	3,765,858	3,765,858	3,962,255	3,936,818	4,049,702
Capital Outlay	498,342	498,342	498,342	0	0
Debt Service:					
Mortgage Principal	0	0	30,000	40,000	0
Mortgage Interest	0	0	50,000	50,000	0
Total Expenditures	<u>4,782,543</u>	<u>4,782,543</u>	<u>5,075,618</u>	<u>4,550,436</u>	<u>4,591,893</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(33,836)</u>	<u>(162,240)</u>	<u>(470,082)</u>	<u>51,500</u>	<u>(93,378)</u>
OTHER FINANCING SOURCES (USES):					
Proceeds - Debenture Loan	551,250	551,250	551,250	0	0
Transfers In	100,000	100,000	50,000	50,000	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	<u>651,250</u>	<u>651,250</u>	<u>601,250</u>	<u>50,000</u>	<u>0</u>
NET CHANGE IN FUND BALANCE	617,414	489,010	131,168	101,500	(93,378)
FUND BALANCE (DEFICIT)--Beginning of Year	<u>1,971,236</u>	<u>1,971,236</u>	<u>1,971,236</u>	<u>1,971,236</u>	<u>2,064,614</u>
FUND BALANCE (DEFICIT)--End of Year	<u><u>2,588,650</u></u>	<u><u>2,460,246</u></u>	<u><u>2,102,404</u></u>	<u><u>2,072,736</u></u>	<u><u>1,971,236</u></u>
Revenues/Sources Conversion to GAAP Basis		128,404			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		<u>0</u>			
GAAP Basis Fund Balance (Deficit)		<u><u>2,588,650</u></u>			

COUNTY OF CHAMPAIGN, ILLINOIS  
TORT IMMUNITY FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2015 and 2014

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Cash	\$0	\$0
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,494,869	1,453,302
Intergovernmental	37	47
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>46,879</u>	<u>1,741</u>
Total Assets	<u><u>1,541,785</u></u>	<u><u>1,455,090</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	8,113	7,999
Due To Other Funds	1,584,307	1,711,707
Funds Held For Others	0	0
Unearned Revenues	<u>1,494,869</u>	<u>1,453,302</u>
Total Liabilities	<u><u>3,087,289</u></u>	<u><u>3,173,008</u></u>
 FUND BALANCE (DEFICIT):		
Restricted For Insurance and Fringe Benefits	0	0
Assigned	45,383	0
Unassigned	<u>(1,590,887)</u>	<u>(1,717,918)</u>
Total Fund Balance (Deficit)	<u><u>(1,545,504)</u></u>	<u><u>(1,717,918)</u></u>
 Total Liabilities and Fund Balance	 <u><u>1,541,785</u></u>	 <u><u>1,455,090</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS  
TORT IMMUNITY FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET (NON-GAAP BASIS)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	2015				2014
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Property Tax	\$1,502,512	\$1,457,129	\$1,462,958	\$1,462,958	\$1,226,986
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
<b>Total Revenues</b>	<b>1,502,512</b>	<b>1,457,129</b>	<b>1,462,958</b>	<b>1,462,958</b>	<b>1,226,986</b>
<b>EXPENDITURES:</b>					
General Government:					
Fringe Benefits	96,100	98,180	112,375	112,375	112,622
Services	85,206	85,206	88,061	88,061	70,380
Justice & Public Safety:					
Fringe Benefits	672,804	672,804	770,082	770,082	727,746
Services	471,393	471,393	487,186	487,186	450,583
Development:					
Fringe Benefits	4,544	4,544	5,201	5,201	4,133
Services	51	51	53	53	2,458
<b>Total Expenditures</b>	<b>1,330,098</b>	<b>1,332,178</b>	<b>1,462,958</b>	<b>1,462,958</b>	<b>1,367,922</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>172,414</b>	<b>124,951</b>	<b>0</b>	<b>0</b>	<b>(140,936)</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	0	743	0	0	0
Transfers Out	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>743</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>172,414</b>	<b>125,694</b>	<b>0</b>	<b>0</b>	<b>(140,936)</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>(1,717,918)</b>	<b>(1,717,965)</b>	<b>(1,576,982)</b>	<b>(1,576,982)</b>	<b>(1,576,982)</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>(1,545,504)</b>	<b>(1,592,271)</b>	<b>(1,576,982)</b>	<b>(1,576,982)</b>	<b>(1,717,918)</b>
Revenues/Sources Conversion to GAAP Basis		45,383			
Expenditures/Uses Conversion to GAAP Basis		1,337			
Beginning Fund Balance Conversion to GAAP Basis		47			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>(1,545,504)</b>			

COUNTY OF CHAMPAIGN, ILLINOIS  
COUNTY HIGHWAY FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2015 and 2014

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Cash	\$1,227,368	\$764,461
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	2,296,464	2,232,275
Intergovernmental	2,000	0
Accrued Interest	0	0
Other	7,018	3,920
Due From Other Funds	<u>155,842</u>	<u>166,665</u>
Total Assets	<u><u>3,688,692</u></u>	<u><u>3,167,321</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	37,856	33,086
Accounts Payable	38,672	30,165
Due To Other Funds	112,147	95,071
Funds Held For Others	0	0
Unearned Revenues	<u>2,296,464</u>	<u>2,232,275</u>
Total Liabilities	<u>2,485,139</u>	<u>2,390,597</u>
 FUND BALANCE (DEFICIT):		
Restricted For Highways and Bridges	<u>1,203,553</u>	<u>776,724</u>
Total Fund Balance (Deficit)	<u>1,203,553</u>	<u>776,724</u>
Total Liabilities and Fund Balance	<u><u>3,688,692</u></u>	<u><u>3,167,321</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS  
COUNTY HIGHWAY FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET (NON-GAAP BASIS)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	2015				2014
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Property Tax	\$2,310,381	\$2,240,561	\$2,247,106	\$2,247,106	\$2,161,283
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	12,260	12,260	45,000	20,000	19,779
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	487,125	487,125	420,000	420,000	511,603
Investment Earnings	3,351	3,351	200	200	1,567
Miscellaneous	38,058	38,058	10,000	10,000	8,743
<b>Total Revenues</b>	<b>2,851,175</b>	<b>2,781,355</b>	<b>2,722,306</b>	<b>2,697,306</b>	<b>2,702,975</b>
<b>EXPENDITURES:</b>					
Highways & Bridges:					
Salaries	1,163,840	1,163,840	1,224,037	1,224,037	1,290,067
Fringe Benefits	398,304	398,304	486,460	486,460	325,692
Commodities	157,151	157,151	204,975	218,000	238,290
Services	452,386	452,386	546,150	443,100	475,177
Capital Outlay	225,934	225,934	239,415	304,915	382,077
<b>Total Expenditures</b>	<b>2,397,615</b>	<b>2,397,615</b>	<b>2,701,037</b>	<b>2,676,512</b>	<b>2,711,303</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>453,560</b>	<b>383,740</b>	<b>21,269</b>	<b>20,794</b>	<b>(8,328)</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	79,755	79,755	82,000	82,000	78,202
Transfers Out	(106,486)	(106,486)	(106,487)	(106,012)	(105,176)
<b>Net Other Financing Sources (Uses)</b>	<b>(26,731)</b>	<b>(26,731)</b>	<b>(24,487)</b>	<b>(24,012)</b>	<b>(26,974)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>426,829</b>	<b>357,009</b>	<b>(3,218)</b>	<b>(3,218)</b>	<b>(35,302)</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>776,724</b>	<b>776,724</b>	<b>776,724</b>	<b>776,724</b>	<b>812,026</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>1,203,553</b>	<b>1,133,733</b>	<b>773,506</b>	<b>773,506</b>	<b>776,724</b>
Revenues/Sources Conversion to GAAP Basis		69,820			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>1,203,553</b>			

COUNTY OF CHAMPAIGN, ILLINOIS  
COUNTY BRIDGE FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2015 and 2014

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Cash	\$2,803,801	\$2,189,124
Investments	0	0
Receivables. Net of Uncollectible Amounts:		
Property Taxes	1,151,843	1,119,727
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>35,019</u>	<u>0</u>
Total Assets	<u><u>3,990,663</u></u>	<u><u>3,308,851</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	79,368	31,175
Due To Other Funds	0	0
Funds Held For Others	0	0
Unearned Revenues	<u>1,151,843</u>	<u>1,119,727</u>
Total Liabilities	<u>1,231,211</u>	<u>1,150,902</u>
 FUND BALANCE (DEFICIT):		
Restricted For Highways and Bridges	<u>2,759,452</u>	<u>2,157,949</u>
Total Fund Balance (Deficit)	<u>2,759,452</u>	<u>2,157,949</u>
 Total Liabilities and Fund Balance	 <u><u>3,990,663</u></u>	 <u><u>3,308,851</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS  
COUNTY BRIDGE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET (NON-GAAP BASIS)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	2015				2014
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$1,159,886	\$1,124,867	\$1,127,166	\$1,127,166	\$1,085,058
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	10,000	10,000	11,841
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	1,000	1,000	0	0	0
Investment Earnings	8,645	8,645	500	500	7,001
Miscellaneous	18,880	18,880	500	500	6,585
Total Revenues	<u>1,188,411</u>	<u>1,153,392</u>	<u>1,138,166</u>	<u>1,138,166</u>	<u>1,110,485</u>
EXPENDITURES:					
Highways & Bridges:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	172,572	172,572	174,500	121,000	163,777
Capital Outlay	414,336	400,436	963,666	1,017,166	1,620,850
Total Expenditures	<u>586,908</u>	<u>573,008</u>	<u>1,138,166</u>	<u>1,138,166</u>	<u>1,784,627</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>601,503</u>	<u>580,384</u>	<u>0</u>	<u>0</u>	<u>(674,142)</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET CHANGE IN FUND BALANCE	601,503	580,384	0	0	(674,142)
FUND BALANCE (DEFICIT)--Beginning of Year	<u>2,157,949</u>	<u>2,157,949</u>	<u>2,157,949</u>	<u>2,157,949</u>	<u>2,832,091</u>
FUND BALANCE (DEFICIT)--End of Year	<u><u>2,759,452</u></u>	<u><u>2,738,333</u></u>	<u><u>2,157,949</u></u>	<u><u>2,157,949</u></u>	<u><u>2,157,949</u></u>
Revenues/Sources Conversion to GAAP Basis		35,019			
Expenditures/Uses Conversion to GAAP Basis		(13,900)			
Beginning Fund Balance Conversion to GAAP Basis		<u>0</u>			
GAAP Basis Fund Balance (Deficit)		<u><u>2,759,452</u></u>			

COUNTY OF CHAMPAIGN, ILLINOIS  
COUNTY MOTOR FUEL TAX FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2015 and 2014

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Cash	\$3,654,014	\$4,035,076
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	192,382	220,137
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>2</u>
Total Assets	<u><u>3,846,396</u></u>	<u><u>4,255,215</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	4,899	4,187
Accounts Payable	25,500	632,426
Due To Other Funds	0	76,926
Funds Held For Others	0	0
Unearned Revenue	<u>0</u>	<u>0</u>
Total Liabilities	<u>30,399</u>	<u>713,539</u>
 FUND BALANCE (DEFICIT):		
Restricted For Highways and Bridges	<u>3,815,997</u>	<u>3,541,676</u>
Total Fund Balance (Deficit)	<u>3,815,997</u>	<u>3,541,676</u>
 Total Liabilities and Fund Balance	 <u><u>3,846,396</u></u>	 <u><u>4,255,215</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS  
COUNTY MOTOR FUEL TAX FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET (NON-GAAP BASIS)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	2015				2014
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	2,454,354	2,454,354	2,878,040	2,878,040	3,695,646
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	2,766	2,766	2,000	2,000	2,795
Investment Earnings	13,714	13,714	3,000	3,000	11,050
Miscellaneous	16,242	16,242	5,000	5,000	2,526
<b>Total Revenues</b>	<b>2,487,076</b>	<b>2,487,076</b>	<b>2,888,040</b>	<b>2,888,040</b>	<b>3,712,017</b>
<b>EXPENDITURES:</b>					
Highways & Bridges:					
Salaries	147,513	147,513	147,514	147,450	156,018
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	1,046,327	1,061,801	1,286,689	1,065,000	1,482,956
Capital Outlay	1,018,915	1,468,434	2,678,247	2,900,000	2,953,614
<b>Total Expenditures</b>	<b>2,212,755</b>	<b>2,677,748</b>	<b>4,112,450</b>	<b>4,112,450</b>	<b>4,592,588</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>274,321</b>	<b>(190,672)</b>	<b>(1,224,410)</b>	<b>(1,224,410)</b>	<b>(880,571)</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	0	0	0	0	155,377
Transfers Out	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>155,377</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>274,321</b>	<b>(190,672)</b>	<b>(1,224,410)</b>	<b>(1,224,410)</b>	<b>(725,194)</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>3,541,676</b>	<b>4,006,669</b>	<b>4,006,669</b>	<b>4,006,669</b>	<b>4,266,870</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>3,815,997</b>	<b>3,815,997</b>	<b>2,782,259</b>	<b>2,782,259</b>	<b>3,541,676</b>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		464,993			
Beginning Fund Balance Conversion to GAAP Basis		(464,993)			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>3,815,997</b>			

COUNTY OF CHAMPAIGN, ILLINOIS  
ILLINOIS MUNICIPAL RETIREMENT FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2015 and 2014

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Cash	\$1,160,299	\$885,098
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	2,883,101	2,983,745
Intergovernmental	1,083	1,844
Accrued Interest	0	0
Other	0	310
Due From Other Funds	<u>179,097</u>	<u>98,625</u>
Total Assets	<u><u>4,223,580</u></u>	<u><u>3,969,622</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	127,937
Due To Other Funds	57	0
Funds Held For Others	0	0
Unearned Revenues	<u>2,883,101</u>	<u>2,983,745</u>
Total Liabilities	<u>2,883,158</u>	<u>3,111,682</u>
 FUND BALANCE (DEFICIT):		
Restricted For Insurance and Fringe Benefits	<u>1,340,422</u>	<u>857,940</u>
Total Fund Balance (Deficit)	<u>1,340,422</u>	<u>857,940</u>
Total Liabilities and Fund Balance	<u><u>4,223,580</u></u>	<u><u>3,969,622</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS  
ILLINOIS MUNICIPAL RETIREMENT FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET (NON-GAAP BASIS)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

Exhibit C-7b

	2015				2014
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Property Tax	\$3,084,144	\$2,996,542	\$3,003,569	\$3,003,569	\$3,219,775
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	124,000	124,000	124,000	124,000	124,000
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	678	678	500	500	527
Miscellaneous	0	0	0	0	0
<b>Total Revenues</b>	<b>3,208,822</b>	<b>3,121,220</b>	<b>3,128,069</b>	<b>3,128,069</b>	<b>3,344,302</b>
<b>EXPENDITURES:</b>					
General Government:					
Fringe Benefits	488,774	501,769	560,156	560,550	590,517
Justice & Public Safety:					
Fringe Benefits	2,181,552	2,243,906	2,505,015	2,506,776	2,573,720
Health:					
Fringe Benefits	0	42,670	47,635	47,669	0
Education:					
Fringe Benefits	0	300,148	335,074	335,310	0
Social Services:					
Fringe Benefits	0	520,947	673,022	670,252	0
Development:					
Fringe Benefits	37,455	323,431	361,067	361,320	34,915
Highways & Bridges:					
Fringe Benefits	18,559	117,333	130,986	131,078	202,199
Debt Service:					
Principal Retirement	0	0	0	0	405,000
Interest & Fiscal Charges	0	0	0	0	10,327
<b>Total Expenditures</b>	<b>2,726,340</b>	<b>4,050,204</b>	<b>4,612,955</b>	<b>4,612,955</b>	<b>3,816,678</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>482,482</b>	<b>(928,984)</b>	<b>(1,484,886)</b>	<b>(1,484,886)</b>	<b>(472,376)</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	0	1,316,154	1,609,386	1,609,386	0
Transfers Out	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>1,316,154</b>	<b>1,609,386</b>	<b>1,609,386</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>482,482</b>	<b>387,170</b>	<b>124,500</b>	<b>124,500</b>	<b>(472,376)</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>857,940</b>	<b>857,705</b>	<b>857,705</b>	<b>857,705</b>	<b>1,330,316</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>1,340,422</b>	<b>1,244,875</b>	<b>982,205</b>	<b>982,205</b>	<b>857,940</b>
Revenues/Sources Conversion to GAAP Basis		87,602			
Expenditures/Uses Conversion to GAAP Basis		7,710			
Beginning Fund Balance Conversion to GAAP Basis		235			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>1,340,422</b>			

COUNTY OF CHAMPAIGN, ILLINOIS  
COUNTY PUBLIC HEALTH FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2015 and 2014

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Cash	\$473,106	\$429,023
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,090,460	1,059,767
Intergovernmental	29,056	34,147
Accrued Interest	0	0
Other	7,230	1,739
Due From Other Funds	<u>33,165</u>	<u>0</u>
Total Assets	<u><u>1,633,017</u></u>	<u><u>1,524,676</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	148,293	140,549
Due To Other Funds	0	0
Funds Held For Others	0	0
Unearned Revenues	<u>1,160,860</u>	<u>1,127,992</u>
Total Liabilities	<u>1,309,153</u>	<u>1,268,541</u>
 FUND BALANCE (DEFICIT):		
Restricted For Health and Education	<u>323,864</u>	<u>256,135</u>
Total Fund Balance (Deficit)	<u>323,864</u>	<u>256,135</u>
Total Liabilities and Fund Balance	<u><u>1,633,017</u></u>	<u><u>1,524,676</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS  
COUNTY PUBLIC HEALTH FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET (NON-GAAP BASIS)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	2015				2014
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Property Tax	\$1,100,073	\$1,066,908	\$1,067,409	\$1,067,409	\$1,028,893
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	223,558	223,558	246,393	246,393	120,908
Fines & Forfeitures	1,400	1,400	250	250	0
Licenses & Permits	140,142	140,142	120,992	120,992	57,855
Charges for Services	0	0	0	0	0
Investment Earnings	299	299	450	450	252
Miscellaneous	3,046	3,046	7,750	7,750	2,213
<b>Total Revenues</b>	<b>1,468,518</b>	<b>1,435,353</b>	<b>1,443,244</b>	<b>1,443,244</b>	<b>1,210,121</b>
<b>EXPENDITURES:</b>					
Health:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	1,400,789	1,400,789	1,414,605	1,414,605	1,407,737
Capital Outlay	0	0	0	0	0
<b>Total Expenditures</b>	<b>1,400,789</b>	<b>1,400,789</b>	<b>1,414,605</b>	<b>1,414,605</b>	<b>1,407,737</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>67,729</b>	<b>34,564</b>	<b>28,639</b>	<b>28,639</b>	<b>(197,616)</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>67,729</b>	<b>34,564</b>	<b>28,639</b>	<b>28,639</b>	<b>(197,616)</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>256,135</b>	<b>256,135</b>	<b>256,135</b>	<b>256,135</b>	<b>453,751</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>323,864</b>	<b>290,699</b>	<b>284,774</b>	<b>284,774</b>	<b>256,135</b>
Revenues/Sources Conversion to GAAP Basis		33,165			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>323,864</b>			

COUNTY OF CHAMPAIGN, ILLINOIS  
ANIMAL CONTROL FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2015 and 2014

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Cash	\$143,024	\$65,575
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	3,934
Accrued Interest	0	0
Other	779	2,834
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u><u>143,803</u></u>	<u><u>72,343</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	9,677	8,019
Accounts Payable	7,109	7,801
Due To Other Funds	14,432	10,878
Funds Held For Others	0	0
Unearned Revenue	<u>0</u>	<u>0</u>
Total Liabilities	<u>31,218</u>	<u>26,698</u>
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	112,585	45,645
Unassigned	<u>0</u>	<u>0</u>
Total Fund Balance (Deficit)	<u>112,585</u>	<u>45,645</u>
 Total Liabilities and Fund Balance	 <u><u>143,803</u></u>	 <u><u>72,343</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS  
ANIMAL CONTROL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET (NON-GAAP BASIS)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	2015				2014
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	246,001	246,001	245,358	245,358	260,845
Fines & Forfeitures	9,500	9,500	200	200	4,690
Licenses & Permits	286,598	286,598	260,000	260,000	301,815
Charges for Services	44,379	44,379	38,800	38,800	47,674
Investment Earnings	72	72	0	0	18
Miscellaneous	10,545	10,545	10,500	500	4,118
<b>Total Revenues</b>	<b>597,095</b>	<b>597,095</b>	<b>554,858</b>	<b>544,858</b>	<b>619,160</b>
<b>EXPENDITURES:</b>					
Justice & Public Safety:					
Salaries	296,508	296,508	310,024	311,932	315,301
Fringe Benefits	110,777	110,777	116,701	114,793	116,679
Commodities	56,051	56,051	62,191	53,300	53,642
Services	66,819	66,819	89,309	88,200	65,289
Capital Outlay	0	0	0	0	0
<b>Total Expenditures</b>	<b>530,155</b>	<b>530,155</b>	<b>578,225</b>	<b>568,225</b>	<b>550,911</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>66,940</b>	<b>66,940</b>	<b>(23,367)</b>	<b>(23,367)</b>	<b>68,249</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>66,940</b>	<b>66,940</b>	<b>(23,367)</b>	<b>(23,367)</b>	<b>68,249</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>45,645</b>	<b>45,645</b>	<b>45,645</b>	<b>45,645</b>	<b>(22,604)</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>112,585</b>	<b>112,585</b>	<b>22,278</b>	<b>22,278</b>	<b>45,645</b>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>112,585</b>			

COUNTY OF CHAMPAIGN, ILLINOIS  
LAW LIBRARY FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2015 and 2014

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Cash	\$68,877	\$67,038
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
 Total Assets	 <u><u>68,877</u></u>	 <u><u>67,038</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	674	600
Accounts Payable	8,145	6,036
Due To Other Funds	523	676
Funds Held For Others	0	0
Unearned Revenue	<u>0</u>	<u>0</u>
 Total Liabilities	 <u>9,342</u>	 <u>7,312</u>
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>59,535</u>	<u>59,726</u>
 Total Fund Balance (Deficit)	 <u>59,535</u>	 <u>59,726</u>
 Total Liabilities and Fund Balance	 <u><u>68,877</u></u>	 <u><u>67,038</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS  
LAW LIBRARY FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET (NON-GAAP BASIS)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	2015				2014
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	88,883	88,883	93,500	93,500	101,912
Investment Earnings	42	42	20	20	31
Miscellaneous	0	0	0	0	333
<b>Total Revenues</b>	<b>88,925</b>	<b>88,925</b>	<b>93,520</b>	<b>93,520</b>	<b>102,276</b>
<b>EXPENDITURES:</b>					
Justice & Public Safety:					
Salaries	19,559	19,559	19,559	19,555	20,724
Fringe Benefits	3,867	3,867	3,879	3,866	4,343
Commodities	47,269	47,269	49,771	50,500	39,996
Services	18,421	18,421	19,334	18,622	13,935
Capital Outlay	0	0	0	0	0
<b>Total Expenditures</b>	<b>89,116</b>	<b>89,116</b>	<b>92,543</b>	<b>92,543</b>	<b>78,998</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(191)</b>	<b>(191)</b>	<b>977</b>	<b>977</b>	<b>23,278</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(191)</b>	<b>(191)</b>	<b>977</b>	<b>977</b>	<b>23,278</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>59,726</b>	<b>59,726</b>	<b>59,726</b>	<b>59,726</b>	<b>36,448</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>59,535</b>	<b>59,535</b>	<b>60,703</b>	<b>60,703</b>	<b>59,726</b>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>59,535</b>			

COUNTY OF CHAMPAIGN, ILLINOIS  
HIGHWAY FEDERAL AID MATCHING FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Cash	\$145,697	\$452,648
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	93,881	89,722
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	2,836	0
Total Assets	242,414	542,370
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Unearned Revenues	93,881	89,722
Total Liabilities	93,881	89,722
 FUND BALANCE (DEFICIT):		
Restricted For Highways and Bridges	148,533	452,648
Total Fund Balance (Deficit)	148,533	452,648
Total Liabilities and Fund Balance	242,414	542,370

COUNTY OF CHAMPAIGN, ILLINOIS  
HIGHWAY FEDERAL AID MATCHING FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET (NON-GAAP BASIS)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	2015				2014
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Property Tax	\$94,293	\$91,457	\$90,318	\$90,318	\$85,763
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	1,592	1,592	100	100	1,072
Miscellaneous	0	0	0	0	0
<b>Total Revenues</b>	<b>95,885</b>	<b>93,049</b>	<b>90,418</b>	<b>90,418</b>	<b>86,835</b>
<b>EXPENDITURES:</b>					
Highways & Bridges:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	0
Capital Outlay	400,000	400,000	400,000	400,000	0
<b>Total Expenditures</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>0</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(304,115)</b>	<b>(306,951)</b>	<b>(309,582)</b>	<b>(309,582)</b>	<b>86,835</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(304,115)</b>	<b>(306,951)</b>	<b>(309,582)</b>	<b>(309,582)</b>	<b>86,835</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>452,648</b>	<b>452,648</b>	<b>452,648</b>	<b>452,648</b>	<b>365,813</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>148,533</b>	<b>145,697</b>	<b>143,066</b>	<b>143,066</b>	<b>452,648</b>
Revenues/Sources Conversion to GAAP Basis		2,836			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>148,533</b>			

COUNTY OF CHAMPAIGN, ILLINOIS  
EARLY CHILDHOOD FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2015 and 2014

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Cash	\$2,815,158	\$2,372,994
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	596,774	632,707
Accrued Interest	0	0
Other	9,797	2,531
Due From Other Funds	0	0
Prepaid Items	<u>818</u>	<u>625</u>
 Total Assets	 <u><u>3,422,547</u></u>	 <u><u>3,008,857</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	125,100	106,646
Accounts Payable	62,231	57,347
Due To Other Funds	227,500	205,533
Funds Held For Others	0	0
Unearned Revenue	<u>0</u>	<u>0</u>
 Total Liabilities	 <u>414,831</u>	 <u>369,526</u>
 FUND BALANCE (DEFICIT):		
Restricted For Health and Education	<u>3,007,716</u>	<u>2,639,331</u>
 Total Fund Balance (Deficit)	 <u>3,007,716</u>	 <u>2,639,331</u>
 Total Liabilities and Fund Balance	 <u><u>3,422,547</u></u>	 <u><u>3,008,857</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS  
EARLY CHILDHOOD FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET (NON-GAAP BASIS)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	2015				2014
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	7,118,387	7,118,387	7,500,690	7,500,690	7,517,068
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	110,979	110,979	57,280	57,280	97,910
Investment Earnings	3,500	3,500	2,000	2,000	2,285
Miscellaneous	25,727	25,727	4,425	4,425	5,784
<b>Total Revenues</b>	<b>7,258,593</b>	<b>7,258,593</b>	<b>7,564,395</b>	<b>7,564,395</b>	<b>7,623,047</b>
<b>EXPENDITURES:</b>					
Education:					
Salaries	3,566,854	3,566,854	3,725,654	3,760,750	3,717,493
Fringe Benefits	1,250,366	1,250,366	1,354,877	1,246,135	1,278,591
Commodities	326,352	326,352	425,253	407,700	346,388
Services	1,746,636	1,700,759	1,986,846	2,056,045	1,913,639
Capital Outlay	0	0	65,000	87,000	23,457
<b>Total Expenditures</b>	<b>6,890,208</b>	<b>6,844,331</b>	<b>7,557,630</b>	<b>7,557,630</b>	<b>7,279,568</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>368,385</b>	<b>414,262</b>	<b>6,765</b>	<b>6,765</b>	<b>343,479</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>368,385</b>	<b>414,262</b>	<b>6,765</b>	<b>6,765</b>	<b>343,479</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>2,639,331</b>	<b>2,639,331</b>	<b>2,639,331</b>	<b>2,639,331</b>	<b>2,295,852</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>3,007,716</b>	<b>3,053,593</b>	<b>2,646,096</b>	<b>2,646,096</b>	<b>2,639,331</b>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		(45,877)			
Beginning Fund Balance Conversion to GAAP Basis		0			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>3,007,716</b>			

COUNTY OF CHAMPAIGN, ILLINOIS  
PUBLIC SAFETY SALES TAX FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2015 and 2014

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Cash	\$1,632,974	\$1,646,928
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	812,458	810,813
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u><u>2,445,432</u></u>	<u><u>2,457,741</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	8,762	71,017
Due To Other Funds	320,193	304,129
Funds Held For Others	0	0
Unearned Revenue	<u>0</u>	<u>0</u>
Total Liabilities	<u>328,955</u>	<u>375,146</u>
 FUND BALANCE (DEFICIT):		
Restricted For Debt Service	915,840	887,381
Restricted For Justice and Public Safety	<u>1,200,637</u>	<u>1,195,214</u>
Total Fund Balance (Deficit)	<u>2,116,477</u>	<u>2,082,595</u>
 Total Liabilities and Fund Balance	 <u><u>2,445,432</u></u>	 <u><u>2,457,741</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS  
PUBLIC SAFETY SALES TAX FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET (NON-GAAP BASIS)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	2015				2014
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	4,696,902	4,696,902	4,686,098	4,686,098	5,101,042
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	4,457	4,457	1,800	1,800	1,449
Miscellaneous	198	198	0	0	0
<b>Total Revenues</b>	<b>4,701,557</b>	<b>4,701,557</b>	<b>4,687,898</b>	<b>4,687,898</b>	<b>5,102,491</b>
<b>EXPENDITURES:</b>					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	364,445	364,445	400,217	398,827	691,263
Capital Outlay	0	0	0	0	0
Debt Service:					
Principal Retirement	1,490,492	1,490,492	1,490,492	1,500,492	2,753,284
Interest & Fiscal Charges	2,050,960	2,050,960	2,050,960	1,998,135	3,487,648
<b>Total Expenditures</b>	<b>3,905,897</b>	<b>3,905,897</b>	<b>3,941,669</b>	<b>3,897,454</b>	<b>6,932,195</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>795,660</b>	<b>795,660</b>	<b>746,229</b>	<b>790,444</b>	<b>(1,829,704)</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Sale of Refunding Bonds	0	0	0	0	9,795,000
Premium on Refunding Bonds	0	0	0	0	1,968,593
Payment to Refunded Bond Escrow Agent	0	0	0	0	(11,624,759)
Transfers In	0	0	0	0	0
Transfers Out	(761,778)	(761,778)	(766,061)	(766,061)	(778,657)
<b>Net Other Financing Sources (Uses)</b>	<b>(761,778)</b>	<b>(761,778)</b>	<b>(766,061)</b>	<b>(766,061)</b>	<b>(639,823)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>33,882</b>	<b>33,882</b>	<b>(19,832)</b>	<b>24,383</b>	<b>(2,469,527)</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>2,082,595</b>	<b>2,082,595</b>	<b>2,082,595</b>	<b>2,082,595</b>	<b>4,552,122</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>2,116,477</b>	<b>2,116,477</b>	<b>2,062,763</b>	<b>2,106,978</b>	<b>2,082,595</b>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>2,116,477</b>			

COUNTY OF CHAMPAIGN, ILLINOIS  
GEOGRAPHIC INFORMATION SYSTEM FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2015 and 2014

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Cash	\$222,802	\$214,196
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>24,930</u>	<u>24,470</u>
Total Assets	<u><u>247,732</u></u>	<u><u>238,666</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Due To Other Governments	65,226	0
Unearned Revenue	<u>0</u>	<u>0</u>
Total Liabilities	<u>65,226</u>	<u>0</u>
 FUND BALANCE (DEFICIT):		
Restricted For General Government	<u>182,506</u>	<u>238,666</u>
Total Fund Balance (Deficit)	<u>182,506</u>	<u>238,666</u>
Total Liabilities and Fund Balance	<u><u>247,732</u></u>	<u><u>238,666</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS  
GEOGRAPHIC INFORMATION SYSTEM FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET (NON-GAAP BASIS)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	2015				2014
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	220,123	220,123	271,000	271,000	226,861
Investment Earnings	154	154	0	0	184
Miscellaneous	0	0	0	0	0
<b>Total Revenues</b>	<b>220,277</b>	<b>220,277</b>	<b>271,000</b>	<b>271,000</b>	<b>227,045</b>
<b>EXPENDITURES:</b>					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	1,350
Services	276,437	276,437	276,781	276,781	277,582
Capital Outlay	0	0	0	0	0
<b>Total Expenditures</b>	<b>276,437</b>	<b>276,437</b>	<b>276,781</b>	<b>276,781</b>	<b>278,932</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(56,160)</b>	<b>(56,160)</b>	<b>(5,781)</b>	<b>(5,781)</b>	<b>(51,887)</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(56,160)</b>	<b>(56,160)</b>	<b>(5,781)</b>	<b>(5,781)</b>	<b>(51,887)</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>238,666</b>	<b>238,666</b>	<b>238,666</b>	<b>238,666</b>	<b>290,553</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>182,506</b>	<b>182,506</b>	<b>232,885</b>	<b>232,885</b>	<b>238,666</b>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>182,506</b>			

COUNTY OF CHAMPAIGN, ILLINOIS  
 DEVELOPMENTAL DISABILITY FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2015 and 2014

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Cash	\$1,687,975	\$1,582,515
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	3,606,770	3,530,711
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>108,658</u>	<u>0</u>
Total Assets	<u><u>5,403,403</u></u>	<u><u>5,113,226</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Unearned Revenues	<u>3,606,770</u>	<u>3,530,711</u>
Total Liabilities	<u>3,606,770</u>	<u>3,530,711</u>
 FUND BALANCE (DEFICIT):		
Restricted For Health and Education	<u>1,796,633</u>	<u>1,582,515</u>
Total Fund Balance (Deficit)	<u>1,796,633</u>	<u>1,582,515</u>
Total Liabilities and Fund Balance	<u><u>5,403,403</u></u>	<u><u>5,113,226</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS  
DEVELOPMENTAL DISABILITY FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET (NON-GAAP BASIS)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	2015				2014
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Property Tax	\$3,662,390	\$3,553,732	\$3,556,669	\$3,556,669	\$3,508,587
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	1,488	1,488	350	350	812
Miscellaneous	0	0	0	0	11,825
<b>Total Revenues</b>	<b>3,663,878</b>	<b>3,555,220</b>	<b>3,557,019</b>	<b>3,557,019</b>	<b>3,521,224</b>
<b>EXPENDITURES:</b>					
Health:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	3,349,760	3,349,760	3,457,019	3,457,019	3,561,708
Capital Outlay	0	0	0	0	0
<b>Total Expenditures</b>	<b>3,349,760</b>	<b>3,349,760</b>	<b>3,457,019</b>	<b>3,457,019</b>	<b>3,561,708</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>314,118</b>	<b>205,460</b>	<b>100,000</b>	<b>100,000</b>	<b>(40,484)</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	0	0	0	0	0
Transfers Out	(100,000)	(100,000)	(100,000)	(100,000)	0
<b>Net Other Financing Sources (Uses)</b>	<b>(100,000)</b>	<b>(100,000)</b>	<b>(100,000)</b>	<b>(100,000)</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>214,118</b>	<b>105,460</b>	<b>0</b>	<b>0</b>	<b>(40,484)</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>1,582,515</b>	<b>1,582,515</b>	<b>1,582,515</b>	<b>1,582,515</b>	<b>1,622,999</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>1,796,633</b>	<b>1,687,975</b>	<b>1,582,515</b>	<b>1,582,515</b>	<b>1,582,515</b>
Revenues/Sources Conversion to GAAP Basis		108,658			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>1,796,633</b>			

COUNTY OF CHAMPAIGN, ILLINOIS  
 WORKFORCE DEVELOPMENT FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2015 and 2014

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Cash	\$0	\$0
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	101,923	129,084
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u><u>101,923</u></u>	<u><u>129,084</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	14,244	12,584
Accounts Payable	80,542	82,953
Due To Other Funds	146,468	180,441
Funds Held For Others	0	0
Unearned Revenue	<u>0</u>	<u>0</u>
Total Liabilities	<u>241,254</u>	<u>275,978</u>
 FUND BALANCE (DEFICIT):		
Unassigned	<u>(139,331)</u>	<u>(146,894)</u>
Total Fund Balance (Deficit)	<u>(139,331)</u>	<u>(146,894)</u>
 Total Liabilities and Fund Balance	 <u><u>101,923</u></u>	 <u><u>129,084</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS  
 WORKFORCE DEVELOPMENT FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 ACTUAL AND BUDGET (NON-GAAP BASIS)  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	2015				2014
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	1,857,408	1,857,408	3,088,295	3,088,295	1,894,780
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	5,000	5,000	0
Investment Earnings	0	0	0	0	0
Miscellaneous	636	636	0	0	20,020
<b>Total Revenues</b>	<b>1,858,044</b>	<b>1,858,044</b>	<b>3,093,295</b>	<b>3,093,295</b>	<b>1,914,800</b>
<b>EXPENDITURES:</b>					
Development:					
Salaries	434,266	434,266	807,000	807,000	483,896
Fringe Benefits	112,013	112,013	268,950	268,950	129,145
Commodities	0	0	0	0	0
Services	1,304,202	1,306,918	2,009,750	2,009,750	1,278,079
Capital Outlay	0	0	0	0	20,020
<b>Total Expenditures</b>	<b>1,850,481</b>	<b>1,853,197</b>	<b>3,085,700</b>	<b>3,085,700</b>	<b>1,911,140</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>7,563</b>	<b>4,847</b>	<b>7,595</b>	<b>7,595</b>	<b>3,660</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>7,563</b>	<b>4,847</b>	<b>7,595</b>	<b>7,595</b>	<b>3,660</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>(146,894)</b>	<b>(124,215)</b>	<b>(124,215)</b>	<b>(124,215)</b>	<b>(150,554)</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>(139,331)</b>	<b>(119,368)</b>	<b>(116,620)</b>	<b>(116,620)</b>	<b>(146,894)</b>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		2,716			
Beginning Fund Balance Conversion to GAAP Basis		(22,679)			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>(139,331)</b>			

COUNTY OF CHAMPAIGN, ILLINOIS  
 SOCIAL SECURITY FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2015 and 2014

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Cash	\$651,917	\$566,239
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,614,520	1,650,897
Intergovernmental	954	1,477
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>129,229</u>	<u>85,821</u>
Total Assets	<u><u>2,396,620</u></u>	<u><u>2,304,434</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	92,257	82,465
Due To Other Funds	50	0
Funds Held For Others	0	0
Unearned Revenues	<u>1,614,520</u>	<u>1,650,897</u>
Total Liabilities	<u>1,706,827</u>	<u>1,733,362</u>
 FUND BALANCE (DEFICIT):		
Restricted For Insurance and Fringe Benefits	<u>689,793</u>	<u>571,072</u>
Total Fund Balance (Deficit)	<u>689,793</u>	<u>571,072</u>
Total Liabilities and Fund Balance	<u><u>2,396,620</u></u>	<u><u>2,304,434</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS  
SOCIAL SECURITY FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET (NON-GAAP BASIS)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

Exhibit C-17b

	2015				2014
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Property Tax	\$1,704,246	\$1,655,263	\$1,661,865	\$1,661,865	\$1,729,633
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	329	329	250	250	243
Miscellaneous	0	0	0	0	0
<b>Total Revenues</b>	<b>1,704,575</b>	<b>1,655,592</b>	<b>1,662,115</b>	<b>1,662,115</b>	<b>1,729,876</b>
<b>EXPENDITURES:</b>					
General Government:					
Fringe Benefits	281,924	293,080	312,939	313,180	290,898
Justice & Public Safety:					
Fringe Benefits	1,271,288	1,324,526	1,414,273	1,415,365	1,278,619
Health:					
Fringe Benefits	0	35,747	38,170	38,199	0
Education:					
Fringe Benefits	0	262,050	279,805	280,021	0
Social Services:					
Fringe Benefits	0	456,960	566,589	564,691	0
Development:					
Fringe Benefits	21,827	291,583	311,340	311,580	17,346
Highways & Bridges:					
Fringe Benefits	10,815	97,493	104,099	104,179	100,452
<b>Total Expenditures</b>	<b>1,585,854</b>	<b>2,761,439</b>	<b>3,027,215</b>	<b>3,027,215</b>	<b>1,687,315</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>118,721</b>	<b>(1,105,847)</b>	<b>(1,365,100)</b>	<b>(1,365,100)</b>	<b>42,561</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	0	1,168,990	1,365,350	1,365,350	0
Transfers Out	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>1,168,990</b>	<b>1,365,350</b>	<b>1,365,350</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>118,721</b>	<b>63,143</b>	<b>250</b>	<b>250</b>	<b>42,561</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>571,072</b>	<b>570,891</b>	<b>570,891</b>	<b>570,891</b>	<b>528,511</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>689,793</b>	<b>634,034</b>	<b>571,141</b>	<b>571,141</b>	<b>571,072</b>
Revenues/Sources Conversion to GAAP Basis		48,983			
Expenditures/Uses Conversion to GAAP Basis		6,595			
Beginning Fund Balance Conversion to GAAP Basis		181			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>689,793</b>			

COUNTY OF CHAMPAIGN, ILLINOIS  
 REGIONAL PLANNING COMMISSION USDA REVOLVING LOAN FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2015 and 2014

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Cash	\$167,005	\$216,791
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Program Loans--Current Portion	48,327	23,622
Accrued Interest	570	529
Other	0	0
Due From Other Funds	0	0
Program Loans Receivable--Long Term Portion	<u>363,229</u>	<u>193,115</u>
 Total Assets	 <u><u>579,131</u></u>	 <u><u>434,057</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Unearned Revenue	<u>0</u>	<u>0</u>
 Total Liabilities	 <u>0</u>	 <u>0</u>
 FUND BALANCE (DEFICIT):		
Restricted For Development	<u>579,131</u>	<u>434,057</u>
 Total Fund Balance (Deficit)	 <u>579,131</u>	 <u>434,057</u>
 Total Liabilities and Fund Balance	 <u><u>579,131</u></u>	 <u><u>434,057</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS  
 REGIONAL PLANNING COMMISSION USDA REVOLVING LOAN FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 ACTUAL AND BUDGET (NON-GAAP BASIS)  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	2015				2014
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	168,750	168,750	150,000	150,000	147,866
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Interest on Program Loans	0	0	0	0	0
Investment Earnings	9,429	9,429	7,600	7,600	7,488
Miscellaneous	0	0	0	0	0
<b>Total Revenues</b>	<b>178,179</b>	<b>178,179</b>	<b>157,600</b>	<b>157,600</b>	<b>155,354</b>
<b>EXPENDITURES:</b>					
Development:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	31,838	31,838	35,000	25,000	1,029
Bad Debts	0	0	0	0	0
Capital Outlay	0	0	0	0	0
<b>Total Expenditures</b>	<b>31,838</b>	<b>31,838</b>	<b>35,000</b>	<b>25,000</b>	<b>1,029</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>146,341</b>	<b>146,341</b>	<b>122,600</b>	<b>132,600</b>	<b>154,325</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	0	0	0	0	0
Transfers Out	(1,267)	(1,267)	(3,500)	(3,500)	(961)
<b>Net Other Financing Sources (Uses)</b>	<b>(1,267)</b>	<b>(1,267)</b>	<b>(3,500)</b>	<b>(3,500)</b>	<b>(961)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>145,074</b>	<b>145,074</b>	<b>119,100</b>	<b>129,100</b>	<b>153,364</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>434,057</b>	<b>434,057</b>	<b>434,057</b>	<b>434,057</b>	<b>280,693</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>579,131</b>	<b>579,131</b>	<b>553,157</b>	<b>563,157</b>	<b>434,057</b>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>579,131</b>			

COUNTY OF CHAMPAIGN, ILLINOIS  
 REGIONAL PLANNING COMMISSION ECONOMIC DEVELOPMENT LOAN FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2015 and 2014

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Cash	\$3,726,448	\$2,559,137
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Program Loans--Current Portion	209,776	425,470
Accrued Interest	5,097	10,384
Other	0	0
Due From Other Funds	0	4,375
Program Loans Receivable--Long Term Portion	<u>2,047,702</u>	<u>3,053,215</u>
 Total Assets	 <u><u>5,989,023</u></u>	 <u><u>6,052,581</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Due To Other Funds	13,454	15,902
Funds Held For Others	0	0
Unearned Revenue	0	0
Advances from Other Funds	<u>12,500</u>	<u>40,000</u>
 Total Liabilities	 <u>25,954</u>	 <u>55,902</u>
 FUND BALANCE (DEFICIT):		
Restricted For Development	<u>5,963,069</u>	<u>5,996,679</u>
 Total Fund Balance (Deficit)	 <u>5,963,069</u>	 <u>5,996,679</u>
  Total Liabilities and Fund Balance	  <u><u>5,989,023</u></u>	  <u><u>6,052,581</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS  
 REGIONAL PLANNING COMMISSION ECONOMIC DEVELOPMENT LOAN FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 ACTUAL AND BUDGET (NON-GAAP BASIS)  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	2015				2014
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	75,000	75,000	50,000
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Interest on Program Loans	115,051	115,051	289,000	289,000	165,085
Investment Earnings	4,288	4,288	2,500	2,500	2,265
Miscellaneous	0	0	0	0	0
<b>Total Revenues</b>	<b>119,339</b>	<b>119,339</b>	<b>366,500</b>	<b>366,500</b>	<b>217,350</b>
<b>EXPENDITURES:</b>					
Development:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	0
Bad Debts	15,030	10,393	111,500	120,500	322,033
Capital Outlay	0	0	0	0	0
<b>Total Expenditures</b>	<b>15,030</b>	<b>10,393</b>	<b>111,500</b>	<b>120,500</b>	<b>322,033</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>104,309</b>	<b>108,946</b>	<b>255,000</b>	<b>246,000</b>	<b>(104,683)</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	0	0	0	0	0
Transfers Out	(137,919)	(137,919)	(243,792)	(243,792)	(90,614)
<b>Net Other Financing Sources (Uses)</b>	<b>(137,919)</b>	<b>(137,919)</b>	<b>(243,792)</b>	<b>(243,792)</b>	<b>(90,614)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(33,610)</b>	<b>(28,973)</b>	<b>11,208</b>	<b>2,208</b>	<b>(195,297)</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>5,996,679</b>	<b>6,487,715</b>	<b>6,487,715</b>	<b>6,487,715</b>	<b>6,191,976</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>5,963,069</b>	<b>6,458,742</b>	<b>6,498,923</b>	<b>6,489,923</b>	<b>5,996,679</b>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		(4,637)			
Beginning Fund Balance Conversion to GAAP Basis		(491,036)			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>5,963,069</b>			

COUNTY OF CHAMPAIGN, ILLINOIS  
 WORKING CASH FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2015 and 2014

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Cash	\$377,965	\$377,937
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u><u>377,965</u></u>	<u><u>377,937</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Due To Other Funds	251	223
Funds Held For Others	0	0
Unearned Revenue	<u>0</u>	<u>0</u>
Total Liabilities	<u>251</u>	<u>223</u>
 FUND BALANCE (DEFICIT):		
Restricted For General Government	<u>377,714</u>	<u>377,714</u>
Total Fund Balance (Deficit)	<u>377,714</u>	<u>377,714</u>
Total Liabilities and Fund Balance	<u><u>377,965</u></u>	<u><u>377,937</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS  
WORKING CASH FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET (NON-GAAP BASIS)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	2015				2014
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	251	251	225	225	223
Miscellaneous	0	0	0	0	0
<b>Total Revenues</b>	<b>251</b>	<b>251</b>	<b>225</b>	<b>225</b>	<b>223</b>
<b>EXPENDITURES:</b>					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>251</b>	<b>251</b>	<b>225</b>	<b>225</b>	<b>223</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	0	0	0	0	0
Transfers Out	(251)	(251)	(251)	(225)	(223)
<b>Net Other Financing Sources (Uses)</b>	<b>(251)</b>	<b>(251)</b>	<b>(251)</b>	<b>(225)</b>	<b>(223)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>(26)</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>377,714</b>	<b>377,714</b>	<b>377,714</b>	<b>377,714</b>	<b>377,714</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>377,714</b>	<b>377,714</b>	<b>377,688</b>	<b>377,714</b>	<b>377,714</b>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>377,714</b>			

COUNTY OF CHAMPAIGN, ILLINOIS  
COUNTY CLERK SURCHARGE FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Cash	\$874	\$812
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	874	812
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	874	812
Due To Other Funds	0	0
Funds Held For Others	0	0
Unearned Revenue	0	0
Total Liabilities	874	812
 FUND BALANCE (DEFICIT):		
Restricted For General Government	0	0
Total Fund Balance (Deficit)	0	0
Total Liabilities and Fund Balance	874	812

COUNTY OF CHAMPAIGN, ILLINOIS  
COUNTY CLERK SURCHARGE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET (NON-GAAP BASIS)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	2015				2014
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	11,034	11,034	12,000	12,000	12,036
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
<b>Total Revenues</b>	<b>11,034</b>	<b>11,034</b>	<b>12,000</b>	<b>12,000</b>	<b>12,036</b>
<b>EXPENDITURES:</b>					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	11,034	11,034	12,000	12,000	12,036
Capital Outlay	0	0	0	0	0
<b>Total Expenditures</b>	<b>11,034</b>	<b>11,034</b>	<b>12,000</b>	<b>12,000</b>	<b>12,036</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>0</b>			

COUNTY OF CHAMPAIGN, ILLINOIS  
SHERIFF DRUG FORFEITURES FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2015 and 2014

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Cash	\$100,094	\$85,341
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	1,822
Accrued Interest	0	0
Other	275	0
Due From Other Funds		
Prepaid Expenses	<u>101</u>	<u>0</u>
Total Assets	<u><u>100,470</u></u>	<u><u>87,163</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	283	211
Due To Other Funds	0	0
Funds Held For Others	0	0
Unearned Revenue	<u>0</u>	<u>0</u>
Total Liabilities	<u>283</u>	<u>211</u>
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>100,187</u>	<u>86,952</u>
Total Fund Balance (Deficit)	<u>100,187</u>	<u>86,952</u>
Total Liabilities and Fund Balance	<u><u>100,470</u></u>	<u><u>87,163</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS  
SHERIFF DRUG FORFEITURES FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET (NON-GAAP BASIS)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	2015				2014
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	23,948	23,948	25,000	25,000	(452)
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	61	61	20	20	50
Miscellaneous	1	1	0	0	0
<b>Total Revenues</b>	<b>24,010</b>	<b>24,010</b>	<b>25,020</b>	<b>25,020</b>	<b>(402)</b>
<b>EXPENDITURES:</b>					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	5,267	5,267	8,432	8,000	5,877
Services	5,508	5,508	17,568	18,000	5,910
Capital Outlay	0	0	0	0	0
<b>Total Expenditures</b>	<b>10,775</b>	<b>10,775</b>	<b>26,000</b>	<b>26,000</b>	<b>11,787</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>13,235</b>	<b>13,235</b>	<b>(980)</b>	<b>(980)</b>	<b>(12,189)</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>13,235</b>	<b>13,235</b>	<b>(980)</b>	<b>(980)</b>	<b>(12,189)</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>86,952</b>	<b>86,952</b>	<b>86,952</b>	<b>86,952</b>	<b>99,141</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>100,187</b>	<b>100,187</b>	<b>85,972</b>	<b>85,972</b>	<b>86,952</b>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>100,187</b>			

COUNTY OF CHAMPAIGN, ILLINOIS  
 COURT'S AUTOMATION FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2015 and 2014

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Cash	\$52,868	\$0
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>33,360</u>	<u>90,709</u>
Total Assets	<u><u>86,228</u></u>	<u><u>90,709</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	3,236	2,807
Accounts Payable	833	749
Due To Other Funds	565	73,822
Funds Held For Others	0	0
Unearned Revenue	<u>0</u>	<u>0</u>
Total Liabilities	<u>4,634</u>	<u>77,378</u>
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	81,594	13,331
Unassigned	<u>0</u>	<u>0</u>
Total Fund Balance (Deficit)	<u>81,594</u>	<u>13,331</u>
 Total Liabilities and Fund Balance	 <u><u>86,228</u></u>	 <u><u>90,709</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS  
 COURT'S AUTOMATION FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 ACTUAL AND BUDGET (NON-GAAP BASIS)  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	2015				2014
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	272,845	272,845	330,800	330,800	270,019
Investment Earnings	7	7	0	0	0
Miscellaneous	0	0	0	0	0
<b>Total Revenues</b>	<b>272,852</b>	<b>272,852</b>	<b>330,800</b>	<b>330,800</b>	<b>270,019</b>
<b>EXPENDITURES:</b>					
Justice & Public Safety:					
Salaries	93,842	93,842	93,862	93,862	99,291
Fringe Benefits	24,189	24,189	26,141	26,141	26,403
Commodities	24,448	24,448	33,247	7,500	39,340
Services	137,712	137,712	144,613	141,500	152,397
Capital Outlay	0	0	0	0	11,594
<b>Total Expenditures</b>	<b>280,191</b>	<b>280,191</b>	<b>297,863</b>	<b>269,003</b>	<b>329,025</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(7,339)</b>	<b>(7,339)</b>	<b>32,937</b>	<b>61,797</b>	<b>(59,006)</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	75,602	75,602	61,202	0	89,921
Transfers Out	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>75,602</b>	<b>75,602</b>	<b>61,202</b>	<b>0</b>	<b>89,921</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>68,263</b>	<b>68,263</b>	<b>94,139</b>	<b>61,797</b>	<b>30,915</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>13,331</b>	<b>13,331</b>	<b>13,331</b>	<b>13,331</b>	<b>(17,584)</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>81,594</b>	<b>81,594</b>	<b>107,470</b>	<b>75,128</b>	<b>13,331</b>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>81,594</b>			

COUNTY OF CHAMPAIGN, ILLINOIS  
 RECORDER'S AUTOMATION FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2015 and 2014

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Cash	\$599,756	\$689,704
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>28,124</u>	<u>21,418</u>
Total Assets	<u><u>627,880</u></u>	<u><u>711,122</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	542	34,300
Accounts Payable	5,180	481
Due To Other Funds	3,173	2,971
Funds Held For Others	0	0
Unearned Revenue	<u>0</u>	<u>0</u>
Total Liabilities	<u>8,895</u>	<u>37,752</u>
 FUND BALANCE (DEFICIT):		
Restricted For General Government	<u>618,985</u>	<u>673,370</u>
Total Fund Balance (Deficit)	<u>618,985</u>	<u>673,370</u>
Total Liabilities and Fund Balance	<u><u>627,880</u></u>	<u><u>711,122</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS  
RECORDER'S AUTOMATION FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET (NON-GAAP BASIS)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	2015				2014
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	196,295	196,295	81,000	81,000	201,935
Investment Earnings	414	414	200	200	375
Miscellaneous	1,887	1,887	75,000	75,000	7,904
<b>Total Revenues</b>	<b>198,596</b>	<b>198,596</b>	<b>156,200</b>	<b>156,200</b>	<b>210,214</b>
<b>EXPENDITURES:</b>					
General Government:					
Salaries	15,638	15,638	30,649	30,702	16,847
Fringe Benefits	3,194	3,194	3,272	3,219	3,587
Commodities	6,490	6,490	17,600	17,600	8,371
Services	137,264	137,264	162,445	77,945	84,773
Capital Outlay	90,395	90,395	90,500	45,000	50,500
<b>Total Expenditures</b>	<b>252,981</b>	<b>252,981</b>	<b>304,466</b>	<b>174,466</b>	<b>164,078</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(54,385)</b>	<b>(54,385)</b>	<b>(148,266)</b>	<b>(18,266)</b>	<b>46,136</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(54,385)</b>	<b>(54,385)</b>	<b>(148,266)</b>	<b>(18,266)</b>	<b>46,136</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>673,370</b>	<b>673,370</b>	<b>673,370</b>	<b>673,370</b>	<b>627,234</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>618,985</b>	<b>618,985</b>	<b>525,104</b>	<b>655,104</b>	<b>673,370</b>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>618,985</b>			

COUNTY OF CHAMPAIGN, ILLINOIS  
CHILD SUPPORT SERVICES FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2015 and 2014

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Cash	\$304,027	\$374,282
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
 Total Assets	 <u><u>304,027</u></u>	 <u><u>374,282</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Due To Other Funds	0	61,915
Funds Held For Others	0	0
Unearned Revenue	<u>0</u>	<u>0</u>
 Total Liabilities	 <u>0</u>	 <u>61,915</u>
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>304,027</u>	<u>312,367</u>
 Total Fund Balance (Deficit)	 <u>304,027</u>	 <u>312,367</u>
 Total Liabilities and Fund Balance	 <u><u>304,027</u></u>	 <u><u>374,282</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS  
CHILD SUPPORT SERVICES FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET (NON-GAAP BASIS)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	2015				2014
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	13,104	13,104	50,000	50,000	16,083
Investment Earnings	209	209	0	0	222
Miscellaneous	0	0	0	0	0
<b>Total Revenues</b>	<b>13,313</b>	<b>13,313</b>	<b>50,000</b>	<b>50,000</b>	<b>16,305</b>
<b>EXPENDITURES:</b>					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	1,247	1,247	8,000	8,000	352
Services	5	5	22,650	22,650	9,913
Capital Outlay	0	0	0	0	0
<b>Total Expenditures</b>	<b>1,252</b>	<b>1,252</b>	<b>30,650</b>	<b>30,650</b>	<b>10,265</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>12,061</b>	<b>12,061</b>	<b>19,350</b>	<b>19,350</b>	<b>6,040</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	0	0	0	0	0
Transfers Out	(20,401)	(20,401)	30,401	10,000	(61,915)
<b>Net Other Financing Sources (Uses)</b>	<b>(20,401)</b>	<b>(20,401)</b>	<b>30,401</b>	<b>10,000</b>	<b>(61,915)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(8,340)</b>	<b>(8,340)</b>	<b>49,751</b>	<b>29,350</b>	<b>(55,875)</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>312,367</b>	<b>312,367</b>	<b>312,367</b>	<b>312,367</b>	<b>368,242</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>304,027</b>	<b>304,027</b>	<b>362,118</b>	<b>341,717</b>	<b>312,367</b>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>304,027</b>			

COUNTY OF CHAMPAIGN, ILLINOIS  
 PROBATION SERVICES FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2015 and 2014

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Cash	\$1,370,137	\$1,106,400
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	15	0
Due From Other Funds	<u>0</u>	<u>0</u>
 Total Assets	 <u><u>1,370,152</u></u>	 <u><u>1,106,400</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	9,259	12,738
Due To Other Funds	14,400	16,879
Funds Held For Others	0	0
Unearned Revenue	<u>0</u>	<u>0</u>
 Total Liabilities	 <u>23,659</u>	 <u>29,617</u>
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>1,346,493</u>	<u>1,076,783</u>
 Total Fund Balance (Deficit)	 <u>1,346,493</u>	 <u>1,076,783</u>
 Total Liabilities and Fund Balance	 <u><u>1,370,152</u></u>	 <u><u>1,106,400</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS  
 PROBATION SERVICES FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 ACTUAL AND BUDGET (NON-GAAP BASIS)  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	2015				2014
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	554,033	554,033	542,000	542,000	570,468
Investment Earnings	804	804	375	375	554
Miscellaneous	3,542	3,542	0	0	5,961
<b>Total Revenues</b>	<b>558,379</b>	<b>558,379</b>	<b>542,375</b>	<b>542,375</b>	<b>576,983</b>
<b>EXPENDITURES:</b>					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	34,001	34,001	43,601	43,520	33,244
Services	230,268	230,268	385,979	391,100	173,463
Capital Outlay	0	0	0	0	58,705
<b>Total Expenditures</b>	<b>264,269</b>	<b>264,269</b>	<b>429,580</b>	<b>434,620</b>	<b>265,412</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>294,110</b>	<b>294,110</b>	<b>112,795</b>	<b>107,755</b>	<b>311,571</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	0	0	0	0	0
Transfers Out	(24,400)	(24,400)	(24,400)	(19,360)	(55,103)
<b>Net Other Financing Sources (Uses)</b>	<b>(24,400)</b>	<b>(24,400)</b>	<b>(24,400)</b>	<b>(19,360)</b>	<b>(55,103)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>269,710</b>	<b>269,710</b>	<b>88,395</b>	<b>88,395</b>	<b>256,468</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>1,076,783</b>	<b>1,076,783</b>	<b>1,076,783</b>	<b>1,076,783</b>	<b>820,315</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>1,346,493</b>	<b>1,346,493</b>	<b>1,165,178</b>	<b>1,165,178</b>	<b>1,076,783</b>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>1,346,493</b>			

COUNTY OF CHAMPAIGN, ILLINOIS  
 TAX SALE AUTOMATION FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2015 and 2014

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Cash	\$49,527	\$48,142
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	50	0
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u><u>49,577</u></u>	<u><u>48,142</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Unearned Revenue	<u>0</u>	<u>0</u>
Total Liabilities	<u>0</u>	<u>0</u>
 FUND BALANCE (DEFICIT):		
Restricted For General Government	<u>49,577</u>	<u>48,142</u>
Total Fund Balance (Deficit)	<u>49,577</u>	<u>48,142</u>
Total Liabilities and Fund Balance	<u><u>49,577</u></u>	<u><u>48,142</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS  
 TAX SALE AUTOMATION FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 ACTUAL AND BUDGET (NON-GAAP BASIS)  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	2015				2014
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	24,740	24,740	29,800	29,800	26,366
Investment Earnings	32	32	65	65	27
Miscellaneous	0	0	0	0	0
<b>Total Revenues</b>	<b>24,772</b>	<b>24,772</b>	<b>29,865</b>	<b>29,865</b>	<b>26,393</b>
<b>EXPENDITURES:</b>					
General Government:					
Salaries	3,886	3,886	5,000	5,000	3,611
Fringe Benefits	472	472	639	639	460
Commodities	2,025	2,025	7,500	7,500	3,837
Services	16,954	16,954	22,339	22,339	17,551
Capital Outlay	0	0	5,000	5,000	0
<b>Total Expenditures</b>	<b>23,337</b>	<b>23,337</b>	<b>40,478</b>	<b>40,478</b>	<b>25,459</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>1,435</b>	<b>1,435</b>	<b>(10,613)</b>	<b>(10,613)</b>	<b>934</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>1,435</b>	<b>1,435</b>	<b>(10,613)</b>	<b>(10,613)</b>	<b>934</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>48,142</b>	<b>48,142</b>	<b>48,142</b>	<b>48,142</b>	<b>47,208</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>49,577</b>	<b>49,577</b>	<b>37,529</b>	<b>37,529</b>	<b>48,142</b>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>49,577</b>			

COUNTY OF CHAMPAIGN, ILLINOIS  
STATE'S ATTORNEY DRUG FORFEITURES FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2015 and 2014

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Cash	\$0	\$12,214
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>45,044</u>	<u>31,124</u>
Total Assets	<u><u>45,044</u></u>	<u><u>43,338</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	10,423	2,450
Due To Other Funds	9,000	9,306
Funds Held For Others	0	0
Unearned Revenue	<u>0</u>	<u>0</u>
Total Liabilities	<u>19,423</u>	<u>11,756</u>
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>25,621</u>	<u>31,582</u>
Total Fund Balance (Deficit)	<u>25,621</u>	<u>31,582</u>
Total Liabilities and Fund Balance	<u><u>45,044</u></u>	<u><u>43,338</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS  
STATE'S ATTORNEY DRUG FORFEITURES FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET (NON-GAAP BASIS)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	2015				2014
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	38,360	38,360	31,000	31,000	32,046
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	33	33	0	0	19
Miscellaneous	0	0	0	0	0
<b>Total Revenues</b>	<b>38,393</b>	<b>38,393</b>	<b>31,000</b>	<b>31,000</b>	<b>32,065</b>
<b>EXPENDITURES:</b>					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	19,157	19,157	19,160	3,350	21,925
Services	16,197	16,197	16,198	2,025	4,227
Capital Outlay	0	0	0	0	0
<b>Total Expenditures</b>	<b>35,354</b>	<b>35,354</b>	<b>35,358</b>	<b>5,375</b>	<b>26,152</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>3,039</b>	<b>3,039</b>	<b>(4,358)</b>	<b>25,625</b>	<b>5,913</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	0	0	0	0	0
Transfers Out	(9,000)	(9,000)	(9,017)	(9,000)	(9,306)
<b>Net Other Financing Sources (Uses)</b>	<b>(9,000)</b>	<b>(9,000)</b>	<b>(9,017)</b>	<b>(9,000)</b>	<b>(9,306)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(5,961)</b>	<b>(5,961)</b>	<b>(13,375)</b>	<b>16,625</b>	<b>(3,393)</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>31,582</b>	<b>31,582</b>	<b>31,582</b>	<b>31,582</b>	<b>34,975</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>25,621</b>	<b>25,621</b>	<b>18,207</b>	<b>48,207</b>	<b>31,582</b>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>25,621</b>			

COUNTY OF CHAMPAIGN, ILLINOIS  
PROPERTY TAX INTEREST FEE FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2015 and 2014

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Cash	\$59,711	\$58,699
Investments	100,262	100,419
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
 Total Assets	 <u><u>159,973</u></u>	 <u><u>159,118</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Due To Other Funds	59,705	58,300
Funds Held For Others	0	0
Unearned Revenue	<u>0</u>	<u>0</u>
 Total Liabilities	 <u><u>59,705</u></u>	 <u><u>58,300</u></u>
 FUND BALANCE (DEFICIT):		
Restricted For General Government	<u>100,268</u>	<u>100,818</u>
 Total Fund Balance (Deficit)	 <u><u>100,268</u></u>	 <u><u>100,818</u></u>
 Total Liabilities and Fund Balance	 <u><u>159,973</u></u>	 <u><u>159,118</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS  
PROPERTY TAX INTEREST FEE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET (NON-GAAP BASIS)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	2015				2014
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	58,740	58,740	58,705	54,000	58,680
Investment Earnings	415	572	1,000	1,000	438
Miscellaneous	0	0	0	0	0
<b>Total Revenues</b>	<b>59,155</b>	<b>59,312</b>	<b>59,705</b>	<b>55,000</b>	<b>59,118</b>
<b>EXPENDITURES:</b>					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>59,155</b>	<b>59,312</b>	<b>59,705</b>	<b>55,000</b>	<b>59,118</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	0	0	0	0	0
Transfers Out	(59,705)	(59,705)	59,705	59,705	(58,300)
<b>Net Other Financing Sources (Uses)</b>	<b>(59,705)</b>	<b>(59,705)</b>	<b>59,705</b>	<b>59,705</b>	<b>(58,300)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(550)</b>	<b>(393)</b>	<b>119,410</b>	<b>114,705</b>	<b>818</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>100,818</b>	<b>100,399</b>	<b>100,399</b>	<b>100,399</b>	<b>100,000</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>100,268</b>	<b>100,006</b>	<b>219,809</b>	<b>215,104</b>	<b>100,818</b>
Revenues/Sources Conversion to GAAP Basis		(157)			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		419			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>100,268</b>			

COUNTY OF CHAMPAIGN, ILLINOIS  
 ELECTION ASSISTANCE / ACCESSIBILITY GRANT FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2015 and 2014

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Cash	\$25,735	\$5,186
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
 Total Assets	 <u><u>25,735</u></u>	 <u><u>5,186</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Due To Other Funds	20,538	0
Funds Held For Others	0	0
Unearned Revenue	<u>0</u>	<u>0</u>
 Total Liabilities	 <u>20,538</u>	 <u>0</u>
 FUND BALANCE (DEFICIT):		
Restricted For General Government	<u>5,197</u>	<u>5,186</u>
 Total Fund Balance (Deficit)	 <u>5,197</u>	 <u>5,186</u>
 Total Liabilities and Fund Balance	 <u><u>25,735</u></u>	 <u><u>5,186</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS  
ELECTION ASSISTANCE / ACCESSIBILITY GRANT FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET (NON-GAAP BASIS)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	2015				2014
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	20,538	20,538	20,539	20,000	62,155
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	11	11	10	10	4
Miscellaneous	0	0	0	0	0
Total Revenues	<u>20,549</u>	<u>20,549</u>	<u>20,549</u>	<u>20,010</u>	<u>62,159</u>
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	34,385
Services	0	0	0	20,010	0
Capital Outlay	0	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>20,010</u>	<u>34,385</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>20,549</u>	<u>20,549</u>	<u>20,549</u>	<u>0</u>	<u>27,774</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(20,538)	(20,538)	(20,549)	0	(27,770)
Net Other Financing Sources (Uses)	<u>(20,538)</u>	<u>(20,538)</u>	<u>(20,549)</u>	<u>0</u>	<u>(27,770)</u>
NET CHANGE IN FUND BALANCE	11	11	0	0	4
FUND BALANCE (DEFICIT)--Beginning of Year	<u>5,186</u>	<u>5,186</u>	<u>5,186</u>	<u>5,186</u>	<u>5,182</u>
FUND BALANCE (DEFICIT)--End of Year	<u><u>5,197</u></u>	<u><u>5,197</u></u>	<u><u>5,186</u></u>	<u><u>5,186</u></u>	<u><u>5,186</u></u>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		<u>0</u>			
GAAP Basis Fund Balance (Deficit)		<u><u>5,197</u></u>			

COUNTY OF CHAMPAIGN, ILLINOIS  
COUNTY HISTORICAL FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2015 and 2014

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Cash	\$8,529	\$8,523
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u><u>8,529</u></u>	<u><u>8,523</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Unearned Revenue	<u>0</u>	<u>0</u>
Total Liabilities	<u>0</u>	<u>0</u>
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>8,529</u>	<u>8,523</u>
Total Fund Balance (Deficit)	<u>8,529</u>	<u>8,523</u>
 Total Liabilities and Fund Balance	 <u><u>8,529</u></u>	 <u><u>8,523</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS  
COUNTY HISTORICAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET (NON-GAAP BASIS)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	2015				2014
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	6	6	10	10	5
Miscellaneous	0	0	0	0	0
<b>Total Revenues</b>	<b>6</b>	<b>6</b>	<b>10</b>	<b>10</b>	<b>5</b>
<b>EXPENDITURES:</b>					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>6</b>	<b>6</b>	<b>10</b>	<b>10</b>	<b>5</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>6</b>	<b>6</b>	<b>10</b>	<b>10</b>	<b>5</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>8,523</b>	<b>8,523</b>	<b>8,523</b>	<b>8,523</b>	<b>8,518</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>8,529</b>	<b>8,529</b>	<b>8,533</b>	<b>8,533</b>	<b>8,523</b>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>8,529</b>			

COUNTY OF CHAMPAIGN, ILLINOIS  
 CIRCUIT CLERK OPERATIONS AND ADMINISTRATION FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2015 and 2014

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Cash	\$284,839	\$147,607
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>72,723</u>
Total Assets	<u><u>284,839</u></u>	<u><u>220,330</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	1,906	1,653
Accounts Payable	37,469	24,445
Due To Other Funds	338	653
Funds Held For Others	0	0
Unearned Revenue	<u>0</u>	<u>0</u>
Total Liabilities	<u>39,713</u>	<u>26,751</u>
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>245,126</u>	<u>193,579</u>
Total Fund Balance (Deficit)	<u>245,126</u>	<u>193,579</u>
Total Liabilities and Fund Balance	<u><u>284,839</u></u>	<u><u>220,330</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS  
 CIRCUIT CLERK OPERATIONS AND ADMINISTRATION FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 ACTUAL AND BUDGET (NON-GAAP BASIS)  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	2015				2014
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	217,914	217,914	175,000	175,000	169,409
Investment Earnings	173	173	100	100	129
Miscellaneous	0	0	0	0	0
<b>Total Revenues</b>	<b>218,087</b>	<b>218,087</b>	<b>175,100</b>	<b>175,100</b>	<b>169,538</b>
<b>EXPENDITURES:</b>					
Justice & Public Safety:					
Salaries	55,280	55,280	55,298	55,298	58,496
Fringe Benefits	17,204	17,204	19,520	19,520	18,923
Commodities	38,430	38,430	60,310	74,500	54,765
Services	31,625	31,625	35,190	21,000	2,936
Capital Outlay	0	0	0	0	0
<b>Total Expenditures</b>	<b>142,539</b>	<b>142,539</b>	<b>170,318</b>	<b>170,318</b>	<b>135,120</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>75,548</b>	<b>75,548</b>	<b>4,782</b>	<b>4,782</b>	<b>34,418</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	0	0	0	0	0
Transfers Out	(24,001)	(24,001)	(24,001)	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>(24,001)</b>	<b>(24,001)</b>	<b>(24,001)</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>51,547</b>	<b>51,547</b>	<b>(19,219)</b>	<b>4,782</b>	<b>34,418</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>193,579</b>	<b>193,579</b>	<b>193,579</b>	<b>193,579</b>	<b>159,161</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>245,126</b>	<b>245,126</b>	<b>174,360</b>	<b>198,361</b>	<b>193,579</b>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>245,126</b>			

COUNTY OF CHAMPAIGN, ILLINOIS  
 CIRCUIT CLERK ELECTRONIC CITATIONS FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2015 and 2014

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Cash	\$102,041	\$77,697
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
 Total Assets	 <u>102,041</u>	 <u>77,697</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Unearned Revenue	<u>0</u>	<u>0</u>
 Total Liabilities	 <u>0</u>	 <u>0</u>
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>102,041</u>	<u>77,697</u>
 Total Fund Balance (Deficit)	 <u>102,041</u>	 <u>77,697</u>
 Total Liabilities and Fund Balance	 <u>102,041</u>	 <u>77,697</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
 CIRCUIT CLERK ELECTRONIC CITATIONS FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 ACTUAL AND BUDGET (NON-GAAP BASIS)  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	2015				2014
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	24,292	24,292	20,000	20,000	24,494
Investment Earnings	52	52	0	0	38
Miscellaneous	0	0	0	0	0
<b>Total Revenues</b>	<b>24,344</b>	<b>24,344</b>	<b>20,000</b>	<b>20,000</b>	<b>24,532</b>
<b>EXPENDITURES:</b>					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	0
Capital Outlay	0	0	60,000	60,000	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>60,000</b>	<b>60,000</b>	<b>0</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>24,344</b>	<b>24,344</b>	<b>(40,000)</b>	<b>(40,000)</b>	<b>24,532</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>24,344</b>	<b>24,344</b>	<b>(40,000)</b>	<b>(40,000)</b>	<b>24,532</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>77,697</b>	<b>77,697</b>	<b>77,697</b>	<b>77,697</b>	<b>53,165</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>102,041</b>	<b>102,041</b>	<b>37,697</b>	<b>37,697</b>	<b>77,697</b>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>102,041</b>			

COUNTY OF CHAMPAIGN, ILLINOIS  
 STATES ATTORNEY RECORDS AUTOMATION FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2015 and 2014

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Cash	\$5,501	\$7,196
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>4,942</u>	<u>0</u>
Total Assets	<u><u>10,443</u></u>	<u><u>7,196</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	5,529	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Unearned Revenue	<u>0</u>	<u>0</u>
Total Liabilities	<u>5,529</u>	<u>0</u>
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>4,914</u>	<u>7,196</u>
Total Fund Balance (Deficit)	<u>4,914</u>	<u>7,196</u>
Total Liabilities and Fund Balance	<u><u>10,443</u></u>	<u><u>7,196</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS  
STATE'S ATTORNEY RECORDS AUTOMATION FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET (NON-GAAP BASIS)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	2015				2014
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	8,860	8,860	8,110	8,110	8,673
Investment Earnings	6	6	0	0	4
Miscellaneous	0	0	0	0	0
<b>Total Revenues</b>	<b>8,866</b>	<b>8,866</b>	<b>8,110</b>	<b>8,110</b>	<b>8,677</b>
<b>EXPENDITURES:</b>					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	9,453	9,453	10,795	7,500	6,562
Services	1,695	1,695	1,705	0	1,837
Capital Outlay	0	0	0	0	0
<b>Total Expenditures</b>	<b>11,148</b>	<b>11,148</b>	<b>12,500</b>	<b>7,500</b>	<b>8,399</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(2,282)</b>	<b>(2,282)</b>	<b>(4,390)</b>	<b>610</b>	<b>278</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(2,282)</b>	<b>(2,282)</b>	<b>(4,390)</b>	<b>610</b>	<b>278</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>7,196</b>	<b>7,196</b>	<b>7,196</b>	<b>7,196</b>	<b>6,918</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>4,914</b>	<b>4,914</b>	<b>2,806</b>	<b>7,806</b>	<b>7,196</b>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>4,914</b>			

COUNTY OF CHAMPAIGN, ILLINOIS  
ACCESS INITIATIVE GRANT FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Cash	\$291,400	\$444,945
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	291,400	444,945
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	3,118
Accounts Payable	0	1,597
Due To Other Funds	1,710	5,847
Funds Held For Others	0	0
Unearned Revenue	289,690	0
Total Liabilities	291,400	10,562
 FUND BALANCE (DEFICIT):		
Restricted For Health and Education	0	434,383
Total Fund Balance (Deficit)	0	434,383
Total Liabilities and Fund Balance	291,400	444,945

COUNTY OF CHAMPAIGN, ILLINOIS  
ACCESS INITIATIVE GRANT FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET (NON-GAAP BASIS)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	2015				2014
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	273,548	563,238	814,615	814,615	1,316,504
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	188	188	50	50	177
Miscellaneous	50	50	0	0	13,128
<b>Total Revenues</b>	<b>273,786</b>	<b>563,476</b>	<b>814,665</b>	<b>814,665</b>	<b>1,329,809</b>
<b>EXPENDITURES:</b>					
Health:					
Salaries	95,758	95,758	99,185	99,185	113,950
Fringe Benefits	23,155	23,155	24,285	24,285	29,188
Commodities	93	93	725	725	532
Services	589,163	589,163	910,851	910,851	1,061,168
Capital Outlay	0	0	0	0	0
<b>Total Expenditures</b>	<b>708,169</b>	<b>708,169</b>	<b>1,035,046</b>	<b>1,035,046</b>	<b>1,204,838</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(434,383)</b>	<b>(144,693)</b>	<b>(220,381)</b>	<b>(220,381)</b>	<b>124,971</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(434,383)</b>	<b>(144,693)</b>	<b>(220,381)</b>	<b>(220,381)</b>	<b>124,971</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>434,383</b>	<b>434,383</b>	<b>434,383</b>	<b>434,383</b>	<b>309,412</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>0</b>	<b>289,690</b>	<b>214,002</b>	<b>214,002</b>	<b>434,383</b>
Revenues/Sources Conversion to GAAP Basis		(289,690)			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>0</b>			

COUNTY OF CHAMPAIGN, ILLINOIS  
 JAIL COMMISSARY FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2015 and 2014

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Cash	\$357,072	\$331,824
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	4,585	5,015
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u><u>361,657</u></u>	<u><u>336,839</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	3,148	3,650
Due To Other Funds	0	0
Funds Held For Others	0	0
Unearned Revenue	<u>0</u>	<u>0</u>
Total Liabilities	<u>3,148</u>	<u>3,650</u>
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>358,509</u>	<u>333,189</u>
Total Fund Balance (Deficit)	<u>358,509</u>	<u>333,189</u>
 Total Liabilities and Fund Balance	 <u><u>361,657</u></u>	 <u><u>336,839</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS  
 JAIL COMMISSARY FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 ACTUAL AND BUDGET (NON-GAAP BASIS)  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	2015				2014
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	1,079	1,079	150	150	191
Miscellaneous	61,119	61,119	55,000	55,000	56,432
<b>Total Revenues</b>	<b>62,198</b>	<b>62,198</b>	<b>55,150</b>	<b>55,150</b>	<b>56,623</b>
<b>EXPENDITURES:</b>					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	8,178	8,178	10,673	2,600	2,012
Services	20,105	20,105	20,262	13,905	20,199
Capital Outlay	8,595	8,595	25,570	40,000	0
<b>Total Expenditures</b>	<b>36,878</b>	<b>36,878</b>	<b>56,505</b>	<b>56,505</b>	<b>22,211</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>25,320</b>	<b>25,320</b>	<b>(1,355)</b>	<b>(1,355)</b>	<b>34,412</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>25,320</b>	<b>25,320</b>	<b>(1,355)</b>	<b>(1,355)</b>	<b>34,412</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>333,189</b>	<b>333,189</b>	<b>333,189</b>	<b>333,189</b>	<b>298,777</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>358,509</b>	<b>358,509</b>	<b>331,834</b>	<b>331,834</b>	<b>333,189</b>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>358,509</b>			

COUNTY OF CHAMPAIGN, ILLINOIS  
COUNTY JAIL MEDICAL COSTS FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2015 and 2014

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Cash	\$2,882	\$3,100
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u><u>2,882</u></u>	<u><u>3,100</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Unearned Revenue	<u>0</u>	<u>0</u>
Total Liabilities	<u>0</u>	<u>0</u>
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>2,882</u>	<u>3,100</u>
Total Fund Balance (Deficit)	<u>2,882</u>	<u>3,100</u>
Total Liabilities and Fund Balance	<u><u>2,882</u></u>	<u><u>3,100</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS  
COUNTY JAIL MEDICAL COSTS FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET (NON-GAAP BASIS)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	2015				2014
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	26,572	26,572	26,800	26,800	26,982
Investment Earnings	10	10	7	7	11
Miscellaneous	0	0	0	0	0
<b>Total Revenues</b>	<b>26,582</b>	<b>26,582</b>	<b>26,807</b>	<b>26,807</b>	<b>26,993</b>
<b>EXPENDITURES:</b>					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>26,582</b>	<b>26,582</b>	<b>26,807</b>	<b>26,807</b>	<b>26,993</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	0	0	0	0	0
Transfers Out	(26,800)	(26,800)	(26,800)	(26,800)	(24,111)
<b>Net Other Financing Sources (Uses)</b>	<b>(26,800)</b>	<b>(26,800)</b>	<b>(26,800)</b>	<b>(26,800)</b>	<b>(24,111)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(218)</b>	<b>(218)</b>	<b>7</b>	<b>7</b>	<b>2,882</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>3,100</b>	<b>3,100</b>	<b>3,100</b>	<b>3,100</b>	<b>218</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>2,882</b>	<b>2,882</b>	<b>3,107</b>	<b>3,107</b>	<b>3,100</b>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>2,882</b>			

COUNTY OF CHAMPAIGN, ILLINOIS  
COUNTY CLERK'S AUTOMATION FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2015 and 2014

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Cash	\$75,354	\$61,942
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>38,469</u>	<u>0</u>
Total Assets	<u><u>113,823</u></u>	<u><u>61,942</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	266	245
Due To Other Funds	0	0
Funds Held For Others	0	0
Unearned Revenue	<u>0</u>	<u>0</u>
Total Liabilities	<u>266</u>	<u>245</u>
 FUND BALANCE (DEFICIT):		
Restricted For General Government	<u>113,557</u>	<u>61,697</u>
Total Fund Balance (Deficit)	<u>113,557</u>	<u>61,697</u>
Total Liabilities and Fund Balance	<u><u>113,823</u></u>	<u><u>61,942</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS  
 COUNTY CLERK'S AUTOMATION FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 ACTUAL AND BUDGET (NON-GAAP BASIS)  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	2015				2014
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	18,460	18,460	25,000	25,000	19,354
Investment Earnings	44	44	0	0	31
Miscellaneous	8,141	8,141	7,000	7,000	7,428
<b>Total Revenues</b>	<b>26,645</b>	<b>26,645</b>	<b>32,000</b>	<b>32,000</b>	<b>26,813</b>
<b>EXPENDITURES:</b>					
General Government:					
Salaries	0	0	10,000	10,000	565
Fringe Benefits	0	0	0	0	0
Commodities	13,254	13,254	13,284	13,000	12,284
Services	0	0	8,716	9,000	478
Capital Outlay	0	0	0	0	0
<b>Total Expenditures</b>	<b>13,254</b>	<b>13,254</b>	<b>32,000</b>	<b>32,000</b>	<b>13,327</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>13,391</b>	<b>13,391</b>	<b>0</b>	<b>0</b>	<b>13,486</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	38,469	38,469	0	0	0
Transfers Out	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>38,469</b>	<b>38,469</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>51,860</b>	<b>51,860</b>	<b>0</b>	<b>0</b>	<b>13,486</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>61,697</b>	<b>61,697</b>	<b>61,697</b>	<b>61,697</b>	<b>48,211</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>113,557</b>	<b>113,557</b>	<b>61,697</b>	<b>61,697</b>	<b>61,697</b>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>113,557</b>			

COUNTY OF CHAMPAIGN, ILLINOIS  
 COURT DOCUMENT STORAGE FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2015 and 2014

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Cash	\$288,102	\$270,599
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>3,728</u>	<u>0</u>
Total Assets	<u><u>291,830</u></u>	<u><u>270,599</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	2,900	2,408
Accounts Payable	68,085	37,890
Due To Other Funds	45	12,896
Funds Held For Others	0	0
Unearned Revenue	<u>0</u>	<u>0</u>
Total Liabilities	<u>71,030</u>	<u>53,194</u>
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>220,800</u>	<u>217,405</u>
Total Fund Balance (Deficit)	<u>220,800</u>	<u>217,405</u>
Total Liabilities and Fund Balance	<u><u>291,830</u></u>	<u><u>270,599</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS  
 COURT DOCUMENT STORAGE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 ACTUAL AND BUDGET (NON-GAAP BASIS)  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	2015				2014
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	247,419	247,419	250,000	250,000	255,822
Investment Earnings	159	159	0	0	129
Miscellaneous	0	0	0	0	0
<b>Total Revenues</b>	<b>247,578</b>	<b>247,578</b>	<b>250,000</b>	<b>250,000</b>	<b>255,951</b>
<b>EXPENDITURES:</b>					
Justice & Public Safety:					
Salaries	92,701	92,701	94,415	84,810	71,272
Fringe Benefits	32,215	32,215	34,733	44,338	23,405
Commodities	3,646	3,646	4,200	2,500	7,758
Services	83,337	83,337	100,020	102,720	57,742
Capital Outlay	15,484	15,484	16,000	15,000	15,484
<b>Total Expenditures</b>	<b>227,383</b>	<b>227,383</b>	<b>249,368</b>	<b>249,368</b>	<b>175,661</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>20,195</b>	<b>20,195</b>	<b>632</b>	<b>632</b>	<b>80,290</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	0	0	0	0	0
Transfers Out	(16,800)	(16,800)	(16,800)	0	(11,127)
<b>Net Other Financing Sources (Uses)</b>	<b>(16,800)</b>	<b>(16,800)</b>	<b>(16,800)</b>	<b>0</b>	<b>(11,127)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>3,395</b>	<b>3,395</b>	<b>(16,168)</b>	<b>632</b>	<b>69,163</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>217,405</b>	<b>217,405</b>	<b>217,405</b>	<b>217,405</b>	<b>148,242</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>220,800</b>	<b>220,800</b>	<b>201,237</b>	<b>218,037</b>	<b>217,405</b>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>220,800</b>			

COUNTY OF CHAMPAIGN, ILLINOIS  
 VICTIM ADVOCACY GRANT FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2015 and 2014

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Cash	\$0	\$0
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>37,088</u>	<u>19,227</u>
 Total Assets	 <u><u>37,088</u></u>	 <u><u>19,227</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	1,907	1,653
Accounts Payable	0	0
Due To Other Funds	49,986	31,124
Funds Held For Others	0	0
Unearned Revenue	<u>0</u>	<u>0</u>
 Total Liabilities	 <u>51,893</u>	 <u>32,777</u>
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	0	0
Unassigned	<u>(14,805)</u>	<u>(13,550)</u>
 Total Fund Balance (Deficit)	 <u>(14,805)</u>	 <u>(13,550)</u>
 Total Liabilities and Fund Balance	 <u><u>37,088</u></u>	 <u><u>19,227</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS  
VICTIM ADVOCACY GRANT FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET (NON-GAAP BASIS)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	2015				2014
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	34,525	34,525	34,525	34,525	34,525
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	0	0	1
Miscellaneous	0	0	0	0	0
<b>Total Revenues</b>	<b>34,525</b>	<b>34,525</b>	<b>34,525</b>	<b>34,525</b>	<b>34,526</b>
<b>EXPENDITURES:</b>					
Justice & Public Safety:					
Salaries	55,280	55,280	55,280	55,278	58,476
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
<b>Total Expenditures</b>	<b>55,280</b>	<b>55,280</b>	<b>55,280</b>	<b>55,278</b>	<b>58,476</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(20,755)</b>	<b>(20,755)</b>	<b>(20,755)</b>	<b>(20,753)</b>	<b>(23,950)</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	19,500	19,500	19,452	19,452	19,227
Transfers Out	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>19,500</b>	<b>19,500</b>	<b>19,452</b>	<b>19,452</b>	<b>19,227</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(1,255)</b>	<b>(1,255)</b>	<b>(1,303)</b>	<b>(1,301)</b>	<b>(4,723)</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>(13,550)</b>	<b>(13,550)</b>	<b>(13,550)</b>	<b>(13,550)</b>	<b>(8,827)</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>(14,805)</b>	<b>(14,805)</b>	<b>(14,853)</b>	<b>(14,851)</b>	<b>(13,550)</b>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>(14,805)</b>			

COUNTY OF CHAMPAIGN, ILLINOIS  
SOLID WASTE MANAGEMENT FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2015 and 2014

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Cash	\$67,947	\$69,882
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
 Total Assets	 <u><u>67,947</u></u>	 <u><u>69,882</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	863	949
Due To Other Funds	0	0
Funds Held For Others	0	0
Unearned Revenue	<u>0</u>	<u>1,350</u>
 Total Liabilities	 <u>863</u>	 <u>2,299</u>
 FUND BALANCE (DEFICIT):		
Committed To General Government	<u>67,084</u>	<u>67,583</u>
 Total Fund Balance (Deficit)	 <u>67,084</u>	 <u>67,583</u>
 Total Liabilities and Fund Balance	 <u><u>67,947</u></u>	 <u><u>69,882</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS  
SOLID WASTE MANAGEMENT FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET (NON-GAAP BASIS)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	2015				2014
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	6,250	6,250	6,250	2,000	2,000
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	2,000	2,000	1,500	1,500	1,450
Charges for Services	0	0	0	0	0
Investment Earnings	46	46	40	40	41
Miscellaneous	0	0	0	0	0
<b>Total Revenues</b>	<b>8,296</b>	<b>8,296</b>	<b>7,790</b>	<b>3,540</b>	<b>3,491</b>
<b>EXPENDITURES:</b>					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	2,147	2,147	2,147	500	1,091
Services	6,648	6,648	6,653	3,100	1,464
Capital Outlay	0	0	0	0	0
<b>Total Expenditures</b>	<b>8,795</b>	<b>8,795</b>	<b>8,800</b>	<b>3,600</b>	<b>2,555</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(499)</b>	<b>(499)</b>	<b>(1,010)</b>	<b>(60)</b>	<b>936</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(499)</b>	<b>(499)</b>	<b>(1,010)</b>	<b>(60)</b>	<b>936</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>67,583</b>	<b>67,583</b>	<b>67,583</b>	<b>67,583</b>	<b>66,647</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>67,084</b>	<b>67,084</b>	<b>66,573</b>	<b>67,523</b>	<b>67,583</b>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>67,084</b>			

COUNTY OF CHAMPAIGN, ILLINOIS  
CHILD ADVOCACY CENTER FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2015 and 2014

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Cash	\$11,775	\$72,722
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	11,943	16,935
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u><u>23,718</u></u>	<u><u>89,657</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	3,827	3,594
Accounts Payable	1,971	2,549
Due To Other Funds	2,285	3,070
Funds Held For Others	0	0
Unearned Revenue	<u>0</u>	<u>0</u>
Total Liabilities	<u>8,083</u>	<u>9,213</u>
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>15,635</u>	<u>80,444</u>
Total Fund Balance (Deficit)	<u>15,635</u>	<u>80,444</u>
Total Liabilities and Fund Balance	<u><u>23,718</u></u>	<u><u>89,657</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS  
CHILD ADVOCACY CENTER FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET (NON-GAAP BASIS)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	2015				2014
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	151,527	151,527	189,583	189,583	188,504
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	40	40	10	10	37
Miscellaneous	16,633	16,633	23,000	23,000	70,470
<b>Total Revenues</b>	<b>168,200</b>	<b>168,200</b>	<b>212,593</b>	<b>212,593</b>	<b>259,011</b>
<b>EXPENDITURES:</b>					
Justice & Public Safety:					
Salaries	114,915	114,915	118,942	118,942	121,295
Fringe Benefits	28,817	28,817	31,655	31,655	31,613
Commodities	7,182	7,182	24,670	22,900	10,336
Services	68,332	68,332	76,422	80,192	75,417
Capital Outlay	13,763	13,763	14,000	12,000	0
<b>Total Expenditures</b>	<b>233,009</b>	<b>233,009</b>	<b>265,689</b>	<b>265,689</b>	<b>238,661</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(64,809)</b>	<b>(64,809)</b>	<b>(53,096)</b>	<b>(53,096)</b>	<b>20,350</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(64,809)</b>	<b>(64,809)</b>	<b>(53,096)</b>	<b>(53,096)</b>	<b>20,350</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>80,444</b>	<b>80,444</b>	<b>80,444</b>	<b>80,444</b>	<b>60,094</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>15,635</b>	<b>15,635</b>	<b>27,348</b>	<b>27,348</b>	<b>80,444</b>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>15,635</b>			

COUNTY OF CHAMPAIGN, ILLINOIS  
SPECIALTY COURTS FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2015 and 2014

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Cash	\$68,441	\$114,407
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>56,188</u>	<u>0</u>
Total Assets	<u><u>124,629</u></u>	<u><u>114,407</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	1,466	0
Accounts Payable	370	0
Due To Other Funds	239	0
Funds Held For Others	0	0
Unearned Revenue	<u>0</u>	<u>0</u>
Total Liabilities	<u>2,075</u>	<u>0</u>
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>122,554</u>	<u>114,407</u>
Total Fund Balance (Deficit)	<u>122,554</u>	<u>114,407</u>
 Total Liabilities and Fund Balance	 <u><u>124,629</u></u>	 <u><u>114,407</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS  
SPECIALTY COURTS FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET (NON-GAAP BASIS)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	2015				2014
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	42,313
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	21,606	21,606	20,734	20,734	21,529
Investment Earnings	65	65	25	25	65
Miscellaneous	100	100	500	500	530
<b>Total Revenues</b>	<b>21,771</b>	<b>21,771</b>	<b>21,259</b>	<b>21,259</b>	<b>64,437</b>
<b>EXPENDITURES:</b>					
Justice & Public Safety:					
Salaries	41,377	41,377	43,930	43,930	0
Fringe Benefits	13,353	13,353	15,989	15,989	0
Commodities	0	0	0	0	0
Services	15,082	15,082	20,000	20,000	75,260
Capital Outlay	0	0	0	0	0
<b>Total Expenditures</b>	<b>69,812</b>	<b>69,812</b>	<b>79,919</b>	<b>79,919</b>	<b>75,260</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(48,041)</b>	<b>(48,041)</b>	<b>(58,660)</b>	<b>(58,660)</b>	<b>(10,823)</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	56,188	56,188	59,919	59,919	32,948
Transfers Out	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>56,188</b>	<b>56,188</b>	<b>59,919</b>	<b>59,919</b>	<b>32,948</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>8,147</b>	<b>8,147</b>	<b>1,259</b>	<b>1,259</b>	<b>22,125</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>114,407</b>	<b>114,407</b>	<b>114,407</b>	<b>114,407</b>	<b>92,282</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>122,554</b>	<b>122,554</b>	<b>115,666</b>	<b>115,666</b>	<b>114,407</b>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>122,554</b>			

## DEBT SERVICE FUNDS

Purpose: Debt service funds are used to account for financial resources that are restricted, committed, or assigned to expenditure for debt principal and interest.



COUNTY OF CHAMPAIGN, ILLINOIS  
 2003 SERIES NURSING HOME BOND DEBT SERVICE FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2015 and 2014

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Cash	\$383,713	\$384,344
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,427,027	1,420,178
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>43,310</u>	<u>0</u>
Total Assets	<u><u>1,854,050</u></u>	<u><u>1,804,522</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Unearned Revenues	<u>1,427,027</u>	<u>1,420,178</u>
Total Liabilities	<u>1,427,027</u>	<u>1,420,178</u>
 FUND BALANCE (DEFICIT):		
Restricted For Debt Service	<u>427,023</u>	<u>384,344</u>
Total Fund Balance (Deficit)	<u>427,023</u>	<u>384,344</u>
Total Liabilities and Fund Balance	<u><u>1,854,050</u></u>	<u><u>1,804,522</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS  
 2003 SERIES NURSING HOME BOND DEBT SERVICE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 ACTUAL AND BUDGET (NON-GAAP BASIS)  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	2015				2014
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$1,477,625	\$1,434,315	\$1,430,413	\$1,430,413	\$1,478,057
Investment Earnings	616	616	1,000	1,000	671
Miscellaneous	0	0	0	0	0
Total Revenues	<u>1,478,241</u>	<u>1,434,931</u>	<u>1,431,413</u>	<u>1,431,413</u>	<u>1,478,728</u>
EXPENDITURES:					
Social Services:					
Services	0	0	0	0	0
Debt Service:					
Principal Retirement	1,030,000	1,030,000	1,030,000	1,000,000	1,935,000
Interest & Fiscal Charges	405,562	405,562	405,563	430,813	706,324
Total Expenditures	<u>1,435,562</u>	<u>1,435,562</u>	<u>1,435,563</u>	<u>1,430,813</u>	<u>2,641,324</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>42,679</u>	<u>(631)</u>	<u>(4,150)</u>	<u>600</u>	<u>(1,162,596)</u>
OTHER FINANCING SOURCES (USES):					
Sale of Refunding Bonds	0	0	0	0	0
Premium on Refunding Bonds	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET CHANGE IN FUND BALANCE	42,679	(631)	(4,150)	600	(1,162,596)
FUND BALANCE (DEFICIT)--Beginning of Year	<u>384,344</u>	<u>384,344</u>	<u>384,344</u>	<u>384,344</u>	<u>1,546,940</u>
FUND BALANCE (DEFICIT)--End of Year	<u>427,023</u>	<u>383,713</u>	<u>380,194</u>	<u>384,944</u>	<u>384,344</u>
Revenues/Sources Conversion to GAAP Basis		43,310			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		<u>427,023</u>			

COUNTY OF CHAMPAIGN, ILLINOIS  
 2007 SERIES HIGHWAY FACILITY BOND DEBT SERVICE FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Cash	\$758	\$705
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	758	705
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Unearned Revenue	0	0
Total Liabilities	0	0
 FUND BALANCE (DEFICIT):		
Restricted For Debt Service	758	705
Total Fund Balance (Deficit)	758	705
Total Liabilities and Fund Balance	758	705

COUNTY OF CHAMPAIGN, ILLINOIS  
 2007 SERIES HIGHWAY FACILITY BOND DEBT SERVICE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 ACTUAL AND BUDGET (NON-GAAP BASIS)  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	2015				2014
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Investment Earnings	53	53	0	0	42
Miscellaneous	0	0	0	0	0
Total Revenues	<u>53</u>	<u>53</u>	<u>0</u>	<u>0</u>	<u>42</u>
EXPENDITURES:					
Debt Service:					
Principal Retirement	185,000	185,000	185,000	185,000	345,000
Interest & Fiscal Charges	16,150	16,150	18,150	18,150	38,994
Total Expenditures	<u>201,150</u>	<u>201,150</u>	<u>203,150</u>	<u>203,150</u>	<u>383,994</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(201,097)</u>	<u>(201,097)</u>	<u>(203,150)</u>	<u>(203,150)</u>	<u>(383,952)</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	201,150	201,150	202,219	202,219	198,588
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	<u>201,150</u>	<u>201,150</u>	<u>202,219</u>	<u>202,219</u>	<u>198,588</u>
NET CHANGE IN FUND BALANCE	53	53	(931)	(931)	(185,364)
FUND BALANCE (DEFICIT)--Beginning of Year	<u>705</u>	<u>705</u>	<u>705</u>	<u>705</u>	<u>186,069</u>
FUND BALANCE (DEFICIT)--End of Year	<u><u>758</u></u>	<u><u>758</u></u>	<u><u>(226)</u></u>	<u><u>(226)</u></u>	<u><u>705</u></u>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		<u>0</u>			
GAAP Basis Fund Balance (Deficit)		<u><u>758</u></u>			

## CAPITAL PROJECTS FUNDS

Purpose: Capital projects funds are used to account for financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.



COUNTY OF CHAMPAIGN, ILLINOIS  
 CAPITAL ASSET REPLACEMENT FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2015 and 2014

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Cash	\$213,763	\$9,074
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>841,386</u>	<u>906,804</u>
Total Assets	<u><u>1,055,149</u></u>	<u><u>915,878</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	40,209	10,210
Due To Other Funds	0	0
Funds Held For Others	0	0
Unearned Revenue	<u>0</u>	<u>0</u>
Total Liabilities	<u>40,209</u>	<u>10,210</u>
 FUND BALANCE (DEFICIT):		
Assigned to Capital Projects	<u>1,014,940</u>	<u>905,668</u>
Total Fund Balance (Deficit)	<u>1,014,940</u>	<u>905,668</u>
Total Liabilities and Fund Balance	<u><u>1,055,149</u></u>	<u><u>915,878</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS  
CAPITAL ASSET REPLACEMENT FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET (NON-GAAP BASIS)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	2015				2014
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Intergovernmental Revenue	\$120,116	\$120,116	\$120,116	\$0	\$20,900
Rents and Royalties	0	0	0	0	0
Investment Earnings	384	384	0	0	132
Miscellaneous	0	0	0	0	2,450
<b>Total Revenues</b>	<b>120,500</b>	<b>120,500</b>	<b>120,116</b>	<b>0</b>	<b>23,482</b>
<b>EXPENDITURES:</b>					
General Government:					
Commodities	58,290	58,290	73,153	71,192	56,176
Services	441,069	441,069	458,254	54,113	166,761
Capital Outlay	268,341	268,341	453,562	620,461	197,785
Justice & Public Safety:					
Commodities	84,551	84,551	202,148	185,745	97,413
Services	8,640	8,640	40,245	53,691	18,491
Capital Outlay	0	0	196,819	199,776	36,325
Development:					
Commodities	1,422	1,422	3,020	3,620	1,422
Services	300	300	300	0	0
Capital Outlay	0	0	0	0	2,000
<b>Total Expenditures</b>	<b>862,613</b>	<b>862,613</b>	<b>1,427,501</b>	<b>1,188,598</b>	<b>576,373</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(742,113)</b>	<b>(742,113)</b>	<b>(1,307,385)</b>	<b>(1,188,598)</b>	<b>(552,891)</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	851,385	851,385	851,388	851,388	916,804
Transfers Out	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>851,385</b>	<b>851,385</b>	<b>851,388</b>	<b>851,388</b>	<b>916,804</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>109,272</b>	<b>109,272</b>	<b>(455,997)</b>	<b>(337,210)</b>	<b>363,913</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>905,668</b>	<b>905,668</b>	<b>905,668</b>	<b>905,668</b>	<b>541,755</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>1,014,940</b>	<b>1,014,940</b>	<b>449,671</b>	<b>568,458</b>	<b>905,668</b>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>1,014,940</b>			

COUNTY OF CHAMPAIGN, ILLINOIS  
 COURT COMPLEX CONSTRUCTION FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2015 and 2014

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Cash	\$423,621	\$605,373
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
 Total Assets	 <u><u>423,621</u></u>	 <u><u>605,373</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	820	9,579
Due To Other Funds	0	0
Funds Held For Others	<u>0</u>	<u>0</u>
 Total Liabilities	 <u>820</u>	 <u>9,579</u>
 FUND BALANCE (DEFICIT):		
Assigned to Capital Projects	<u>422,801</u>	<u>595,794</u>
 Total Fund Balance (Deficit)	 <u>422,801</u>	 <u>595,794</u>
 Total Liabilities and Fund Balance	 <u><u>423,621</u></u>	 <u><u>605,373</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS  
 COURT COMPLEX CONSTRUCTION FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 ACTUAL AND BUDGET (NON-GAAP BASIS)  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	2015				2014
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Investment Earnings	202	202	300	300	106
Miscellaneous	16,308	16,308	0	0	0
Total Revenues	<u>16,510</u>	<u>16,510</u>	<u>300</u>	<u>300</u>	<u>106</u>
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	189,503	189,503	255,000	255,000	185,440
Capital Outlay	0	0	0	0	0
Total Expenditures	<u>189,503</u>	<u>189,503</u>	<u>255,000</u>	<u>255,000</u>	<u>185,440</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(172,993)</u>	<u>(172,993)</u>	<u>(254,700)</u>	<u>(254,700)</u>	<u>(185,334)</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET CHANGE IN FUND BALANCE	(172,993)	(172,993)	(254,700)	(254,700)	(185,334)
FUND BALANCE (DEFICIT)--Beginning of Year	<u>595,794</u>	<u>595,794</u>	<u>595,794</u>	<u>595,794</u>	<u>781,128</u>
FUND BALANCE (DEFICIT)--End of Year	<u><u>422,801</u></u>	<u><u>422,801</u></u>	<u><u>341,094</u></u>	<u><u>341,094</u></u>	<u><u>595,794</u></u>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		<u>0</u>			
GAAP Basis Fund Balance (Deficit)		<u><u>422,801</u></u>			

## ENTERPRISE FUNDS

Purpose: Enterprise funds are used to account for activities for which a fee is charged to external users for goods or services.



COUNTY OF CHAMPAIGN, ILLINOIS  
NURSING HOME FUND  
COMPARATIVE STATEMENT OF NET POSITION  
DECEMBER 31, 2015 and 2014

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
<b>CURRENT ASSETS:</b>		
Cash	\$366,629	\$705,187
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Patient Accounts	3,553,516	3,850,165
Property Taxes	1,166,286	1,134,954
Intergovernmental	1,122,431	1,048,241
Accrued Interest	0	0
Other	828	1,820
Due From Other Funds	35,456	0
Inventories	21,112	5,765
Prepaid Expenses	69,720	10,267
Resident Trust Accounts	25,260	20,720
<b>NONCURRENT ASSETS:</b>		
Capital Assets:		
Buildings and Improvements	23,962,405	23,768,952
Construction in Progress	0	0
Equipment	1,599,143	1,455,699
Less Accumulated Depreciation	<u>(6,643,050)</u>	<u>(5,913,251)</u>
Total Assets	<u>25,279,736</u>	<u>26,088,519</u>
<b>DEFERRED OUTFLOW OF RESOURCES</b>		
Deferred amount related to Pension Liability	<u>1,844,213</u>	<u>0</u>
Total Assets and Deferred Outflows of Resources	<u>27,123,949</u>	<u>26,088,519</u>
 <b><u>LIABILITIES</u></b>		
<b>CURRENT LIABILITIES:</b>		
Accrued Salaries Payable	208,824	195,802
Accounts Payable	1,319,819	1,501,887
Due To Other Funds	285,484	224,851
Funds Held For Others	25,260	20,720
Compensated Absences Payable	58,637	351,941
Tax Anticipation Notes Payable	997,829	971,120
Due to Other Governments	693,950	650,470
<b>NONCURRENT LIABILITIES:</b>		
Compensated Absences Payable	234,549	0
Net Obligation for Other Post-Employment Benefits	212,537	190,814
Net Pension Liability	<u>3,084,325</u>	<u>0</u>
Total Liabilities	<u>7,121,214</u>	<u>4,107,605</u>
<b>DEFERRED INFLOW OF RESOURCES</b>		
Subsequent year's property taxes	1,166,286	1,134,954
Related to Pension Liability	<u>29,036</u>	<u>0</u>
Total Deferred Inflow of Resources	<u>1,195,322</u>	<u>1,134,954</u>
<b>NET POSITION</b>		
Invested in Capital Assets	18,918,498	19,311,400
Unrestricted	<u>(111,085)</u>	<u>1,534,560</u>
Total Net Position	<u>18,807,413</u>	<u>20,845,960</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
NURSING HOME FUND  
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION  
ACTUAL AND BUDGET (NON-GAAP BASIS)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	2015				2014
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>OPERATING REVENUES:</b>					
Charges for Services	\$13,314,667	\$13,325,107	\$15,400,134	\$15,400,134	\$15,842,972
Miscellaneous	33,476	33,476	27,500	27,500	47,168
<b>Total Operating Revenues</b>	<b>13,348,143</b>	<b>13,358,583</b>	<b>15,427,634</b>	<b>15,427,634</b>	<b>15,890,140</b>
<b>OPERATING EXPENSES:</b>					
Salaries	6,034,219	6,088,799	7,468,460	7,479,687	6,701,210
Fringe Benefits	2,451,180	2,012,120	2,588,722	2,577,495	2,301,060
Commodities	851,321	867,890	919,493	841,676	1,251,993
Services	5,339,185	5,274,279	5,323,327	5,119,454	5,714,702
Capital Outlay	0	237,639	289,452	571,142	0
Depreciation	729,799	0	0	0	807,945
<b>Total Operating Expenses</b>	<b>15,405,704</b>	<b>14,480,727</b>	<b>16,589,454</b>	<b>16,589,454</b>	<b>16,776,910</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(2,057,561)</b>	<b>(1,122,144)</b>	<b>(1,161,820)</b>	<b>(1,161,820)</b>	<b>(886,770)</b>
<b>NON-OPERATING REVENUES (EXPENSES):</b>					
Property Tax	1,175,543	1,140,087	1,142,494	1,142,494	1,096,991
Intergovernmental Revenue	0	0	0	0	0
Investment Earnings	488	488	300	300	442
Donations	5,400	5,400	3,500	3,500	8,785
Gain (Loss) on Disposal of Capital Assets	0	0	0	0	0
Interest Expense	(2,974)	(2,974)	(7,000)	(7,000)	(3,790)
<b>Net Non-Operating Revenues (Expenses)</b>	<b>1,178,457</b>	<b>1,143,001</b>	<b>1,139,294</b>	<b>1,139,294</b>	<b>1,102,428</b>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>(879,104)</b>	<b>20,857</b>	<b>(22,526)</b>	<b>(22,526)</b>	<b>215,658</b>
Transfers In	0	0	0	0	0
Transfers Out	(307,490)	(307,490)	(317,665)	(317,665)	(307,665)
<b>CHANGE IN NET POSITION</b>	<b>(1,186,594)</b>	<b>(286,633)</b>	<b>(340,191)</b>	<b>(340,191)</b>	<b>(92,007)</b>
<b>NET POSITION--Beginning of Year (As Restated)</b>	<b>19,994,007</b>	<b>(73,216)</b>	<b>(73,216)</b>	<b>(73,216)</b>	<b>20,937,967</b>
<b>NET POSITION--End of Year</b>	<b>18,807,413</b>	<b>(359,849)</b>	<b>(413,407)</b>	<b>(413,407)</b>	<b>20,845,960</b>
Revenues/Transfers In Conversion to GAAP Basis		25,016			
Expenses/Transfers Out Conversion to GAAP Basis		(924,977)			
Beginning Net Position Conversion to GAAP Basis		20,067,223			
<b>GAAP Basis Net Position</b>		<b>18,807,413</b>			

COUNTY OF CHAMPAIGN, ILLINOIS  
NURSING HOME FUND  
COMPARATIVE STATEMENT OF CASH FLOWS  
FOR THE FISCAL YEARS ENDED DECEMBER 31, 2015 and 2014

Exhibit F-3

	2015	2014
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash Receipts from Customers	\$13,536,138	\$14,095,580
Cash Payments to Employees for Services	(6,079,952)	(6,627,779)
Cash Payments to Suppliers and Other Funds For Goods and Services	(8,355,523)	(9,219,123)
Net Cash Provided (Used) By Operating Activities	(899,337)	(1,751,322)
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>		
Property Taxes Received	1,175,543	1,096,991
Operating Grants Received	0	0
Gifts And Donations Received	5,400	8,785
Cash Received from Tax Anticipation Borrowing	997,829	1,909,005
Tax Anticipation Borrowing Repaid	(971,120)	(937,885)
Interest Paid on Tax Anticipation Borrowing	(2,974)	(3,790)
Cash Received from Intergovernmental Borrowing	0	438,053
Transfers/Loans Received From Other Funds	0	0
Transfers/Loans Paid To Other Funds	(307,490)	(307,665)
Net Cash Provided (Used) By Non-Capital Financing Activities	897,188	2,203,494
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Cash Received from Sale of Capital Assets	0	0
Payments for Acquisition and Construction of Capital Assets	(336,897)	(117,041)
Net Cash Provided (Used) By Capital and Related Financing Activities	(336,897)	(117,041)
<b>CASH FLOWS FROM INVESTMENT ACTIVITIES:</b>		
Interest Received on Investments and Bank Deposits	488	442
Net Cash Provided (Used) By Investment Activities	488	442
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	(338,558)	335,573
Cash and Cash Equivalents at Beginning of Year	705,187	369,614
Cash and Cash Equivalents at End of Year	366,629	705,187
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>		
Operating Income (Loss)	(\$2,057,561)	(\$886,770)
Adjust For Non-Cash Revenue/Expense:		
Depreciation Expense	729,799	807,945
Bad Debt Expense	0	311,984
Increase (Decrease) in Net Obligation for OPEB	21,723	25,626
Decrease (Increase) in Net Deferred Inflows/Outflows	(1,122,473)	0
Increase(Decrease) in Net Pension Liability	1,539,668	0
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	223,451	(1,567,022)
Decrease (Increase) in Intergovernmental Receivables	0	(539,522)
Decrease (Increase) in Due From Other Funds	(35,456)	0
Decrease (Increase) in Inventories	(15,347)	5,974
Decrease (Increase) in Prepaid Items	(59,453)	9,984
Increase (Decrease) in Salaries & Comp Absences Payable	(45,733)	0
Increase (Decrease) in Payables	(182,068)	391,170
Increase (Decrease) in Due to Other Govts	43,480	212,417
Increase (Decrease) in Due To Other Funds	60,633	(523,108)
Net Cash Provided (Used) By Operating Activities	(899,337)	(1,751,322)

Non-cash Investing, Capital and Financing Activities:

In fiscal year 2015, the Nursing Home did not receive any non-cash donations.

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## INTERNAL SERVICE FUNDS

Purpose: Internal service funds are used to account for the costs of and reimbursements for goods or services provided by one County department to other departments.



COUNTY OF CHAMPAIGN, ILLINOIS  
 SELF-FUNDED INSURANCE FUND  
 COMPARATIVE STATEMENT OF NET POSITION  
 DECEMBER 31, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
CURRENT ASSETS:		
Cash	\$1,705,740	\$1,589,406
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	184	152
Accrued Interest	0	0
Other	750	721
Due From Other Funds	1,924,731	2,051,930
Prepaid Items	702,559	716,677
Total Assets	4,333,964	4,358,886
 <u>LIABILITIES</u>		
CURRENT LIABILITIES:		
Accounts Payable	11,516	47,437
Due To Other Funds	38	6,055
Funds Held For Others	0	0
Estimated Claims Payable	1,144,755	669,213
NONCURRENT LIABILITIES:		
Estimated Claims Payable	2,435,568	1,259,888
Total Liabilities	3,591,877	1,982,593
 <u>NET POSITION</u>		
Unrestricted	742,087	2,376,293
Total Net Position	742,087	2,376,293

COUNTY OF CHAMPAIGN, ILLINOIS  
 SELF-FUNDED INSURANCE FUND  
 SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION  
 ACTUAL AND BUDGET (NON-GAAP BASIS)  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	2015				2014
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
OPERATING REVENUES:					
Charges for Services	\$1,722,295	\$1,722,295	\$2,278,673	\$2,278,673	\$1,743,054
Miscellaneous	25,219	25,219	0	0	10,752
Total Operating Revenues	<u>1,747,514</u>	<u>1,747,514</u>	<u>2,278,673</u>	<u>2,278,673</u>	<u>1,753,806</u>
OPERATING EXPENSES:					
Salaries	12,130	0	0	0	17,398
Fringe Benefits	1,610,600	924,462	963,578	963,578	939,911
Commodities	41	41	350	350	54
Services	1,761,230	860,522	1,011,054	1,011,054	862,300
Total Operating Expenses	<u>3,384,001</u>	<u>1,785,025</u>	<u>1,974,982</u>	<u>1,974,982</u>	<u>1,819,663</u>
OPERATING INCOME (LOSS)	<u>(1,636,487)</u>	<u>(37,511)</u>	<u>303,691</u>	<u>303,691</u>	<u>(65,857)</u>
NON-OPERATING REVENUES (EXPENSES):					
Investment Earnings	2,281	2,281	0	0	2,027
Net Non-Operating Revenues (Expenses)	<u>2,281</u>	<u>2,281</u>	<u>0</u>	<u>0</u>	<u>2,027</u>
INCOME (LOSS) BEFORE TRANSFERS	(1,634,206)	(35,230)	303,691	303,691	(63,830)
Transfers In	0	0	0	0	0
Transfers Out	0	(12,130)	(12,130)	(12,130)	0
CHANGE IN NET POSITION	(1,634,206)	(47,360)	291,561	291,561	(63,830)
NET POSITION--Beginning of Period	<u>2,376,293</u>	<u>4,369,770</u>	<u>4,369,770</u>	<u>4,369,770</u>	<u>2,440,123</u>
NET POSITION--End of Period	<u><u>742,087</u></u>	<u><u>4,322,410</u></u>	<u><u>4,661,331</u></u>	<u><u>4,661,331</u></u>	<u><u>2,376,293</u></u>
Revenues/Transfers In Conversion to GAAP Basis		0			
Expenses/Transfers Out Conversion to GAAP Basis		(1,586,846)			
Beginning Net Position Conversion to GAAP Basis		<u>(1,993,477)</u>			
GAAP Basis Net Position		<u><u>742,087</u></u>			

COUNTY OF CHAMPAIGN, ILLINOIS  
 SELF-FUNDED INSURANCE FUND  
 COMPARATIVE STATEMENT OF CASH FLOWS  
 FOR THE FISCAL YEARS ENDED DECEMBER 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Receipts from Other Funds and Employees for Services	\$1,849,462	\$442,621
Cash Receipts for Claims Reimbursements	25,190	10,031
Cash Payments to Employees for Services	(12,130)	(17,398)
Cash Payments to Suppliers for Goods and Services	(1,246,248)	(1,931,019)
Cash Payments for Claims	<u>(502,221)</u>	<u>(468,231)</u>
Net Cash Provided (Used) By Operating Activities	<u>114,053</u>	<u>(1,963,996)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Transfers/Loans Received From Other Funds	0	0
Transfers/Loans Paid To Other Funds	<u>0</u>	<u>0</u>
Net Cash Provided (Used) By Non-Capital Financing Activities	<u>0</u>	<u>0</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Capital Contributions Received	<u>0</u>	<u>0</u>
Net Cash Provided (Used) By Capital and Related Financing Activities	<u>0</u>	<u>0</u>
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest Received on Investments and Bank Deposits	<u>2,281</u>	<u>2,027</u>
Net Cash Provided (Used) By Investment Activities	<u>2,281</u>	<u>2,027</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	116,334	(1,961,969)
Cash and Cash Equivalents at Beginning of Year	<u>1,589,406</u>	<u>3,551,375</u>
Cash and Cash Equivalents at End of Year	<u><u>1,705,740</u></u>	<u><u>1,589,406</u></u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	(\$1,636,487)	(\$65,857)
Adjust For Non-Cash Revenue/Expense:		
Increase (Decrease) in Estimated Claims Payable	1,651,222	138,783
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	(61)	(873)
Decrease (Increase) in Due From Other Funds	127,199	(1,300,281)
Increase (Decrease) in Prepaid Expenses	14,118	(716,677)
Increase (Decrease) in Payables	(35,921)	(19,692)
Increase (Decrease) in Due To Other Funds	(6,017)	601
Increase (Decrease) in Unremitted Payroll Withholdings	<u>0</u>	<u>0</u>
Net Cash Provided (Used) By Operating Activities	<u><u>114,053</u></u>	<u><u>(1,963,996)</u></u>

Non-cash Investing, Capital and Financing Activities:

The Self-Funded Insurance Fund had no non-cash transactions.

COUNTY OF CHAMPAIGN, ILLINOIS  
EMPLOYEE HEALTH INSURANCE FUND  
COMPARATIVE STATEMENT OF NET POSITION  
DECEMBER 31, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
CURRENT ASSETS:		
Cash	\$70,763	\$586,613
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	80
Accrued Interest	0	0
Other	269	907
Due From Other Funds	0	10,621
Total Assets	71,032	598,221
 <u>LIABILITIES</u>		
CURRENT LIABILITIES:		
Accounts Payable	29,807	484,345
Due To Other Funds	32	29,944
Funds Held For Others	85,331	86,995
Unearned Revenue	0	17,029
Estimated Claims Payable	0	0
NONCURRENT LIABILITIES:		
Estimated Claims Payable	0	0
Total Liabilities	115,170	618,313
 <u>NET POSITION</u>		
Unrestricted	(44,138)	(20,092)
Total Net Position	(44,138)	(20,092)

COUNTY OF CHAMPAIGN, ILLINOIS  
EMPLOYEE HEALTH INSURANCE FUND  
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION  
ACTUAL AND BUDGET (NON-GAAP BASIS)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	2015				2014
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
OPERATING REVENUES:					
Charges for Services	\$5,948,774	\$5,948,774	\$6,590,103	\$6,590,103	\$6,289,307
Miscellaneous	350	350	200	0	347
Total Operating Revenues	<u>5,949,124</u>	<u>5,949,124</u>	<u>6,590,303</u>	<u>6,590,103</u>	<u>6,289,654</u>
OPERATING EXPENSES:					
Salaries	29,197	0	0	0	29,871
Fringe Benefits	5,943,101	5,943,101	6,558,018	6,558,018	6,267,451
Commodities	0	0	0	50	324
Services	959	959	1,250	1,000	15,583
Total Operating Expenses	<u>5,973,257</u>	<u>5,944,060</u>	<u>6,559,268</u>	<u>6,559,068</u>	<u>6,313,229</u>
OPERATING INCOME (LOSS)	<u>(24,133)</u>	<u>5,064</u>	<u>31,035</u>	<u>31,035</u>	<u>(23,575)</u>
NON-OPERATING REVENUES (EXPENSES):					
Investment Earnings	87	87	0	0	70
Net Non-Operating Revenues (Expenses)	<u>87</u>	<u>87</u>	<u>0</u>	<u>0</u>	<u>70</u>
INCOME (LOSS) BEFORE TRANSFERS	<u>(24,046)</u>	<u>5,151</u>	<u>31,035</u>	<u>31,035</u>	<u>(23,505)</u>
Transfers In	0	0	0	0	0
Transfers Out	0	(29,197)	(31,035)	(31,035)	0
CHANGE IN NET POSITION	<u>(24,046)</u>	<u>(24,046)</u>	<u>0</u>	<u>0</u>	<u>(23,505)</u>
NET POSITION--Beginning of Period	<u>(20,092)</u>	<u>(20,092)</u>	<u>(20,092)</u>	<u>(20,092)</u>	<u>3,413</u>
NET POSITION--End of Period	<u>(44,138)</u>	<u>(44,138)</u>	<u>(20,092)</u>	<u>(20,092)</u>	<u>(20,092)</u>
Revenues/Transfers In Conversion to GAAP Basis		0			
Expenses/Transfers Out Conversion to GAAP Basis		0			
Beginning Net Position Conversion to GAAP Basis		0			
GAAP Basis Net Position		<u>(44,138)</u>			

COUNTY OF CHAMPAIGN, ILLINOIS  
EMPLOYEE HEALTH INSURANCE FUND  
COMPARATIVE STATEMENT OF CASH FLOWS  
FOR THE FISCAL YEARS ENDED DECEMBER 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Receipts from Other Funds and Employees for Services	\$5,960,463	\$6,278,054
Cash Receipts for Claims Reimbursements	0	0
Cash Payments to Employees for Services	(29,197)	(29,871)
Cash Payments to Suppliers for Goods and Services	(6,447,203)	(5,808,870)
Cash Payments for Claims	<u>0</u>	<u>0</u>
Net Cash Provided (Used) By Operating Activities	<u>(515,937)</u>	<u>439,313</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Transfers/Loans Received From Other Funds	0	0
Transfers/Loans Paid to Other Funds	<u>0</u>	<u>0</u>
Net Cash Provided (Used) By Non-Capital Financing Activities	<u>0</u>	<u>0</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Capital Contributions Received	<u>0</u>	<u>0</u>
Net Cash Provided (Used) By Capital and Related Financing Activities	<u>0</u>	<u>0</u>
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest Received on Investments and Bank Deposits	<u>87</u>	<u>70</u>
Net Cash Provided (Used) By Investment Activities	<u>87</u>	<u>70</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(515,850)	439,383
Cash and Cash Equivalents at Beginning of Year	<u>586,613</u>	<u>147,230</u>
Cash and Cash Equivalents at End of Year	<u><u>70,763</u></u>	<u><u>586,613</u></u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	(\$24,133)	(\$23,575)
Adjust For Non-Cash Revenue/Expense:		
Increase (Decrease) in Estimated Claims Payable	0	0
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	718	(979)
Decrease (Increase) in Due From Other Funds	10,621	(10,621)
Increase (Decrease) in Payables	(454,538)	437,182
Increase (Decrease) in Due To Other Funds	(29,912)	3,335
Increase (Decrease) in Unearned Revenues	(17,029)	17,029
Increase (Decrease) in Unremitted Payroll Withholdings	<u>(1,664)</u>	<u>16,942</u>
Net Cash Provided (Used) By Operating Activities	<u>(515,937)</u>	<u>439,313</u>

Non-cash Investing, Capital and Financing Activities:

The Employee Health Insurance Fund had no non-cash transactions.

## PRIVATE PURPOSE TRUST FUNDS

Purpose: Private purpose trust funds are used to report all trust arrangements, other than pension or investment trusts, under which principal and income benefit individuals, private organizations or other governments.



COUNTY OF CHAMPAIGN, ILLINOIS  
TOWNSHIP MOTOR FUEL TAX FUND  
COMPARATIVE STATEMENT OF FIDUCIARY NET POSITION  
DECEMBER 31, 2015 and 2014

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Cash	\$883,743	\$1,502,927
Investments	0	0
Receivables:		
Intergovernmental	176,476	196,402
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u>1,060,219</u>	<u>1,699,329</u>
 <u>LIABILITIES</u>		
Accounts Payable	6,771	0
Due To Other Funds	0	0
Funds Held For Others	<u>0</u>	<u>0</u>
Total Liabilities	<u>6,771</u>	<u>0</u>
 <u>NET POSITION</u>		
Held in Trust for Other Governments	<u><u>1,053,448</u></u>	<u><u>1,699,329</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS  
TOWNSHIP MOTOR FUEL TAX FUND  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FOR THE FISCAL YEARS ENDED DECEMBER 31, 2015 AND 2014

	<u>2015</u>	<u>2014</u>
ADDITIONS:		
Intergovernmental Revenue	\$2,056,812	\$2,963,041
Investment Earnings	4,793	4,036
Miscellaneous	<u>0</u>	<u>0</u>
Total Additions	<u>2,061,605</u>	<u>2,967,077</u>
DEDUCTIONS:		
Township Road Maintenance:		
Salaries	0	0
Fringe Benefits	0	0
Commodities	0	0
Services	2,707,486	2,536,359
Capital Outlay	<u>0</u>	<u>0</u>
Total Deductions	<u>2,707,486</u>	<u>2,536,359</u>
CHANGE IN NET POSITION	(645,881)	430,718
NET POSITION--Beginning of Period	<u>1,699,329</u>	<u>1,268,611</u>
NET POSITION--End of Period	<u><u>1,053,448</u></u>	<u><u>1,699,329</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS  
TOWNSHIP BRIDGE FUND  
COMPARATIVE STATEMENT OF FIDUCIARY NET POSITION  
DECEMBER 31, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Cash	\$457,474	\$241,441
Investments	0	0
Receivables:		
Intergovernmental	103,410	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	560,884	241,441
 <u>LIABILITIES</u>		
Accounts Payable	20,446	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Total Liabilities	20,446	0
 <u>NET POSITION</u>		
Held in Trust for Other Governments	540,438	241,441

COUNTY OF CHAMPAIGN, ILLINOIS  
TOWNSHIP BRIDGE FUND  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FOR THE FISCAL YEARS ENDED DECEMBER 31, 2015 AND 2014

	<u>2015</u>	<u>2014</u>
ADDITIONS:		
Intergovernmental Revenue	\$774,891	\$391,139
Investment Earnings	948	584
Miscellaneous	<u>0</u>	<u>0</u>
Total Additions	<u>775,839</u>	<u>391,723</u>
DEDUCTIONS:		
Township Bridge Maintenance:		
Salaries	0	0
Fringe Benefits	0	0
Commodities	0	0
Services	0	0
Capital Outlay	<u>476,842</u>	<u>349,814</u>
Total Deductions	<u>476,842</u>	<u>349,814</u>
CHANGE IN NET POSITION	298,997	41,909
NET POSITION--Beginning of Period	<u>241,441</u>	<u>199,532</u>
NET POSITION--End of Period	<u><u>540,438</u></u>	<u><u>241,441</u></u>

## AGENCY FUNDS

Purpose: Agency funds are used to report resources held by the County in a purely custodial capacity for individuals, private organizations or other governments.



COUNTY OF CHAMPAIGN, ILLINOIS  
INDIVIDUAL AGENCY FUNDS  
COMPARATIVE STATEMENTS OF FIDUCIARY NET POSITION  
DECEMBER 31, 2015 AND 2014

	2015	2014
<b><u>GARNISHMENTS FUND</u></b>		
ASSETS:		
Cash	\$0	\$161
Total Assets	0	161
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held for Others	0	161
Total Liabilities	0	161
 <b><u>ESTATE FUND</u></b>		
ASSETS:		
Cash	\$30,761	\$30,761
Investments	0	0
Total Assets	30,761	30,761
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held for Others	30,761	30,761
Total Liabilities	30,761	30,761
 <b><u>PROPERTY CONDEMNATIONS FUND</u></b>		
ASSETS:		
Cash	\$60,470	\$60,470
Investments	0	0
Total Assets	60,470	60,470
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held For Others	60,470	60,470
Total Liabilities	60,470	60,470

COUNTY OF CHAMPAIGN, ILLINOIS  
INDIVIDUAL AGENCY FUNDS  
COMPARATIVE STATEMENTS OF FIDUCIARY NET POSITION  
DECEMBER 31, 2015 AND 2014

	<u>2015</u>	<u>2014</u>
<b><u>SHERIFF FORECLOSURE FUND</u></b>		
ASSETS:		
Cash	\$268,040	\$90,725
Other Receivable	<u>0</u>	<u>0</u>
Total Assets	<u><u>268,040</u></u>	<u><u>90,725</u></u>
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held for Others	<u>268,040</u>	<u>90,725</u>
Total Liabilities	<u><u>268,040</u></u>	<u><u>90,725</u></u>
<b><u>COUNTY COLLECTOR FUND</u></b>		
ASSETS:		
Cash	\$981,935	\$767,541
Investments	0	0
Intergovernmental Receivable	<u>7,404</u>	<u>61,981</u>
Total Assets	<u><u>989,339</u></u>	<u><u>829,522</u></u>
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held For Others	<u>989,339</u>	<u>829,522</u>
Total Liabilities	<u><u>989,339</u></u>	<u><u>829,522</u></u>
<b><u>CIRCUIT CLERK FUND</u></b>		
ASSETS:		
Cash	\$598,923	\$335,637
Investments	1,020,276	875,144
Intergovernmental Receivable	<u>0</u>	<u>5</u>
Total Assets	<u><u>1,619,199</u></u>	<u><u>1,210,786</u></u>
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held For Others	<u>1,619,199</u>	<u>1,210,786</u>
Total Liabilities	<u><u>1,619,199</u></u>	<u><u>1,210,786</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS  
 INDIVIDUAL AGENCY FUNDS  
 COMPARATIVE STATEMENTS OF FIDUCIARY NET POSITION  
 DECEMBER 31, 2015 AND 2014

	2015	2014
<b><u>COUNTY CLERK FUND</u></b>		
ASSETS:		
Cash	\$504,425	\$342,222
Investments	255,001	104,774
Total Assets	759,426	446,996
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held For Others	759,426	446,996
Total Liabilities	759,426	446,996
 <b><u>COURT SERVICES FUND</u></b>		
ASSETS:		
Cash	\$17,551	\$16,271
Total Assets	17,551	16,271
LIABILITIES:		
Funds Held For Others	\$17,551	\$16,271
Total Liabilities	17,551	16,271

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## CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS

Purpose: These schedules present capital assets related to governmental funds only. These capital assets, plus capital assets included in internal service funds comprise the capital assets reported under governmental activities in the statement of net assets.



COUNTY OF CHAMPAIGN, ILLINOIS  
 CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS  
 SCHEDULE BY ASSET TYPE AND SOURCE OF FUNDING  
 DECEMBER 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
<u>GOVERNMENTAL FUNDS CAPITAL ASSETS</u>		
Land	\$1,977,270	\$1,750,912
Infrastructure	74,263,633	71,494,745
Buildings and Improvements	75,497,428	74,767,174
Equipment	15,342,375	15,441,943
Construction in Progress	<u>2,110,116</u>	<u>3,361,219</u>
Total Governmental Funds Capital Assets	<u><u>169,190,822</u></u>	<u><u>166,815,993</u></u>
 <u>SOURCE OF FUNDING</u>		
General Fund Revenues	\$11,830,146	\$11,722,770
Special Revenue Funds	88,150,780	86,176,493
Capital Projects Funds	68,793,479	68,495,313
Gifts	<u>416,417</u>	<u>421,417</u>
Total Governmental Funds Capital Assets	<u><u>169,190,822</u></u>	<u><u>166,815,993</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS  
CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS  
SCHEDULE BY FUNCTION AND ACTIVITY  
DECEMBER 31, 2015

FUNCTION AND ACTIVITY	Land	Infrastructure	Buildings & Improvements	Equipment	Construction in Progress	Total
<b>GENERAL GOVERNMENT:</b>						
County Board	\$0	\$0	\$0	\$60,083	\$0	\$60,083
Administrative Services	0	0	0	700,559	0	700,559
County Clerk	0	0	0	1,355,378	0	1,355,378
Recorder	0	0	0	309,787	0	309,787
Supervisor of Assessments	0	0	0	26,645	0	26,645
Treasurer	0	0	0	51,706	0	51,706
Information Technology	0	0	0	47,095	0	47,095
Public Properties	192,138	0	7,535,557	343,984	0	8,071,679
Total General Government	192,138	0	7,535,557	2,895,237	0	10,622,932
<b>JUSTICE AND PUBLIC SAFETY:</b>						
Circuit Clerk	0	0	0	424,141	0	424,141
Circuit Court / Law Library	0	0	0	1,629,674	0	1,629,674
Public Defender	0	0	0	17,906	0	17,906
Sheriff / Correctional Centers	0	0	0	4,486,299	0	4,486,299
State's Attorney	0	0	0	74,143	0	74,143
Coroner	0	0	0	182,088	0	182,088
ESDA / Emergency Management Agcy.	0	0	0	608,400	0	608,400
Court Services / Juvenile Detention	0	0	0	471,141	0	471,141
Animal Control	0	0	0	189,706	0	189,706
Child Advocacy Center	0	0	0	18,872	0	18,872
Public Properties	1,423,487	0	59,529,743	0	0	60,953,230
Total Justice and Public Safety	1,423,487	0	59,529,743	8,102,370	0	69,055,600
<b>HEALTH SERVICES</b>						
Total Health Services	0	0	498,342	69,601	0	567,943
<b>EDUCATION</b>						
Total Education	0	0	0	785,403	0	785,403
<b>SOCIAL SERVICES</b>						
Total Social Services	732	0	0	0	0	732
<b>DEVELOPMENT</b>						
Total Development	11,267	0	0	682,947	0	694,214
<b>HIGHWAYS AND BRIDGES</b>						
Total Highways and Bridges	349,646	74,263,633	7,933,786	2,806,817	2,110,116	87,463,998
<b>Total Governmental Funds Capital Assets</b>	<b>1,977,270</b>	<b>74,263,633</b>	<b>75,497,428</b>	<b>15,342,375</b>	<b>2,110,116</b>	<b>169,190,822</b>

COUNTY OF CHAMPAIGN, ILLINOIS  
 CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS  
 SCHEDULE OF CHANGES BY ASSET TYPE AND SOURCE OF FUNDING  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	<u>Balance</u> <u>12/31/14</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>12/31/15</u>
<b><u>GOVERNMENTAL FUNDS CAPITAL ASSETS</u></b>				
Land	\$1,750,912	\$226,358	\$0	\$1,977,270
Infrastructure	71,494,745	3,297,059	528,171	74,263,633
Buildings and Improvements	74,767,174	730,254	0	75,497,428
Equipment	15,441,943	729,739	829,307	15,342,375
Construction in Progress	3,361,219	2,282,194	3,533,297	2,110,116
Total Governmental Funds Capital Assets	<u>166,815,993</u>	<u>7,265,604</u>	<u>4,890,775</u>	<u>169,190,822</u>
<b><u>SOURCE OF FUNDING</u></b>				
General Fund Revenues	\$11,722,770	\$381,459	\$274,083	\$11,830,146
Special Revenue Funds	86,176,493	6,605,924	4,631,637	88,150,780
Capital Projects Funds	68,495,313	332,331	34,165	68,793,479
Gifts	421,417	0	5,000	416,417
Total Governmental Funds Capital Assets	<u>166,815,993</u>	<u>7,319,714</u>	<u>4,944,885</u>	<u>169,190,822</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
 CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS  
 SCHEDULE OF CHANGES BY FUNCTION  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

<u>FUNCTION AND ACTIVITY</u>	<u>Balance 12/31/14</u>	<u>Additions</u>	<u>Deductions</u>	<u>Function Reclass</u>	<u>Balance 12/31/15</u>
<b>GENERAL GOVERNMENT:</b>					
County Board	\$60,083	\$0	\$0	\$0	\$60,083
Administrative Services	709,644	12,373	21,458	0	700,559
County Clerk	1,347,621	51,909	44,152	0	1,355,378
Recorder	271,591	38,196	0	0	309,787
Supervisor of Assessments	26,645	0	0	0	26,645
Treasurer	51,706	0	0	0	51,706
Information Technology	43,157	6,584	2,646	0	47,095
Public Properties	7,845,413	259,263	32,997	0	8,071,679
Total General Government	<u>10,355,860</u>	<u>368,325</u>	<u>101,253</u>	<u>0</u>	<u>10,622,932</u>
<b>JUSTICE AND PUBLIC SAFETY:</b>					
Circuit Clerk	408,657	15,484	0	0	424,141
Circuit Court / Law Library	1,641,603	0	11,929	0	1,629,674
Public Defender	17,906	0	0	0	17,906
Sheriff / Correctional Centers	4,409,834	324,465	248,000	0	4,486,299
State's Attorney	104,035	0	29,892	0	74,143
Coroner	194,317	0	12,229	0	182,088
ESDA / Emergency Management Agency	594,719	13,681	0	0	608,400
Court Services / Juvenile Detention	471,141	0	0	0	471,141
Animal Control	189,706	0	0	0	189,706
Child Advocacy Center	7,165	13,763	2,056	0	18,872
Public Properties	60,953,230	0	0	0	60,953,230
Total Justice and Public Safety	<u>68,992,313</u>	<u>367,393</u>	<u>304,106</u>	<u>0</u>	<u>69,055,600</u>
<b>HEALTH SERVICES</b>					
Total Health Services	<u>72,146</u>	<u>498,342</u>	<u>2,545</u>	<u>0</u>	<u>567,943</u>
<b>EDUCATION</b>					
Total Education	<u>906,751</u>	<u>0</u>	<u>121,348</u>	<u>0</u>	<u>785,403</u>
<b>SOCIAL SERVICES</b>					
Total Social Services	<u>732</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>732</u>
<b>DEVELOPMENT</b>					
Total Development	<u>699,214</u>	<u>0</u>	<u>5,000</u>	<u>0</u>	<u>694,214</u>
<b>HIGHWAYS AND BRIDGES</b>					
Total Highways and Bridges	<u>85,788,977</u>	<u>6,031,544</u>	<u>4,356,523</u>	<u>0</u>	<u>87,463,998</u>
<b>Total Governmental Funds Capital Assets</b>	<u><u>166,815,993</u></u>	<u><u>7,265,604</u></u>	<u><u>4,890,775</u></u>	<u><u>0</u></u>	<u><u>169,190,822</u></u>

# **Statistical Section**



## Statistical Section

The objectives of the Statistical Section are to provide financial statement users with additional historical perspective, context, and detail to assist in using the information in the financial statements, notes to the financial statements, and required supplementary information to understand and assess a government's economic condition. The information is presented in five categories:

**Financial Trends Information** is intended to assist users in understanding and assessing how a government's financial position has changed over time.  
(Tables I, II, III, IV, V)

**Revenue Capacity Information** is intended to assist users in understanding and assessing the factors affecting a government's ability to generate its own-source revenues.  
(Tables VI, VII, VIII, IX, X, XI)

**Debt Capacity Information** is intended to assist users in understanding and assessing a government's debt burden and its ability to issue additional debt.  
(Tables XII, XIII, XIV)

**Demographic and Economic Information** is intended to assist users in understanding the socioeconomic environment within which a government operates and to provide information that facilitates comparisons of financial statement information over time and among governments.  
(Tables XV, XVI, XVII)

**Operating Information** is intended to provide contextual information about a government's operations and resources to assist readers in using financial statement information to understand and assess a government's economic condition.  
(Tables XVIII, XIX, XX, XXI)

Table I

County of Champaign, Illinois  
Net Position by Component  
(Full Accrual Basis of Accounting)  
Last Ten Fiscal Years

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
		Restated								
<b>Governmental Activities Net Assets:</b>										
Invested in Capital Assets,										
Net of Related Debt	\$45,880,763	\$46,546,939	\$44,332,971	\$41,293,964	\$41,320,262	\$42,770,362	\$39,094,143	\$40,723,198	\$34,867,488	\$38,191,604
Restricted	32,826,900	30,079,369	33,208,292	32,473,921	31,290,457	31,565,637	33,416,535	35,427,921	38,799,947	36,459,707
Unrestricted	(15,933,602)	(9,945,542)	(9,262,454)	(10,673,244)	(12,606,313)	(14,603,965)	(17,083,159)	(18,355,216)	(18,282,480)	1,986,789
<b>Total Governmental Activities</b>	<b>62,774,061</b>	<b>66,680,766</b>	<b>68,278,809</b>	<b>63,094,641</b>	<b>60,004,406</b>	<b>59,732,034</b>	<b>55,427,519</b>	<b>57,795,903</b>	<b>55,384,955</b>	<b>76,638,100</b>
<b>Business-Type Activities Net Assets:</b>										
Invested in Capital Assets,										
Net of Related Debt	\$18,918,498	\$19,311,400	\$20,002,304	\$20,645,195	\$21,319,045	\$21,922,288	\$22,552,481	\$23,070,743	\$23,741,355	\$1,875,343
Restricted	0	0	0	0	0	0	0	0	0	0
Unrestricted	18,528	1,596,703	1,323,295	1,327,648	1,332,729	(213,573)	(1,033,745)	(2,324,365)	(1,071,053)	(130,136)
<b>Total Business-Type Activities</b>	<b>18,937,026</b>	<b>20,908,103</b>	<b>21,325,599</b>	<b>21,972,843</b>	<b>22,651,774</b>	<b>21,708,715</b>	<b>21,518,736</b>	<b>20,746,378</b>	<b>22,670,302</b>	<b>1,745,207</b>
<b>Total Primary Government Net Position:</b>										
Invested in Capital Assets,										
Net of Related Debt	\$64,799,261	\$65,858,339	\$64,335,275	\$61,939,159	\$62,639,307	\$64,692,650	\$61,646,624	\$63,793,941	\$58,608,843	\$40,066,947
Restricted	32,826,900	30,079,369	33,208,292	32,473,921	31,290,457	31,565,637	33,416,535	35,427,921	38,799,947	36,459,707
Unrestricted	(15,915,074)	(8,348,839)	(7,939,159)	(9,345,596)	(11,273,584)	(14,817,538)	(18,116,904)	(20,679,581)	(19,353,533)	1,856,653
<b>Total Primary Government</b>	<b>81,711,087</b>	<b>87,588,869</b>	<b>89,604,408</b>	<b>85,067,484</b>	<b>82,656,180</b>	<b>81,440,749</b>	<b>76,946,255</b>	<b>78,542,281</b>	<b>78,055,257</b>	<b>78,383,307</b>

County of Champaign, Illinois  
Changes in Net Position  
(Full Accrual Basis of Accounting)  
Last Ten Fiscal Years

Table II

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Restated										
<b>EXPENSES BY FUNCTION / PROGRAM</b>										
GOVERNMENTAL ACTIVITIES:										
General Government	\$12,036,975	\$12,775,897	\$10,544,874	\$10,690,161	\$10,829,162	\$10,564,189	\$10,586,030	\$14,606,360	\$10,627,760	\$10,508,915
Justice & Public Safety	35,752,493	38,645,805	31,509,188	30,578,631	29,656,025	29,047,985	30,389,956	27,317,391	28,373,837	29,726,343
Health	9,477,523	10,499,261	10,177,646	10,310,326	9,689,461	8,764,776	8,194,493	7,753,137	7,371,974	6,360,141
Education	7,353,134	7,855,178	6,462,831	6,736,409	6,483,511	6,191,934	5,083,438	5,236,017	5,195,843	4,703,406
Social Services	129,150	109,796	256,646	50,618	46,747	100,339	531,038	217,209	190,786	280,956
Development	10,467,839	14,015,290	11,731,253	11,731,325	11,143,357	10,875,655	9,521,521	8,242,203	6,356,022	3,314,966
Highways & Bridges	6,511,463	7,392,291	5,900,689	6,425,098	6,871,971	7,189,441	8,451,912	4,065,664	7,461,600	13,777,351
Interest on Long-Term Debt	2,417,145	2,955,501	2,771,322	2,437,391	2,565,982	2,652,066	2,698,012	2,778,834	2,554,227	2,413,876
Total Governmental Activities	84,145,722	94,249,019	79,474,449	78,959,959	77,286,216	75,386,385	75,456,400	70,216,815	68,132,049	71,085,954
BUSINESS-TYPE ACTIVITIES:										
Nursing Home	15,652,614	17,646,736	15,277,835	15,701,671	15,028,154	14,714,586	16,390,834	15,776,130	15,784,287	12,767,512
Total Business-Type Activities	15,652,614	17,646,736	15,277,835	15,701,671	15,028,154	14,714,586	16,390,834	15,776,130	15,784,287	12,767,512
Total Primary Government	99,798,336	111,895,755	94,752,284	94,661,630	92,314,370	90,100,971	91,847,234	85,992,945	83,916,336	83,853,466
<b>PROGRAM REVENUES</b>										
GOVERNMENTAL ACTIVITIES:										
Charges for Services:										
General Government	4,529,535	4,316,399	3,745,124	3,445,572	2,845,066	2,856,129	3,023,714	2,399,876	2,995,670	3,122,058
Justice & Public Safety	5,368,804	5,759,706	5,218,444	5,763,297	5,261,163	5,568,228	5,151,139	4,801,822	5,395,709	4,759,809
Health	145,142	57,855	186,625	124,474	111,127	125,903	125,145	133,395	78,582	179,460
Education	110,979	97,910	76,531	55,755	35,269	24,225	44,262	37,616	30,485	30,336
Social Services	0	0	41,636	41,585	41,424	41,607	41,346	41,346	52,036	0
Development	433,781	531,928	526,319	758,146	646,323	698,129	1,099,752	1,273,766	701,771	445,982
Highways & Bridges	132,548	135,113	236,212	348,370	262,028	187,474	239,681	218,341	232,346	124,001
Operating Grants & Contributions	24,374,319	29,870,621	25,607,103	27,444,051	24,486,579	25,941,364	21,746,342	19,266,759	18,054,418	15,606,621
Capital Grants & Contributions	0	0	4,354,209	15,500	1,095,753	1,936,451	0	0	0	0
Total Governmental Activities	35,095,108	40,769,532	39,992,203	37,996,750	34,784,732	37,379,510	31,471,381	28,172,921	27,541,017	24,268,267
BUSINESS-TYPE ACTIVITIES:										
Charges for Services:										
Nursing Home	13,348,143	15,890,140	13,545,359	14,298,033	15,208,361	14,249,919	15,144,261	12,939,472	13,169,583	10,488,071
Operating Grants & Contributions	0	0	0	0	0	0	15,847	5,583	0	0
Capital Grants & Contributions	0	0	0	0	52,160	0	84,048	0	0	0
Total Business-Type Activities	13,348,143	15,890,140	13,545,359	14,298,033	15,260,521	14,249,919	15,244,156	12,945,055	13,169,583	10,488,071
Total Primary Government	48,443,251	56,659,672	53,537,562	52,294,783	50,045,253	51,629,429	46,715,537	41,117,976	40,710,600	34,756,338
<b>TOTAL NET REVENUE (EXPENSE)</b>										
Governmental Activities	(49,050,614)	(53,479,487)	(39,482,246)	(40,963,209)	(42,501,484)	(38,006,875)	(43,985,019)	(42,043,894)	(40,591,032)	(46,817,687)
Business-Type Activities	(2,304,471)	(1,756,596)	(1,732,476)	(1,403,638)	232,367	(464,667)	(1,146,678)	(2,831,075)	(2,614,704)	(2,279,441)
Total Primary Government	(51,355,085)	(55,236,083)	(41,214,722)	(42,366,847)	(42,269,117)	(38,471,542)	(45,131,697)	(44,874,969)	(43,205,736)	(49,097,128)

(Continued Below)

County of Champaign, Illinois  
Changes in Net Position  
(Full Accrual Basis of Accounting)  
Last Ten Fiscal Years

Table II

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
<b>GENERAL REVENUES &amp; TRANSFERS</b>										
<b>GOVERNMENTAL ACTIVITIES:</b>										
Property Taxes	\$30,961,498	\$29,130,875	\$27,765,286	\$27,539,026	\$27,119,298	\$26,201,877	\$25,708,738	\$24,146,421	\$22,905,851	\$21,624,968
Public Safety Sales Taxes	4,694,293	5,178,925	4,619,739	4,564,828	4,448,842	4,330,009	4,243,988	4,501,359	4,359,205	4,240,855
Hotel/Motel & Auto Rental Taxes	62,443	68,591	60,775	56,110	41,372	42,132	46,994	47,486	26,376	32,027
Unrestricted Grants & Contributions	12,034,643	12,786,626	11,399,918	11,078,533	10,408,115	10,595,802	10,371,586	11,377,690	10,841,170	10,547,157
Investment Earnings	68,058	51,311	22,144	46,418	46,081	131,525	281,549	1,284,285	1,957,841	1,814,557
Miscellaneous	665,223	707,712	821,604	461,427	401,239	683,881	1,923,941	3,107,641	1,914,765	1,014,781
Gain on Disposal of Capital Assets	0	0	0	0	0	0	0	0	0	0
Transfers	307,490	307,665	(23,052)	307,102	308,909	326,164	(960,161)	(10,040)	(22,667,321)	(1,167,931)
Total Governmental Activities	48,793,648	48,231,705	44,666,414	44,053,444	42,773,856	42,311,390	41,616,635	44,454,842	19,337,887	38,106,414
<b>BUSINESS-TYPE ACTIVITIES:</b>										
Property Taxes	1,175,543	1,096,991	1,052,169	1,025,248	1,005,595	966,154	941,111	879,915	840,560	783,877
Investment Earnings	488	442	563	1,274	533	3,548	4,174	10,645	27,610	14,255
Miscellaneous	5,400	8,785	9,448	5,287	13,473	9,076	13,590	6,551	4,308	19,849
Gain on Disposal of Capital Assets	0	0	0	0	0	2,032	0	0	0	0
Transfers	(307,490)	(307,665)	23,052	(307,102)	(308,909)	(326,164)	960,161	10,040	22,667,321	1,167,931
Total Business-Type Activities	873,941	798,553	1,085,232	724,707	710,692	654,646	1,919,036	907,151	23,539,799	1,985,912
Total Primary Government	49,667,589	49,030,258	45,751,646	44,778,151	43,484,548	42,966,036	43,535,671	45,361,993	42,877,686	40,092,326
<b>CHANGE IN NET ASSETS</b>										
Governmental Activities	(256,966)	(5,247,782)	5,184,168	3,090,235	272,372	4,304,515	(2,368,384)	2,410,948	(21,253,145)	(8,711,273)
Business-Type Activities	(1,430,530)	(958,043)	(647,244)	(678,931)	943,059	189,979	772,358	(1,923,924)	20,925,095	(293,529)
Total Primary Government	(1,687,496)	(6,205,825)	4,536,924	2,411,304	1,215,431	4,494,494	(1,596,026)	487,024	(328,050)	(9,004,802)

Table III

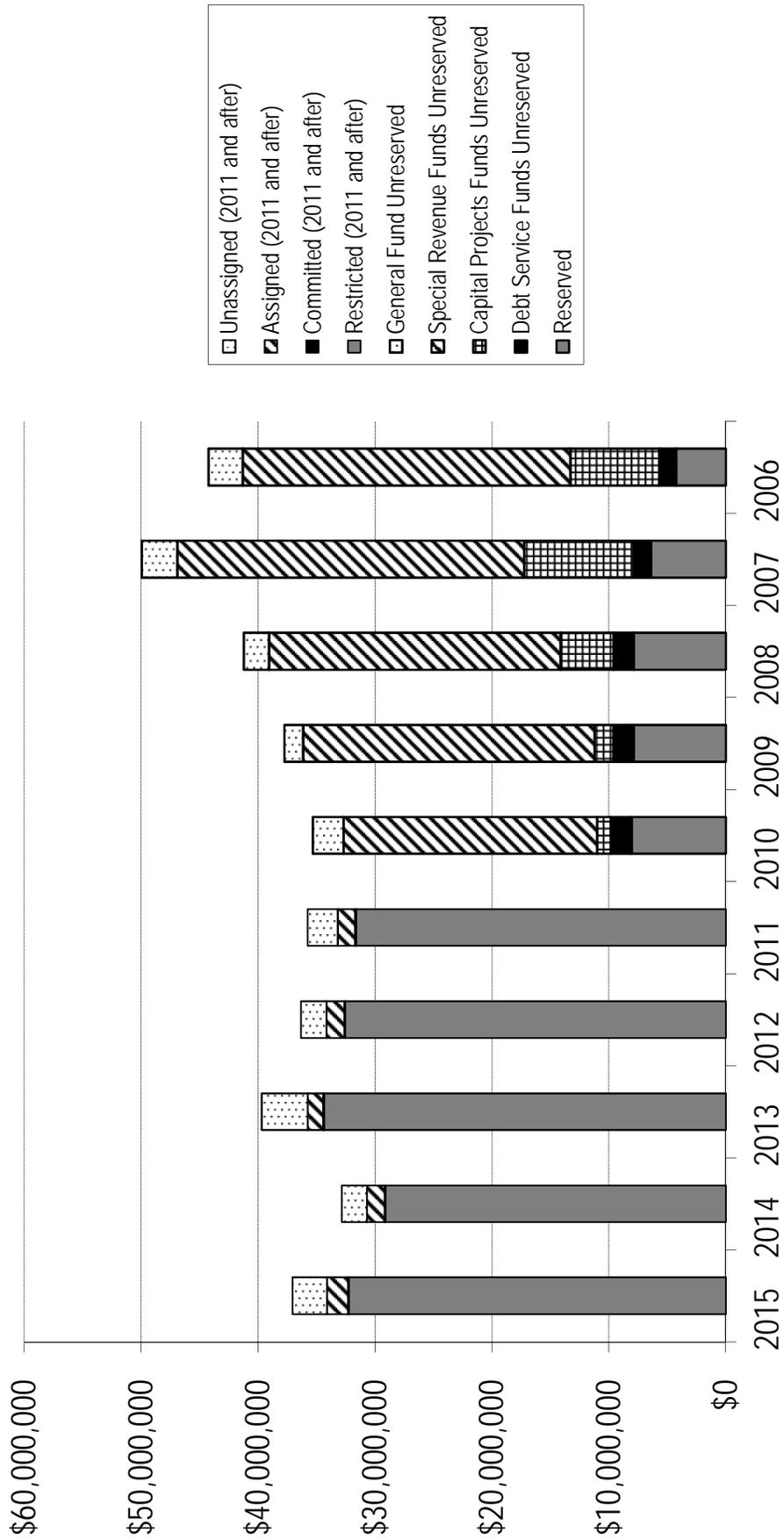
County of Champaign, Illinois  
Fund Balances in Governmental Funds  
(Modified Accrual Basis of Accounting)  
Last Ten Fiscal Years

FUND BALANCES:	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
General Fund:										
Restricted	\$227,265	\$100,701	\$311,977	\$272,307	\$270,540					
Assigned	\$307,427	\$0	\$0	\$0	\$0					
Unassigned	4,693,369	4,022,935	5,728,593	3,657,779	3,515,974	\$268,856	\$267,241	\$260,394	\$258,397	\$79,130
Reserved						2,630,799	1,586,658	2,137,360	3,054,103	2,893,045
Unreserved										
Total General Fund	5,228,061	4,123,636	6,040,570	3,930,086	3,786,514	2,899,655	1,853,899	2,397,754	3,312,500	2,972,175
All Other Governmental Funds:										
Restricted	\$32,021,650	\$29,033,803	\$34,057,972	\$32,291,027	\$31,371,550					
Committed	67,084	67,583	66,647	66,261	66,884					
Assigned	1,483,124	1,501,462	1,322,883	1,527,820	1,485,141					
Unassigned	(1,745,023)	(1,878,362)	(1,776,551)	(1,468,286)	(942,838)					
Reserved										
Unreserved, reported in:										
Special Revenue Funds										
Debt Service Funds										
Capital Projects Funds										
Total All Other Governmental Funds	31,826,835	28,724,486	33,670,951	32,416,822	31,980,737	32,433,073	35,903,716	38,830,167	46,650,474	41,263,296
Total Governmental Funds:										
Restricted	\$32,248,915	\$29,134,504	\$34,369,949	\$32,563,334	\$31,642,090					
Committed	67,084	67,583	66,647	66,261	66,884					
Assigned	1,790,551	1,501,462	1,322,883	1,527,820	1,485,141					
Unassigned	2,948,346	2,144,573	3,952,042	2,189,493	2,573,136	\$8,076,680	\$7,867,503	\$7,872,260	\$6,407,681	\$4,261,089
Reserved						27,256,048	29,890,112	33,355,661	43,555,293	39,974,382
Unreserved										
Total Governmental Funds	37,054,896	32,848,122	39,711,521	36,346,908	35,767,251	35,332,728	37,757,615	41,227,921	49,962,974	44,235,471

Note: Fund balance classifications were changed by the implementation of GASB Statement No. 54 in 2011.

# FUND BALANCES IN GOVERNMENTAL FUNDS

## Last Ten Fiscal Years



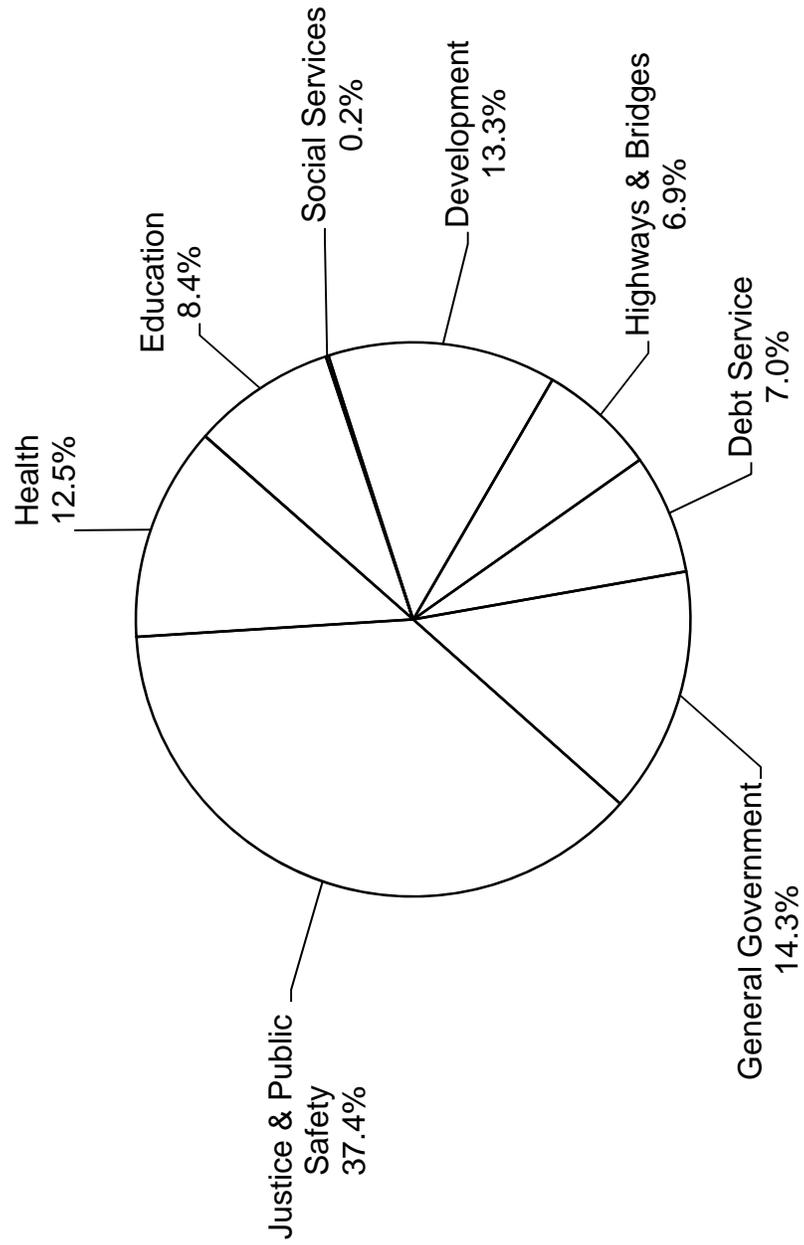
County of Champaign, Illinois  
 Changes in Fund Balances in Governmental Funds  
 (Modified Accrual Basis of Accounting)  
 Last Ten Fiscal Years

Table IV

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
<b>REVENUES:</b>										
Property Taxes	30,961,488	29,130,875	\$27,765,286	\$27,539,026	\$27,119,298	\$26,201,877	\$25,708,738	\$24,146,421	\$22,905,851	\$21,624,968
Public Safety Sales Taxes	4,696,902	5,101,042	5,003,543	4,545,118	4,439,505	4,304,939	4,256,357	4,513,665	4,325,591	4,220,430
Hotel/Motel & Auto Rental Taxes	62,443	68,591	60,775	56,110	41,372	42,132	46,994	47,486	26,376	32,027
Intergovernmental Revenue	36,696,073	42,137,294	39,724,810	38,389,093	36,117,414	36,451,564	31,381,492	30,317,135	28,824,004	26,200,446
Fines & Forfeitures	1,027,154	1,138,744	1,049,139	1,107,955	1,023,210	1,147,017	1,045,924	921,311	1,212,047	972,661
Licenses & Permits	1,977,666	1,837,170	1,790,179	1,947,641	1,191,595	1,192,407	1,250,833	1,637,732	1,776,162	1,919,918
Charges for Services	7,959,827	8,250,282	7,520,239	7,873,456	7,135,833	7,508,755	7,221,436	6,882,752	7,030,123	6,315,552
Rents and Royalties	1,054,747	1,127,106	1,008,710	584,808	589,936	587,699	864,684	0	0	0
Interest on Program Loans	115,051	165,085	168,995	209,397	229,620	216,216	243,371	205,619	168,191	98,309
Investment Earnings	65,690	49,214	20,196	43,457	44,148	124,648	279,662	1,271,963	1,941,770	1,880,908
Miscellaneous	665,258	751,498	777,858	461,427	403,396	683,881	1,923,941	3,195,529	1,978,222	1,042,907
<b>Total Revenues</b>	<b>85,282,309</b>	<b>89,756,901</b>	<b>84,889,730</b>	<b>82,757,488</b>	<b>78,335,327</b>	<b>78,461,135</b>	<b>74,223,432</b>	<b>73,139,613</b>	<b>70,188,337</b>	<b>64,308,126</b>
<b>EXPENDITURES:</b>										
General Government	11,774,161	11,883,993	10,441,759	11,012,919	11,533,828	10,226,122	10,261,793	13,804,483	10,333,817	10,997,973
Justice & Public Safety	30,667,667	32,604,433	29,598,920	28,765,035	28,074,643	27,802,740	31,204,404	31,005,570	26,601,637	27,211,571
Health	10,241,261	10,766,176	10,495,713	10,602,580	10,104,876	9,058,995	8,495,639	8,007,348	7,582,045	6,446,921
Education	6,890,208	7,279,568	6,629,675	6,735,475	6,425,486	6,350,356	5,043,226	5,201,758	5,128,814	4,550,421
Social Services	129,150	109,796	24,498	24,498	84,972	80,025	510,724	240,354	1,136,191	5,852,897
Development	10,905,362	14,388,842	12,709,298	12,417,805	11,553,449	11,497,060	10,120,428	8,686,609	6,755,012	3,612,677
Highways & Bridges	5,626,652	9,391,169	5,688,280	6,893,413	7,552,093	10,371,105	5,241,180	9,519,705	9,379,137	6,357,608
Debt Service: Principal	3,077,992	6,105,159	3,037,915	3,737,500	2,627,500	3,193,058	3,158,860	2,779,749	2,337,681	2,861,180
Interest	2,651,927	4,537,663	2,876,007	2,295,708	2,323,632	2,611,010	2,697,323	2,662,509	2,520,442	2,255,580
<b>Total Expenditures</b>	<b>81,964,380</b>	<b>97,066,799</b>	<b>81,502,065</b>	<b>82,484,933</b>	<b>80,280,479</b>	<b>81,190,471</b>	<b>76,733,577</b>	<b>81,908,085</b>	<b>71,774,776</b>	<b>70,146,828</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>3,317,929</b>	<b>(7,309,898)</b>	<b>3,387,665</b>	<b>272,555</b>	<b>(1,945,152)</b>	<b>(2,729,336)</b>	<b>(2,510,145)</b>	<b>(8,768,472)</b>	<b>(1,586,439)</b>	<b>(5,838,702)</b>
<b>OTHER FINANCING SOURCES (USES):</b>										
General Obligation Bond Proceeds	0	0	0	0	2,004,475	0	0	0	7,593,890	6,502,459
Refunding Bond Proceeds	2,535,000	11,763,593	0	0	4,623,253	0	0	0	0	0
Payments to Refunding Escrow Agent	(2,504,895)	(11,624,759)	0	0	(4,556,962)	0	0	0	0	0
Capital Lease Financing	0	0	0	0	0	0	0	0	0	150,364
Proceeds from Debenture Loan	551,250	0	0	0	0	0	0	0	0	0
Transfers In	2,866,935	2,954,436	2,332,843	2,813,034	3,136,240	4,741,911	4,294,856	5,104,056	4,442,023	8,657,267
Transfers Out	(2,559,445)	(2,646,771)	(2,355,895)	(2,505,932)	(2,827,331)	(4,437,462)	(5,255,017)	(5,070,637)	(4,721,971)	(9,825,198)
<b>Net Other Financing Sources (Uses)</b>	<b>888,845</b>	<b>446,499</b>	<b>(23,052)</b>	<b>307,102</b>	<b>2,379,675</b>	<b>304,449</b>	<b>(960,161)</b>	<b>33,419</b>	<b>7,313,942</b>	<b>5,484,892</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>4,206,774</b>	<b>(6,863,399)</b>	<b>3,364,613</b>	<b>579,657</b>	<b>434,523</b>	<b>(2,424,887)</b>	<b>(3,470,306)</b>	<b>(8,735,053)</b>	<b>5,727,503</b>	<b>(353,810)</b>
Debt Service Expenditures as a Percentage of Noncapital Expenditures	7.25%	11.59%	7.52%	7.69%	6.49%	7.71%	8.23%	8.14%	7.56%	8.40%

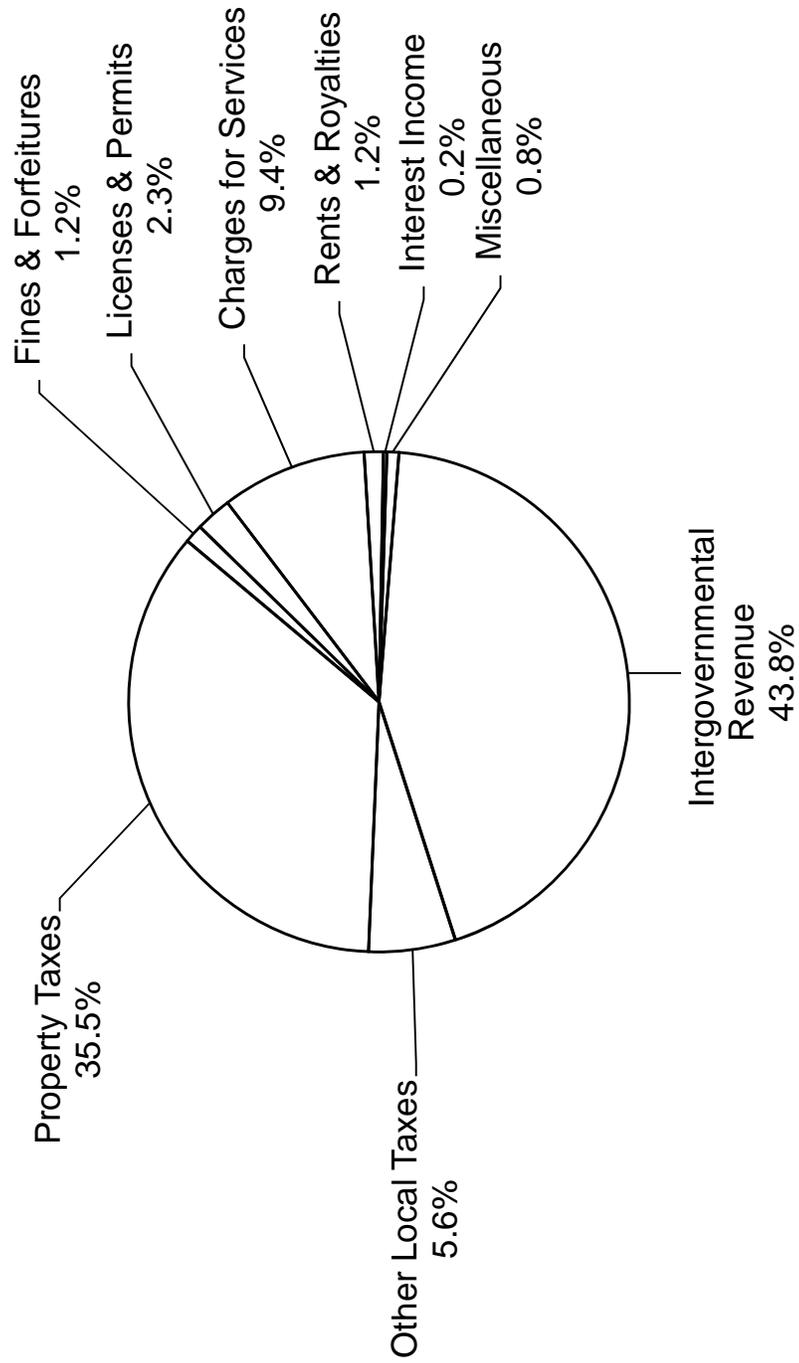
# GOVERNMENTAL FUNDS EXPENDITURES BY FUNCTION

Fiscal Year Ended December 31, 2015



# GOVERNMENTAL FUNDS REVENUES BY SOURCE

Fiscal Year Ended December 31, 2015



County of Champaign, Illinois  
Tax Revenues By Source  
Last Ten Fiscal Years

Table V

Fiscal Year	Locally Assessed					State Shared					Total Tax Revenue
	Real Estate Tax <sup>A</sup>	Hotel-Motel Tax	Auto Rental Tax	Public Safety Sales Tax	County Sales Tax	Use Tax	State Income Tax	Corporate Pers. Prop. Replace. Tax	Inheritance Tax	County Motor Fuel Tax	
2015	\$31,190,979	\$29,753	\$32,691	\$4,696,901	\$6,561,782	\$712,284	\$3,432,036	\$1,049,605	\$0	\$2,441,095	\$50,147,126
2014	\$30,227,866	\$33,742	\$34,849	\$5,101,042	\$7,359,888	\$665,573	\$3,088,217	\$984,305	\$0	\$3,423,132	\$50,918,614
2013	\$28,817,454	\$28,419	\$32,356	\$5,003,543	\$7,101,863	\$584,769	\$3,711,315	\$1,005,648	\$0	\$2,793,374	\$49,078,741
2012	\$28,564,274	\$26,177	\$29,933	\$4,545,118	\$6,202,507	\$494,737	\$2,948,008	\$812,933	\$328,274	\$2,755,933	\$46,707,894
2011	\$28,124,893	\$22,232	\$19,140	\$4,439,505	\$6,111,933	\$478,219	\$2,713,396	\$860,887	\$32,698	\$2,753,809	\$45,556,712
2010	\$27,168,031	\$27,580	\$14,552	\$4,304,939	\$5,921,221	\$399,249	\$2,167,472	\$976,937	\$334,125	\$2,758,824	\$44,072,930
2009	\$26,649,849	\$31,857	\$15,137	\$4,256,357	\$5,788,347	\$417,999	\$2,243,895	\$906,058	\$143,520	\$2,594,522	\$43,047,541
2008	\$25,026,336	\$29,916	\$17,570	\$4,513,665	\$6,242,604	\$479,977	\$3,117,934	\$1,073,997	\$172,885	\$2,607,797	\$43,282,681
2007	\$23,746,411	\$6,743	\$19,633	\$4,325,591	\$5,948,858	\$432,343	\$2,939,461	\$1,090,252	\$86,533	\$2,799,065	\$41,394,890
2006	\$22,408,845	\$12,533	\$19,494	\$4,220,430	\$5,809,683	\$441,791	\$2,800,454	\$921,863	\$241,084	\$2,850,120	\$39,726,297

<sup>A</sup> Includes back taxes, penalties for late payments, payments in lieu of taxes and mobile home taxes.

County of Champaign, Illinois  
Property Tax Levies and Collections  
Last Ten Fiscal Years

Table VI

Fiscal Year	(A) Taxes Levied for the Fiscal Year		(B) Taxes Collected in Subsequent Fiscal Years		Total Collections to Date		Uncollected Taxes	
	Fiscal Year	Amount	% of Levy	Subsequent Fiscal Years	Amount	% of Levy	Amount	% of Levy
2015	\$30,580,131	\$30,480,996	99.7%	\$1,240	\$30,482,236	99.7%	\$97,895	0.3%
2014	\$29,700,112	\$29,593,707	99.6%	\$5,232	\$29,598,939	99.7%	\$101,173	0.3%
2013	\$28,833,209	\$28,153,512	97.6%	\$11,137	\$28,164,649	97.7%	\$668,560	2.3%
2012	\$27,911,280	\$27,791,920	99.6%	\$11,093	\$27,803,013	99.6%	\$108,267	0.4%
2011	\$27,506,702	\$27,390,350	99.6%	\$31,194	\$27,421,544	99.7%	\$85,158	0.3%
2010	\$26,607,969	\$26,450,416	99.4%	\$23,002	\$26,473,418	99.5%	\$134,551	0.5%
2009	\$26,000,877	\$25,829,969	99.3%	\$26,178	\$25,856,147	99.4%	\$144,730	0.6%
2008	\$24,450,968	\$24,276,472	99.3%	\$15,444	\$24,291,916	99.3%	\$159,052	0.7%
2007	\$23,265,316	\$23,139,784	99.5%	\$10,171	\$23,149,955	99.5%	\$115,361	0.5%
2006	\$21,945,783	\$21,866,429	99.6%	\$16,851	\$21,883,280	99.7%	\$62,503	0.3%

(A) Tax levy is the extended amount per the tax bills.

(B) Only includes backtaxes collected in 2007 and after. Backtaxes collected prior to 2007 are not identified with the year the taxes were originally billed.

County of Champaign, Illinois  
Property Tax Levies by Component  
Last Ten Fiscal Years

FISCAL YEAR	(A)	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
<b>GENERAL FUND:</b>											
General Corporate		\$9,218,910	\$8,582,624	\$8,277,127	\$7,876,733	\$7,704,954	\$7,673,860	\$7,467,612	\$6,840,754	\$6,552,164	\$6,281,072
Cooperative Extension Education		422,183	415,944	408,991	408,991	399,056	415,683	442,216	423,623	402,761	379,181
<b>SPECIAL REVENUE FUNDS:</b>											
Mental Health		4,194,638	4,050,762	3,906,389	3,751,272	3,660,055	3,535,533	3,450,737	3,233,678	3,066,658	2,883,369
Developmental Disability		3,554,169	3,532,482	3,580,082	3,673,507	3,585,739	3,463,084	3,379,515	3,165,430	3,000,188	2,780,491
County Public Health		1,066,808	1,029,329	994,013	953,095	930,608	900,231	879,943	824,781	781,654	733,318
County Highway		2,247,106	2,163,225	2,106,272	2,023,044	1,971,713	1,893,345	1,847,879	1,729,793	1,640,876	1,540,793
County Bridge		1,127,166	1,085,242	1,056,831	1,015,174	988,646	964,533	939,779	879,338	832,372	782,756
Highway Federal Aid Match		90,318	86,526	7,390	7,303	7,328	7,145	7,040	6,419	5,967	5,493
Tort Immunity		1,462,958	1,229,311	1,193,554	1,146,635	1,117,462	1,078,848	1,052,411	986,640	866,900	565,781
Illinois Municipal Retirement		3,003,569	3,225,384	3,222,245	3,118,741	3,058,554	2,554,358	2,439,763	2,403,739	2,278,632	2,230,500
Social Security		1,661,865	1,731,536	1,579,169	1,544,476	1,466,594	1,548,509	1,543,714	1,469,843	1,394,627	1,340,000
<b>DEBT SERVICE FUNDS:</b>											
Nursing Home Bond Repayment		1,436,047	1,477,886	1,443,544	1,453,594	1,605,974	1,601,011	1,602,695	1,601,124	1,604,655	1,605,535
<b>ENTERPRISE FUND:</b>											
Nursing Home Operations		1,142,494	1,103,390	1,075,307	1,033,432	1,007,548	971,678	946,818	885,757	838,339	788,249
<b>TOTAL PROPERTY TAX LEVY</b>		<u>30,628,231</u>	<u>29,713,641</u>	<u>28,850,914</u>	<u>28,005,997</u>	<u>27,504,231</u>	<u>26,607,818</u>	<u>26,000,122</u>	<u>24,450,919</u>	<u>23,265,793</u>	<u>21,916,538</u>
<b>TOTAL PROPERTY TAX RATE</b> (per \$100 of assessed valuation)		.8636	.8511	.8138	.7841	.7688	.7487	.7426	.7389	.7616	.7801

Note: Property tax levies reported are the amounts authorized by County Board ordinance. Tax rates are calculated by the County Clerk.

(A) Tax levies and tax rates are reported for the fiscal year in which related taxes are collected by the County.

# PROPERTY TAX LEVY BY COMPONENT For Taxes Payable in 2015

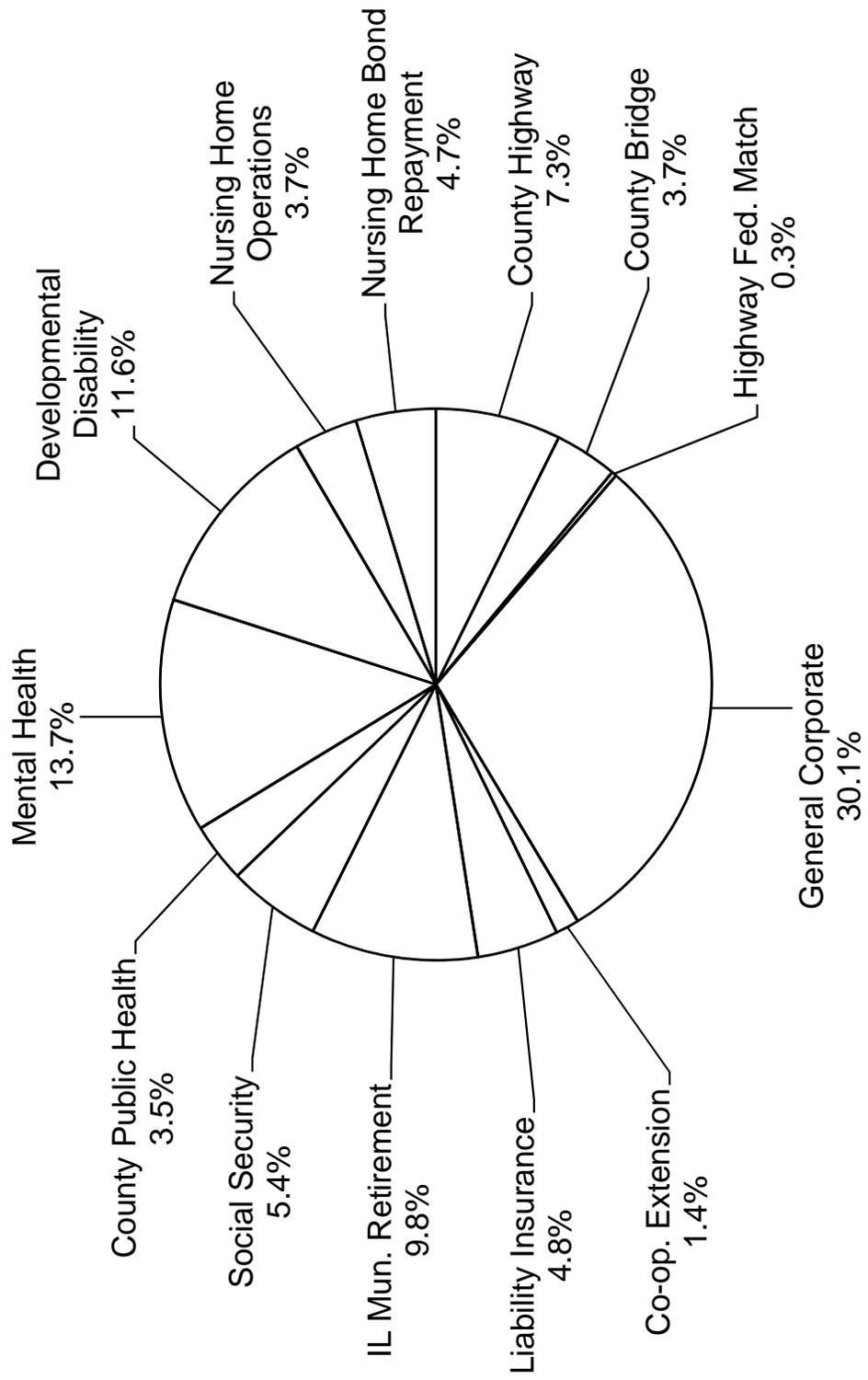


Table VIII

County of Champaign, Illinois  
Assessed and Estimated Actual Value of Taxable Real Property  
Last Ten Fiscal Years

(A) Fiscal Year	RESIDENTIAL			FARM			COMMERCIAL			TOTAL			(D) Total County Direct Tax Rate
	(B) Estimated Actual Value of Taxable Property	(C) Taxed Equalized Assessed Value	(B) Estimated Actual Value of Taxable Property	(C) Taxed Equalized Assessed Value	(B) Estimated Actual Value of Taxable Property	(C) Taxed Equalized Assessed Value	(B) Estimated Actual Value of Taxable Property	(C) Taxed Equalized Assessed Value	(B) Estimated Actual Value of Taxable Property	(C) Taxed Equalized Assessed Value	(B) Estimated Actual Value of Taxable Property	(C) Taxed Equalized Assessed Value	
2015	\$7,490,542,650	\$2,103,088,375	\$1,042,433,220	\$333,967,494	\$3,657,022,506	\$1,095,867,711	\$12,189,998,376	\$3,532,923,580	.8636				
2014	\$7,450,819,680	\$2,095,642,997	\$973,736,010	\$311,732,901	\$3,563,841,792	\$1,072,215,635	\$11,988,397,482	\$3,479,591,533	.8511				
2013	\$7,516,362,090	\$2,124,585,044	\$918,622,440	\$293,919,518	\$3,760,379,250	\$1,113,581,689	\$12,195,363,780	\$3,532,086,251	.8138				
2012	\$7,132,571,490	\$2,165,598,116	\$856,074,150	\$273,548,424	\$4,281,800,121	\$1,107,477,441	\$12,270,445,761	\$3,546,623,981	.7841				
2011	\$7,227,685,290	\$2,195,412,930	\$810,575,970	\$258,133,037	\$4,350,833,784	\$1,107,951,509	\$12,389,095,044	\$3,561,497,476	.7688				
2010	\$7,217,665,710	\$2,191,079,100	\$764,879,580	\$242,639,781	\$4,304,859,441	\$1,103,934,905	\$12,287,404,731	\$3,537,653,786	.7487				
2009	\$7,151,359,800	\$2,190,715,716	\$723,380,490	\$229,433,845	\$4,146,874,707	\$1,065,062,743	\$12,021,614,997	\$3,485,212,304	.7426				
2008	\$6,837,357,900	\$2,108,550,342	\$675,546,360	\$213,744,151	\$3,781,022,727	\$973,898,087	\$11,293,926,987	\$3,296,192,580	.7389				
2007	\$6,348,264,510	\$1,933,330,940	\$634,954,800	\$201,094,187	\$3,473,828,286	\$907,385,383	\$10,457,047,596	\$3,041,810,510	.7616				
2006	\$5,824,592,370	\$1,771,810,457	\$559,868,520	\$179,240,051	\$3,234,355,986	\$850,060,850	\$9,618,816,876	\$2,801,111,358	.7801				

Note: Equalized assessed values are per the County Clerk.

(A) Property value is reported for the year in which the related taxes are collected by the County. The property is actually assessed in the previous year.

(B) Actual value of taxable property is estimated at three times the equalized assessed value. Equalized assessed value is the value of taxable real property determined by local and state assessment officials. Under state law, residential, commercial and farm residences are assessed at one-third market value, while farmland and farm buildings are assessed at one-third of the value based on productivity or "agricultural economic value." Data is not available for non-taxable property.

(C) After the equalized assessed value has been determined by assessment officials, deductions are then made for homestead and other exemptions, tax increment financing districts, and enterprise zone abatements. This assessed value is the value on which tax bills are calculated.

(D) Tax rate is per \$100 of assessed valuation.

Table IX

County of Champaign, Illinois  
Property Tax Rates - Direct and Overlapping Governments  
(per \$100 of Assessed Value)  
Last Ten Fiscal Years

	(A)	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
<b>Champaign County Direct Rates:</b>											
General Corporate		.2606	.2467	.2343	.2221	.2163	.2169	.2143	.2075	.2154	.2242
Cooperative Extension Education		.0119	.0120	.0116	.0115	.0112	.0118	.0127	.0129	.0132	.0135
Mental Health		.1173	.1153	.1095	.1045	.1013	.0985	.0976	.0969	.0995	.1015
Developmental Disability		.0999	.1000	.1000	.1000	.0992	.0965	.0956	.0949	.0974	.0993
County Public Health		.0302	.0296	.0281	.0269	.0261	.0254	.0252	.0250	.0257	.0262
County Highway		.0635	.0622	.0596	.0570	.0554	.0535	.0530	.0525	.0539	.0550
County Bridge		.0319	.0312	.0299	.0286	.0278	.0273	.0270	.0267	.0274	.0279
Highway Federal Aid Match		.0026	.0025	.0002	.0002	.0002	.0002	.0002	.0002	.0002	.0002
Tort Immunity		.0413	.0353	.0338	.0323	.0314	.0305	.0302	.0299	.0285	.0202
Illinois Municipal Retirement		.0849	.0927	.0912	.0879	.0859	.0722	.0700	.0729	.0749	.0796
Social Security		.0469	.0498	.0447	.0435	.0412	.0438	.0443	.0446	.0458	.0478
Nursing Home Bond Repayment		.0403	.0421	.0405	.0405	.0445	.0446	.0453	.0480	.0521	.0566
Nursing Home Operations		.0323	.0317	.0304	.0291	.0283	.0275	.0272	.0269	.0276	.0281
<b>Total Direct Rates</b>		<u>.8636</u>	<u>.8511</u>	<u>.8138</u>	<u>.7841</u>	<u>.7688</u>	<u>.7487</u>	<u>.7426</u>	<u>.7389</u>	<u>.7616</u>	<u>.7801</u>
<b>Overlapping Rates:</b>											
County Forest Preserve		.0944	.0931	.0880	.0843	.0817	.0790	.0783	.0779	.0800	.0818
C-U Public Health District		.1290	.1259	.1163	.1102	.1075	.1071	.1052	.1049	.1060	.1087
C-U Mass Transit District		.3282	.3198	.2966	.2831	.2725	.2619	.2575	.2544	.2592	.2623
Champaign Southwest Mass Transi	(D)	.0000	.0000	.0000	.0183	.0184	.0188	.0191	.0203	---	---
U & C Sanitary District		---	---	---	---	---	---	---	---	---	---
Community Colleges (average)	(B)	.5746	.5718	.5742	.5679	.5628	.5601	.5566	.5352	.5449	.5506
K-12 School Districts (average)	(B)	4.9070	4.8758	4.8121	4.7095	4.6718	4.6860	4.6917	4.7419	4.8535	4.8415
Cities & Villages (average)	(B)	.6260	.6198	.6126	.6002	.5836	.5748	.5659	.5658	.5889	.6012
Fire Districts (average)	(B)	.3170	.3085	.3158	.2782	.2803	.2802	.2848	.2715	.2794	.2853
Park Districts (average)	(B)	.6376	.6089	.5470	5.185	.4836	.4702	.4288	.4295	.4420	.4544
Cemetery Districts (average)	(B)	.0710	.0708	.0680	.0630	.0587	.0421	.0415	.0424	.0445	.0460
Library Districts (average)	(B)	.2226	.2237	.2187	.2217	.2274	.2241	.2237	.1946	.1935	.1896
Townships (average)	(B)	.7242	.7302	.7448	.7406	.7513	.7535	.7699	.7863	.8252	.8225
<b>Total All Rates</b>		<u>9.4952</u>	<u>9.3994</u>	<u>9.2079</u>	<u>8.9796</u>	<u>8.8684</u>	<u>8.8065</u>	<u>8.7656</u>	<u>8.7636</u>	<u>8.9787</u>	<u>9.0240</u>

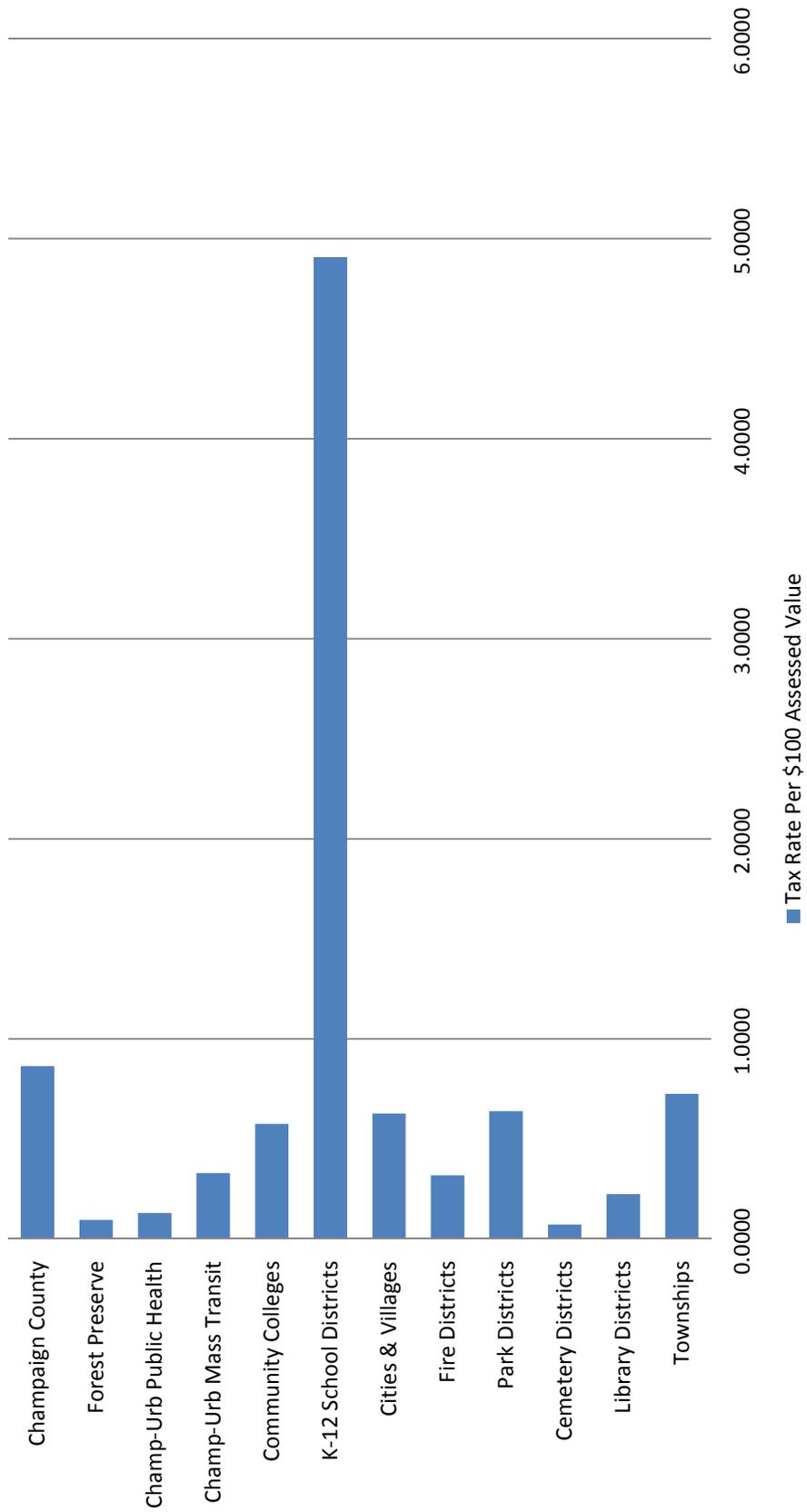
(A) Tax rates are per the County Clerk and are reported for the fiscal year in which the related taxes are collected.

(B) Average rates are reported due to the large number of taxing bodies in Champaign County with various boundaries and providing various services. See Table X.

(C) Average rates for prior years are not available.

(D) Champaign Southwest Mass Transit District no longer exists.

## AVERAGE PROPERTY TAX RATES For Taxes Payable in 2015





County of Champaign, Illinois  
Principal Property Tax Payers  
Current Year and Nine Years Ago

<u>Taxpayer</u>	<u>2015</u>			<u>2006</u>		
	<u>Equalized Assessed Valuation</u>	<u>Rank</u>	<u>% of Total Assessed Valuation</u>	<u>Equalized Assessed Valuation</u>	<u>Rank</u>	<u>% of Total Assessed Valuation</u>
Campus Property Management (Residential Rental Properties and Developments)	\$24,388,720	1	0.60%	\$33,706,040	2	1.20%
Champaign Market Place LLC (Shopping Mall)	23,508,390	2	0.58%	21,293,550	3	0.76%
Bankier Family (Residential and Commercial Rental Properties)	13,543,730	3	0.34%	11,787,450	6	0.42%
Lex Rantoul LP (Industrial Complex)	12,535,540	4	0.31%			
American Water SSC (Water Utility Company)	12,400,450	5	0.31%			
The Scion Group LLC (Residential and Commercial Rental Properties)	11,496,350	6	0.28%			
Walmart Stores (Discount Department / Grocery Stores)	11,200,870	7	0.28%	8,631,900	8	0.31%
Shapland Realty LLC (Residential and Commercial Rental Properties)	10,538,410	8	0.26%	10,407,020	7	0.37%
Premier Cooperative Inc (Agricultural / Grain Elevators)	9,888,400	9	0.24%			
Regency Consolidated (Residential and Commercial Rental Properties)	9,326,410	10	0.23%			
Clinton C. Atkin / The Atkins Group (Residential and Commercial Developer)				8,481,140	9	0.30%
Carle Foundation (Hospital / Clinic / Nursing Home)				47,405,230	1	1.69%
Royse & Brinkmeyer Apartments (Residential Rental Properties)				12,057,600	5	0.43%
Provena Covenant Medical Center (Hospital / Clinic)				14,866,420	4	0.53%
Peter Holstein (Commercial Rental Properties)				7,395,340	10	0.26%
	<u>138,827,270</u>		<u>3.43%</u>	<u>176,031,690</u>		<u>6.27%</u>
Total County Assessed Valuation	<u>4,041,327,870</u>		<u>100.00%</u>	<u>2,801,111,358</u>		<u>100.00%</u>

Note: Equalized assessed valuation is the assessed value used for the tax bills that were payable in the year shown, per the County Supervisor of Assessments and County Clerk.

Table XII

County of Champaign, Illinois  
Legal Debt Margin  
Last Ten Fiscal Years

Fiscal Year	(A) Equalized Assessed Value	(B) Debt Limit: 5.75% of Assessed Value	Debt Applicable to Debt Limit:				Total Debt Applicable	Legal Debt Margin	Debt Applicable as Percentage of Debt Limit
			General Obligation Bonds	Inter-governmental Loans	Debtenture Note				
2015	\$3,532,923,580	\$203,143,106	\$35,916,193	\$19,688	\$551,250	\$36,487,131	\$166,655,975	17.96%	
2014	\$3,996,132,494	\$229,777,618	\$39,117,701	\$72,188	\$0	\$39,189,889	\$190,587,729	17.06%	
2013	\$4,065,121,260	\$233,744,472	\$45,103,982	\$129,063	\$0	\$45,233,045	\$188,511,427	19.35%	
2012	\$4,090,148,587	\$235,183,544	\$47,856,757	\$181,563	\$0	\$48,038,320	\$187,145,224	20.43%	
2011	\$4,129,698,348	\$237,457,655	\$51,541,757	\$234,063	\$0	\$51,775,820	\$185,681,835	21.80%	
2010	\$4,095,801,577	\$235,508,591	\$52,121,757	\$286,563	\$0	\$52,408,320	\$183,100,271	22.25%	
2009	\$4,007,204,999	\$230,414,287	\$55,262,315	\$339,063	\$0	\$55,601,378	\$174,812,909	24.13%	
2008	\$3,764,642,329	\$216,466,934	\$58,368,675	\$391,563	\$0	\$58,760,238	\$157,706,696	27.15%	
2007	\$3,485,682,532	\$200,426,746	\$61,010,755	\$444,063	\$94,722	\$61,549,540	\$138,877,206	30.71%	
2006	\$3,206,272,292	\$184,360,657	\$55,679,661	\$496,563	\$282,901	\$56,459,125	\$127,901,532	30.62%	

(A) Equalized assessed values are per the County Clerk and are reported gross of exemptions, tax increment financing and enterprise zone abatements that are later deducted in calculating the tax bills.

(B) Debt limit is per Illinois Compiled Statutes 55 ILCS 5/5-1012.

County of Champaign, Illinois  
 Outstanding Debt Ratios  
 Last Ten Fiscal Years

Table XIII

Fiscal Year	Governmental Activities			Debt Note	Business- Type Activities Capital Leases	Primary Government Total Debt Outstanding	(A) Personal Income (in thousands)	Outstanding Debt as Percentage of Personal Income	(A) Population	Outstanding Debt Per Capita
	General Obligation Bonds	Inter- governmental Loans	Inter- governmental Loans							
2015	\$35,916,193	\$19,688	\$19,688	\$551,250	\$0	\$36,487,131	\$7,878,243	0.46%	208,861	\$174.70
2014	\$39,117,701	\$72,188	\$72,188	\$0	\$0	\$39,189,889	\$7,878,243	0.50%	207,133	\$189.20
2013	\$45,103,982	\$129,063	\$129,063	\$0	\$0	\$45,233,045	\$8,121,604	0.56%	204,897	\$220.76
2012	\$47,856,757	\$181,563	\$181,563	\$0	\$0	\$48,038,320	\$7,631,804	0.63%	203,276	\$236.32
2011	\$51,541,757	\$234,063	\$234,063	\$0	\$0	\$51,775,820	\$7,365,631	0.70%	201,685	\$256.72
2010	\$52,121,757	\$286,563	\$286,563	\$0	\$0	\$52,408,320	\$7,260,722	0.72%	201,370	\$260.26
2009	\$55,262,315	\$339,063	\$339,063	\$0	\$0	\$55,601,378	\$6,925,412	0.80%	199,968	\$278.05
2008	\$58,368,675	\$391,563	\$391,563	\$0	\$0	\$58,760,238	\$6,922,343	0.85%	197,570	\$297.41
2007	\$61,010,755	\$444,063	\$444,063	\$85,169	\$9,553	\$61,549,540	\$6,526,429	0.94%	196,621	\$313.04
2006	\$55,679,661	\$496,563	\$496,563	\$266,444	\$16,457	\$56,459,125	\$6,177,554	0.91%	193,844	\$291.26

(A) Personal income and population estimates are per the Bureau of Economic Analysis, U.S. Dept. of Commerce. Data for the most recent year is not available, so data from the previous year is used.

County of Champaign, Illinois  
 Net General Bonded Debt Ratios  
 Last Ten Fiscal Years

Table XIV

Fiscal Year	(A) Gross Bonded Debt Outstanding	(B) Resources Restricted for Principal Repayment	Net Bonded Debt Outstanding	(C) Equalized Assessed Value	Ratio of Net Bonded Debt To Assessed Value	Population	Net Bonded Debt Per Capita
2015	\$36,651,240	\$1,570,886	\$35,080,354	\$3,532,923,980	0.99%	208,861	\$167.96
2014	\$36,993,058	\$1,653,617	\$35,339,441	\$3,479,591,533	1.02%	207,133	\$170.61
2013	\$44,871,342	\$3,430,256	\$41,441,086	\$3,532,086,251	1.17%	204,897	\$202.25
2012	\$47,856,757	\$3,282,597	\$44,574,160	\$3,546,623,981	1.26%	203,276	\$219.28
2011	\$51,541,757	\$3,944,614	\$47,597,143	\$3,561,497,476	1.34%	201,685	\$236.00
2010	\$52,121,757	\$3,087,078	\$49,034,679	\$3,537,653,786	1.39%	201,370	\$243.51
2009	\$55,262,315	\$2,538,294	\$52,724,021	\$3,485,212,304	1.51%	199,968	\$263.66
2008	\$58,368,675	\$2,371,145	\$55,997,530	\$3,296,192,580	1.70%	197,570	\$283.43
2007	\$61,010,755	\$1,902,724	\$59,108,031	\$3,041,810,510	1.94%	196,621	\$300.62
2006	\$55,679,661	\$1,306,926	\$54,372,735	\$2,801,111,358	1.94%	193,844	\$280.50

(A) Gross bonded debt includes general obligation bond principal outstanding at year end.

(B) Net assets restricted for debt service have been reduced to the amount that is for principal repayment only.

(C) Assessed value is reported for the year in which related taxes are received by the County. The equalized assessed value shown is per the County Clerk and is after multipliers and deductions have been applied, i.e. the value on which the tax bills are computed.

Table XV

County of Champaign, Illinois  
Demographic Statistics  
Last Ten Fiscal Years

Year	(A) Estimated Population	(A) Personal Income (in thousands)	(A) Per Capita Personal Income	(B) Labor Force	(B) Unemployment Rate	(C) Registered Voters	(C) Voter Turnout	(D) School Enrollment
2015	208,861			104,416	5.2%			24,191
2014	207,133	\$7,878,243	\$38,035	99,286	6.1%	113,122	49.0%	26,151
2013	204,897	\$8,121,604	\$39,637	98,168	8.2%			24,441
2012	203,276	\$7,631,804	\$37,544	99,683	8.0%	112,933	69.9%	23,380
2011	201,685	\$7,365,631	\$36,391	101,297	8.4%			23,429
2010	201,370	\$7,260,722	\$36,045	106,393	9.0%	122,441	44.8%	23,356
2009	199,968	\$6,925,412	\$34,633	104,819	8.2%			23,085
2008	197,570	\$6,922,343	\$35,037	105,980	5.7%	123,150	68.9%	23,361
2007	196,621	\$6,526,429	\$33,193	105,053	4.3%			23,458
2006	193,844	\$6,177,554	\$31,869	104,451	3.7%	113,905	47.3%	23,924

(A) Population estimates and personal income are per the U.S. Dept. of Commerce - Bureau of Economic Analysis. Figures for the most current year(s) are unavailable.

(B) Labor force and unemployment figures are per the Illinois Dept. of Employment Security. The figures are annual averages accumulated by place of residence.

(C) Voter statistics are per the County Clerk and are shown for general election years only.

(D) School enrollment statistics are per the Regional Office of Education for Champaign and Ford Counties. The figures include elementary and secondary public schools in Champaign County.

Table XVI

County of Champaign, Illinois  
Non-agricultural Employment Statistics  
Last Ten Fiscal Years

Year	Manufacturing	Construction	Transportation & Utilities	Wholesale & Retail Trade	Leisure & Hospitality	Health Care & Social Assistance	Other Services	Government	Total Number of Jobs
2015	7,058	2,958	2,671	12,585	10,644	13,267	17,150	34,602	100,935
2014	7,066	2,839	2,615	12,697	10,374	12,686	17,305	33,734	99,316
2013	7,110	2,838	2,719	12,874	10,174	12,294	17,021	33,138	98,168
2012	7,200	2,939	2,737	12,838	9,333	12,104	17,675	32,381	97,207
2011	7,157	2,942	2,747	12,952	9,705	11,981	17,065	32,844	97,393
2010	6,924	2,981	2,817	12,992	9,873	11,928	15,882	35,486	98,883
2009	7,344	3,183	2,807	13,139	9,656	12,082	17,126	36,873	102,210
2008	8,678	3,896	2,869	13,995	9,890	12,104	17,855	35,766	105,053
2007	9,320	3,608	2,750	13,965	10,088	11,765	17,582	35,326	104,404
2006	9,333	3,581	2,944	13,521	9,907	11,492	17,351	35,439	103,568

Note: Statistics are per the Illinois Dept. of Employment Security - Economic Information & Analysis Division, Current Employment Statistics Program.

County of Champaign, Illinois  
Principal Employers  
Current Year and Five Years Ago

Table XVII

<u>Employer</u>	<u>2015</u>			<u>2010</u>		
	<u>Number of Employees</u>	<u>Rank</u>	<u>% of Total Employment</u>	<u>Number of Employees</u>	<u>Rank</u>	<u>% of Total Employment</u>
University of Illinois at Urbana-Champaign (Post-Secondary Education)	24,015	1	23.79%	27,290	1	27.05%
Carle Foundation Hospital and Clinic (Health Care)	5,534	2	5.48%	4,860	2	4.82%
Champaign School District (Elementary & Secondary Education)	1,888	3	1.87%	1,440	3	1.43%
Kraft Foods, Inc. (Food Products)	1,419	4	1.41%	1,349	4	1.34%
Parkland Community College (Post-Secondary Education)	1,301	5	1.29%	1,308	5	1.30%
Urbana School District (Elementary & Secondary Education)	1,042	6	1.03%	724	10	0.72%
County of Champaign (Local Government)	1,036	7	1.03%	965	7	0.96%
Walmart Stores (Discount Retailer)	940	8	0.93%	1,152	6	1.14%
Provena Covenant Medical Center (Health Care)	939	9	0.93%	946	8	0.94%
Christie Clinic (Health Care)	833	10	0.83%			
PlastiPak Packaging, Inc. (Plastic Packaging Materials Manufacturer)				810	9	0.80%
	<u>38,947</u>		<u>38.59%</u>	<u>40,844</u>		<u>40.48%</u>
Total Non-farm Employment in Champaign County	<u>100,935</u>		<u>100.00%</u>	<u>100,897</u>		<u>100.00%</u>

Sources: Phone survey, Illinois Department of Employment Security

County of Champaign, Illinois  
Salaries of Principal County Officials  
December 31, 2015

<u>TITLE</u>	<u>NAME</u>	<u>ANNUAL SALARY</u>		<u>STATE SALARY STIPEND</u>
Auditor	John Farney	\$86,328	(A)	\$6,500
Circuit Clerk	Katie Blakeman	\$90,070	(A)	\$6,500
Coroner	Duane Northrup	\$86,328	(A)	\$6,500
County Board Chairman	Pattsi Petrie	\$29,274		
County Clerk	Gordy Hulten	\$90,139	(A)	\$6,500
Recorder	Barbara Frasca	\$86,328	(A)	\$6,500
Sheriff	Daniel Walsh	\$112,715	(A)	\$10,429
Public Safety Director	Daniel Walsh	\$4,000		
State's Attorney	Julia Rietz	\$166,508		
Treasurer / Collector	Daniel Welch	\$90,139	(A)	\$10,429
Animal Control Director	Stephanie Joos	\$66,081		
Board of Review Chairman	Elizabeth Burgener-Patton	\$38,383		
Child Advocacy Center Director	Adelaide Aime	\$49,920		
County Administrator	Debra Busey	\$140,673		
County Highway Engineer	Jeffrey Blue	\$141,523		
Court Services Director	Joseph Gordon	\$96,486		
Emergency Management Agency Director	John Dwyer	\$63,785		
Mental Health Board Director	Peter Tracy	\$130,221		
Nursing Home Administrator	Karen Noffke	\$100,000	(C)	
Public Defender	Randall Rosenbaum	\$149,864		
Reg. Planning Comm. Chief Exec. Officer	Cameron Moore	\$147,732		
Supervisor of Assessments	Stan Jenkins (Retired 9/2015), Joseph Meents	\$72,150	(A)	\$0
Zoning and Enforcement Director	John Hall	\$76,206		
Circuit Judge	Arnold Blockman	\$190,758	(B)	
Circuit Judge	Harry Clem	\$190,758	(B)	
Circuit Judge	Thomas Difanis	\$190,758	(B)	
Circuit Judge	Jeffrey Ford	\$190,758	(B)	
Circuit Judge	Michael Q. Jones	\$190,758	(B)	
Circuit Judge	Heidi Ladd	\$190,758	(B)	
Associate Circuit Judge	Holly Clemons	\$181,220	(B)	
Associate Circuit Judge	Ronda D. Holliman	\$181,220	(B)	
Associate Circuit Judge	John Kennedy	\$181,220	(B)	
Associate Circuit Judge	Brian L. McPheters	\$181,220	(B)	
Associate Circuit Judge	Brett N. Olmstead	\$181,220	(B)	

(A) The State of Illinois pays stipends to the Auditor, Circuit Clerk, Coroner, County Clerk, Recorder, Sheriff, Treasurer and Supervisor of Assessments in addition to their salaries paid by the County.

(B) Judges' salaries are paid by the State of Illinois.

(C) As of July, 2008, the Nursing Home Administrator is an employee of the management firm that was contracted to manage the County Nursing Home, Management Performance Associates, Inc.

Table XIX

County of Champaign, Illinois  
County Employees by Function / Program  
Last Nine Fiscal Years

Function / Program	2015	2014	2013	2012	2011	2010	2009	2008	2007
<b>Governmental Activities:</b>									
General Government	91.0	91.0	89.5	89.3	83.9	86.0	94.0	91.0	90.0
Justice & Public Safety	344.0	346.0	342.8	341.7	341.8	352.9	373.5	371.5	371.0
Health	6.0	6.0	6.0	12.0	12.0	11.0	5.0	5.0	5.0
Education	122.9	103.2	117.8	121.5	117.7	88.3	91.6	96.5	83.4
Development	107.2	104.0	64.7	61.6	65.6	67.7	56.5	53.5	48.0
Highways & Bridges	21.0	21.0	21.0	22.0	22.0	23.0	23.0	24.0	24.0
<b>Business-Type Activities:</b>									
Nursing Home	222.1	223.7	217.0	205.5	203.0	203.5	253.0	254.0	254.0
<b>Total</b>	<b>914.2</b>	<b>894.9</b>	<b>858.8</b>	<b>853.6</b>	<b>846.0</b>	<b>832.4</b>	<b>896.6</b>	<b>895.5</b>	<b>875.4</b>

Note: Figures are full-time-equivalent positions per the County-Wide Staffing Budget.

County of Champaign, Illinois  
Operating Indicators by Function / Program  
Last Nine Fiscal Years

	2015	2014*	2013	2012	2011	2010	2009	2008	2007
<u>General Government:</u>									
Administrative Services	123	192	91	65	73	53	135	135	127
Meeting agendas prepared									
Meeting minutes prepared	93	111	91	65	73	53	115	117	115
County Auditor	17,526	20,327	18,884	17,146	16,675	16,652	18,229	17,122	17,335
Accounts Payable checks issued	96,525	109,287	99,964	94,651	94,302	91,340	92,096	84,886	92,470
Recorder of Deeds	24,290	24,229	29,695	33,384	28,217	31,757	36,608	31,419	36,000
Documents recorded	15,729	24,229	29,695	0	3,326	0	90,000	96,000	72,000
Documents converted to digital format	76,594	76,242	76,125	73,181	73,150	72,981	76,500	75,153	73,897
Supervisor of Assessments	9,771	16,798	16,341	47,082	17,741	12,870	30,000	26,000	26,854
Total assessor changes	1,062	1,213	1,772	2,113	2,104	1,396	1,200	1,200	1,473
County Treasurer	7,057	7,213	7,158	7,152	6,679	12,110	7,464	7,319	7,100
Number of receipts entered	73,643	73,226	73,750	73,620	73,581	73,314	72,874	71,812	70,093
Number of tax bills sent	3,001	3,296	2,842	2,500	4,987	4,378	12,700	10,500	11,500
Number of website hits									
<u>Justice &amp; Public Safety:</u>									
Circuit Clerk	31,083	30,772	31,341	35,391	38,288	48,065	44,841	47,209	47,062
Total court cases opened	30,824	30,041	31,468	36,385	37,694	40,845	46,365	45,469	53,355
Total court cases closed	8,452,217	8,118,907	4,374,426	6,450,000	6,373,591	3,768,666	13,384,967	6,925,161	5,173,169
Web site specific case requests	\$1,650,492	\$1,165,904	\$1,272,806	\$1,504,880	\$1,779,017	\$2,245,000	\$2,316,875	\$2,563,643	\$2,743,846
Child support payments processed	1,848	1,878	2,048	2,016	2,341	2,054	2,223	2,472	2,516
Cases opened: Felony	3,346	3,498	3,968	4,072	4,321	4,957	5,614	3,720	3,926
Cases opened: Misdemeanor/Traffic	339	404	296	335	411	392	404	300	365
Cases opened: Juvenile	32,403	22,628	24,786	28,258	22,525	25,274	32,061	32,189	25,002
Calls for service answered	1,672	2,012	2,016	3,673	3,266	2,967	2,600	2,519	3,100
Traffic citations written	9,607	8,577	8,421	7,776	8,597	9,049	8,987	11,316	10,842
Civil process papers served	6,050	6,482	7,379	7,617	7,719	7,795	8,810	9,326	9,000
Jail book-ins annually	1,823	1,824	2,108	2,116	2,100	2,166	2,183	2,329	2,270
Felony cases filed	1,340	1,376	1,404	1,524	1,400	1,453	1,737	1,714	1,610
Misdemeanor cases filed	203	203	234	240	350	350	363	359	325
Avg. annual felony caseload/attorney	62	90	73	79	104	78	82	91	108
Abuse/Neglect Petitions filed	1,761	1,806	1,686	1,542	1,583	1,455	1,517	1,408	1,510
Deaths investigated	121	151	129	116	120	109	119	140	100
Deaths requiring autopsy	843	854	707	635	614	550	580	549	462
Cremation permits issued	389	452	400	432	445	476	499	438	406
Number of admissions	19	18	16	17	16	16	21	19	12
Average daily population	193	268	305	314	171	195	750	665	523
Animals spayed/neutered	1,478	1,478	1,716	1,589	1,925	2,073	2,000	2,030	1,973
Animals impounded	17,382	17,297	17,381	16,588	17,534	17,017	15,500	17,084	15,730
Animals registered									
<u>Development:</u>									
Zoning & Enforcement	169	203	157	203	158	132	190	212	233
Zoning use permit applications	22	22	39	27	16	19	23	30	40
Zoning cases completed by ZBA	55	68	61	80	100	99	107	122	108
Zoning complaints received	54	159	99	69	224	119	131	33	28
Complaints resolved									
<u>Social Services:</u>									
Nursing Home	68,291	80,514	69,365	73,725	70,644	71,801	67,938	62,454	68,540
Patient days per year	187	203	190	201	194	197	186	171	188
Average daily census									

\* 2014 was a thirteen month reporting period.

Note: Data is provided by various County departments.

County of Champaign, Illinois  
 Capital Asset Statistics by Function / Program  
 Last Ten Fiscal Years

Table XXI

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
<b>General Government:</b>										
<b>Public Properties</b>										
Buildings maintained (quantity)	17	17	17	17	17	17	17	17	18	18
Buildings maintained (square footage)	785,545	785,545	791,045	790,436	790,436	766,000	766,000	766,000	599,533	599,533
Grounds maintained (acres)	50	50	50	49	49	50	50	50	50	50
<b>Justice &amp; Public Safety:</b>										
<b>Sheriff</b>										
Patrol cars	59	59	59	59	58	58	51	51	39	39
Other Sheriff/Corrections vehicles	26	26	26	26	24	24	32	32	31	31
Main Street Jail capacity	113	113	113	131	131	132	132	132	132	132
Satellite Jail capacity	182	182	182	182	182	147	147	147	147	147
Jail overflow capacity	40	40	40	40	40	30	30	30	30	30
<b>Highways and Bridges:</b>										
<b>Highway</b>										
Highways maintained (miles)	193	193	193	193	193	189	189	191	191	191
Bridges maintained (quantity)	74	74	74	74	73	72	72	72	72	72
<b>Social Services:</b>										
<b>Nursing Home</b>										
Nursing Home capacity	243	243	243	243	243	243	243	243	243	243

Note: Data is provided by various County departments.

# **Single Audit Section**



COUNTY OF CHAMPAIGN, ILLINOIS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

Federal Agency CFDA # / Federal Program Name County Fund / Dept	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures
<b>U.S. DEPARTMENT OF AGRICULTURE</b>		
<b>10.446 Rural Community Development Initiative</b>		<b>\$ 13,336</b>
Regional Planning Commission	U.S. Dept. of Agriculture 10/14-6/17	13,336
<b>*10.553 School Breakfast Program</b>		<b>12,708</b>
Juvenile Detention Center	IL State Board of Education Grant # 09-010-043P-00	12,708
<b>*10.555 National School Lunch Program</b>		<b>22,059</b>
Juvenile Detention Center	IL State Board of Education Grant # 09-010-043P-00	22,059
<b>10.559 Summer Food Service Program for Children</b>		<b>175</b>
County Public Health Board	IL Dept. of Public Health Grant # 55280050C (7/14-6/17)	175
<b>10.558 Child and Adult Care Food Program</b>		<b>297,174</b>
Early Childhood	IL State Board of Education Grant # 09-010-043P-00	297,174
<b>10.767 Intermediary Relending Program</b>		<b>168,750</b>
Regional Planning Commission	USDA Revolving Loans Grant # 13-010-376006910	168,750
<b>U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT</b>		
<b>14.218 Community Development Block Grants / Entitlement Grants</b>		<b>44,029</b>
Regional Planning Commission	Village of Rantoul Court Diversion 7/1/14-7/31/15	7,442
Regional Planning Commission	Village of Rantoul Court Diversion 7/1/15-6/30/16	1,558
Regional Planning Commission	City of Champaign Senior Home Repair Program 7/14-6/15	25,870
Regional Planning Commission	City of Champaign Senior Home Repair Program 7/15-6/16	7,677

COUNTY OF CHAMPAIGN, ILLINOIS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

Federal Agency CFDA # / Federal Program Name County Fund / Dept	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures
<b>U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT continued</b>		
<b>14.218 Community Development Block Grants / Entitlement Grants continued</b>		
Regional Planning Commission	City of Urbana Senior Service 7/15-6/16	350
Regional Planning Commission	City of Urbana Court Diversion 7/15-6/16	626
Regional Planning Commission	U.S. Dept. of Housing & Urban Development 11/1/15-10/30/16	506
<b>14.231 Emergency Solutions Grant Program</b>		<b>68,058</b>
Regional Planning Commission	IL Dept. of Human Services Grant # FCSTH03828	55,407
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Grant # 13-272014 (11/13-12/14)	733
Regional Planning Commission	IL Dept of Human Services Grant # FCSUH03828	11,918
<b>14.235 Supportive Housing Program</b>		<b>35,469</b>
Regional Planning Commission	U.S. Dept. of Housing & Urban Development Grant # IL0367B5T031103	17,514
Regional Planning Commission	U.S. Dept. of Housing & Urban Development Grant # IL0526L5T031200	17,955
<b>14.238 Shelter Plus Care Program</b>		<b>252,589</b>
Regional Planning Commission	U S. Dept. of Housing & Urban Development Shelter Plus Care I # IL0039C5T031104 (7/14-6/15)	92,418
Regional Planning Commission	U.S. Dept. of Housing & Urban Development Shelter Plus Care I # IL0039L5T031407 (7/15-6/16)	103,244
Regional Planning Commission	U.S. Dept. of Housing & Urban Development Shelter Plus Care III # IL0538LST031401	21,552
Regional Planning Commission	U.S. Dept. of Housing & Urban Development Shelter Plus Care IV # IL0487C5T031100	9,275
Regional Planning Commission	U.S. Dept. of Housing & Urban Development Shelter Plus Care V # IL0538L5T031200	26,100

COUNTY OF CHAMPAIGN, ILLINOIS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

Federal Agency CFDA # / Federal Program Name County Fund / Dept	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures
<b>U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT continued</b>		
<b>14.239 Home Investment Partnerships Program</b>		<b>221,538</b>
Regional Planning Commission	City of Urbana 7/1/15-6/30/16	221,538
<b>U.S. DEPARTMENT OF JUSTICE</b>		
<b>16.523 Juvenile Accountability Block Grant</b>		<b>6,051</b>
Regional Planning Commission	IL Dept. of Justice Grant # FCSTR03264	6,051
<b>16.540 Juvenile Justice &amp; Delinquency Prevention</b>		<b>587</b>
Regional Planning Commission	IL Dept. of Justice Grant # FCUR03913	587
<b>16.575 Crime Victim Assistance</b>		<b>68,886</b>
Child Advocacy Center	IL Criminal Justice Information Authority Grant # 212316 (7/14-6/15)	12,367
Child Advocacy Center	IL Criminal Justice Information Authority Grant # 213216 (7/15-6/16)	21,994
Victim Advocacy Grant-ICJIA	IL Criminal Justice Information Authority Grant # 214078 (10/14-9/15)	25,894
Victim Advocacy Grant-ICJIA	IL Criminal Justice Information Authority Grant # 215078 (10/15-9/16)	8,631
<b>16.579 Byrne Memorial Anti-Drug Abuse Formula Grant</b>		<b>28,200</b>
State's Attorney	IL Appellate Prosecutor Drug Prosecutor Contract 10/1/14-9/30/15	21,150
State's Attorney	IL Appellate Prosecutor Drug Prosecutor Contract 10/1/15-9/30/16	7,050
<b>16.606 State Criminal Alien Assistance Program</b>		<b>5,058</b>
Sheriff	U.S. Dept. of Justice Grant # 2015-AP-BX-0085	5,058

COUNTY OF CHAMPAIGN, ILLINOIS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

Federal Agency CFDA # / Federal Program Name County Fund / Dept	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures
<b>U.S. DEPARTMENT OF JUSTICE</b>		
<b>16.738 Edward Byrne Memorial Justice Assistance Grant Program</b>		<b>11,024</b>
Sheriff	City of Champaign Grant # 2014-H1829-IL-DJ (14/15)	11,024
<b>16.758 Improving the Investigation and Prosecution of Child Abuse</b>		<b>9,000</b>
Child Advocacy Center	National Children's Alliance Program Support Grant # Cham-IL-SA14 (1/14-12/14)	0
Child Advocacy Center	National Children's Alliance Program Support Grant # Cham-IL-SA15 (1/15-12/15)	9,000
<b>16.745 Criminal &amp; Juvenile Justice and Mental Health Collaboration Program</b>		<b>4,087</b>
General County	U.S. Dept of Justice Grant # 2015-MO-BX-0017 (10/15-9/17)	4,087
	(to subrecipients -	3,352
<b>U.S. DEPARTMENT OF LABOR</b>		
<b>**17.258 WIA/WIOA Adult Program</b>		<b>580,373</b>
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 13-681017	(1,129)
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 13-632017	2,667
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 14-681017	481,664
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 15-681017	97,171
<b>**17.259 WIA/WIOA Youth Activities</b>		<b>556,659</b>
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 13-681017	5,831
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 13-632017	2,513
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 14-681017	457,181
	(to subrecipients -	338,782
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 15-681017	91,134
	(to subrecipients -	116,340
<b>U.S. DEPARTMENT OF LABOR continued</b>		
<b>**17.278 WIA/WIOA Dislocated Worker Formula Grants</b>		<b>671,346</b>
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 11-661117	19,962
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 13-681017	(3,064)

COUNTY OF CHAMPAIGN, ILLINOIS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

<b>Federal Agency CFDA # / Federal Program Name County Fund / Dept</b>	<b>Direct or Pass-Through Funding Agency Grant Number</b>	<b>Federal Expenditures</b>
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 13-632017	3,744
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 14-681017	535,735
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 14-661017	10,848
Workforce Development	IL Dept. of Commerce & Economic Opporrtunity Grant # 15-681017	104,121
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>		
<b>20.205 FHWA Highway Planning and Construction</b>		<b>286,039</b>
Regional Planning Commission	IL Dept. of Transportation Grant # 14T0012 (7/13-6/14)	95,120
Regional Planning Commission	IL Dept. of Transportation Grant # 15T0013(7/14-6/15)	138,043
Regional Planning Commission	IL Dept. of Transportation Grant # SPR-PL-3000 (47)	47,795
Regional Planning Commission	IL Dept. of Transportation 10/12-6/16	3,666
Regional Planning Commission	IL Dept. of Transportation 9/12-6/15	1,415
<b>20.505 FTA Metropolitan Transportation Planning</b>		<b>193,887</b>
Regional Planning Commission	IL Dept. of Transportation Grant # 13T009 (7/14-6/15)	37,464
Regional Planning Commission	IL Dept. of Transportation Grant # 14T0012 (7/13-6/14)	23,780

COUNTY OF CHAMPAIGN, ILLINOIS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

Federal Agency CFDA # / Federal Program Name County Fund / Dept	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures
<b>U.S. DEPARTMENT OF TRANSPORTATION continued</b>		
<b>20.505 FTA Metropolitan Transportation Planning continued</b>		
Regional Planning Commission	IL Dept. of Transportation Grant # TS13284	114,233
Regional Planning Commission	IL Dept. of Transportation Grant # TS13285	18,410
<b>20.509 FTA Formula Grants for Rural Areas</b>		<b>247,206</b>
Regional Planning Commission	IL Dept. of Transportation Human Services Transp. Grant # 13BOB147	68,157
Regional Planning Commission	IL Dept. of Transportation Grant # 15106100701 (7/15-6/17)	25,178
Regional Planning Commission	IL Dept. of Transportation Rural Mass Transit Grant # 4531 (7/14-6/15)	0
Regional Planning Commission	IL Dept. of Transportation Rural Mass Transit Grant # 4607 (7/15-6/16) (to subrecipients -	67,423
Regional Planning Commission	IL Dept. of Transportation Rural Mass Transit Grant # 4607 (7/15-6/16) (to subrecipients -	153,871 153,871
<b>20.521 FTA New Freedom Program</b>		<b>94,454</b>
Regional Planning Commission	IL Dept. of Transportation Grant # NF-13-018	66,711
Regional Planning Commission	Champaign-Urbana MTD 1/15-12/15	27,743
<b>20.703 Interagency Hazardous Materials Public Sector Training</b>		<b>2,899</b>
Emergency Management Agency	IL Emergency Management Agency HMEP Grant (10/1/14-9/30/15)	2,899
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY</b>		
<b>66.432 State Public Water System Supervision</b>		<b>1,025</b>
County Public Health Board	IL Dept. of Public Health Grant # 55380129C (10/14 - 9/15)	725
County Public Health Board	IL Dept. of Public Health Grant # 65380128D (10/15 - 9/16)	300

COUNTY OF CHAMPAIGN, ILLINOIS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

Federal Agency CFDA # / Federal Program Name County Fund / Dept	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures
<b>U.S. DEPARTMENT OF ENERGY</b>		
<b>81.042 Weatherization Assistance for Low-Income Persons</b>		<b>157,205</b>
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Grant # 13-404042 (7/14-6/15)	146,790
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Grant # 13-401042 (7/15-6/16)	4,802
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Grant ARRA # 14-258042 (5/14-6/15)	5,613
<b>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</b>		
<b>93.074 Public Health Emergency Preparedness</b>		<b>61,545</b>
County Public Health Board	IL Dept. of Public Health Grant # 57180009C (7/14-6/15)	32,431
County Public Health Board	IL Dept of Public Health Grant # 67180009D (7/15-6/16)	28,756
County Public Health Board	IL Dept of Public Health Grant # 67180197D (7/15-6/16)	358
<b>93.104 Community Mental Health Services for Children with Serious Emotional Disturbances</b>		<b>708,435</b>
Access Initiative	IL Dept. of Human Services Grant # 45CTB00099 (10/14 - 9/15)	708,435
	(to subrecipients -	566,005
<b>93.556 Promoting Safe and Stable Families</b>		<b>21,521</b>
Regional Planning Commission	IL Dept. of Children & Family Services Grant # 178742-6015 (7/14-6/15)	21,521
<b>93.563 Child Support Enforcement Title IV-D</b>		<b>142,995</b>
State's Attorney	IL Dept. of Healthcare & Family Services Grant # 2015-55-013-K1 (7/14-6/15)	124,922
Circuit Clerk	IL Dept. of Healthcare & Family Services Grant # 2015-55-007-KAA (7/14-6/15)	18,073
Sheriff	IL Dept. of Healthcare & Family Services (7/1/14-6/30/15)	0

COUNTY OF CHAMPAIGN, ILLINOIS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

<b>Federal Agency CFDA # / Federal Program Name County Fund / Dept</b>	<b>Direct or Pass-Through Funding Agency Grant Number</b>	<b>Federal Expenditures</b>
<b>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES continued</b>		
<b>93.568 Low-Income Home Energy Assistance</b>		<b>2,233,822</b>
Regional Planning Commission	IL Dept.of Commerce & Economic Opportunity Weatherization Grant # 13-221042 (11/10-6/14)	30,296
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Weatherization Grant # 14-224042 (11/13-6/15)	956,810
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Weatherization Grant # 14-221042 (7/14-6/15)	86,308
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity LIHEAP Grant # 15-224042 (10/14-6/16)	1,160,408
<b>93.569 Community Services Block Grant</b>		<b>623,658</b>
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Grant # 14-231038 (1/14-3/15)	734
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Grant # 15-231038 (1/15-3/16)	622,924
<b>93.575 Child Care and Development Block Grant</b>		<b>64,637</b>
Early Childhood	IL Dept. of Human Services 7/1/14-6/30/15	64,637
<b>93.600 Head Start</b>		<b>5,165,179</b>
Early Childhood	U.S. Dept. of Health & Human Services Grant # 05/CH/6105/21 (3/14-2/15)	773,373
Early Childhood	U.S. Dept. of Health & Human Services Grant # 05/CH/8461/01 (3/15-2/16)	4,391,806
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>		
<b>97.024 Emergency Food &amp; Shelter National Board Program</b>		<b>11,534</b>
Regional Planning Commission	Emergency Food/Shelter National Board Grant # 23-6000 Phase 31	0
Regional Planning Commission	Emergency Food/Shelter National Board Grant # 23-6000 Phase 32	11,534

COUNTY OF CHAMPAIGN, ILLINOIS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

Federal Agency CFDA # / Federal Program Name County Fund / Dept	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures
<b>U.S. DEPARTMENT OF HOMELAND SECURITY continued</b>		
<b>97.039 Hazard Mitigation Grant</b>		<b>9,527</b>
Regional Planning Commission	IL Dept. of Homeland Security Grant # FEMA-DR-4116-IL	9,527
<b>97.042 Emergency Management Performance Grants</b>		<b>54,463</b>
Emergency Management Agency	IL Emergency Management Agency 10/1/14 - 9/30/15	54,463
<b>TOTAL FEDERAL AWARDS</b>		<b>\$ 13,157,187</b>
* Child Nutrition Cluster		
** WIA/WIOA Cluster		

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**NOTE 1 - BASIS OF PRESENTATION**

This accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Champaign County under programs of the federal government for the year ended December 31, 2015. The information in this Schedule is presented in accordance with the requirements of 2 CFR Part 200, *"Uniform Administrative Requirements Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance)"*. Since the Schedule presents only a select portion of the operations of Champaign County, it is not intended to, and does not, present the financial position changes in net assets or cash flows of the County of Champaign.

**NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are prepared using the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance wherein certain types of expenditures are not allowable, or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits, made in the normal course of business, to amounts reported as expenditures in prior years. Champaign County has not elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**NOTE 3 - NON-CASH ASSISTANCE**

Champaign County did not receive any non-cash awards during fiscal year 2015.

**NOTE 4 - INSURANCE IN EFFECT, LOANS , AND GUARANTEES**

Champaign County did not receive any federal awards in the form of non-cash assistance for insurance in effect during the year, loans, or loan guarantees.

COUNTY OF CHAMPAIGN, ILLINOIS  
SUMMARY OF EXPENDITURE OF FEDERAL AWARDS BY CFDA NUMBER  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

<u>FEDERAL CFDA NUMBER</u>	<u>EXPENDITURES</u>	<u>PASSED- THROUGH TO SUBRECIPIENTS</u>	<u>CLUSTER TOTAL</u>
10.446	\$ 13,336		
10.553	12,708		
10.555	22,059		34,767
10.558	297,174		
10.559	175		
10.767	168,750		
14.218	44,029		
14.231	68,058		
14.235	35,469		
14.238	252,589		
14.239	221,538		
16.523	6,051		
16.540	587		
16.575	68,886		
16.579	28,200		
16.606	5,058		
16.738	11,024		
16.745	4,087	3,352	
16.758	9,000		
17.258	580,373		
17.278	671,346		
17.529	556,659	455,122	1,808,378
20.205	286,039		
20.505	193,887		
20.509	247,206	221,294	
20.521	94,454		
20.703	2,899		
66.432	1,025		
81.042	157,205		
93.074	61,545		
93.104	708,435	566,005	
93.556	21,521		
93.563	142,995		
93.568	2,233,822		
93.569	623,658		
93.575	64,637		

COUNTY OF CHAMPAIGN, ILLINOIS  
SUMMARY OF EXPENDITURE OF FEDERAL AWARDS BY CFDA NUMBER  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

<b>FEDERAL CFDA NUMBER</b>	<b>EXPENDITURES</b>	<b>PASSED- THROUGH TO SUBRECIPIENTS</b>	<b>CLUSTER TOTAL</b>
93.600	5,165,179		
97.024	11,534		
97.039	9,527		
97.042	54,463		
<b>TOTAL</b>	<b>\$ 13,157,187</b>	<b>\$ 1,245,773</b>	<b>\$ 1,843,145</b>

NOTES:

- (1) Child Nutrition cluster consists of CFDA #'s 10.553 and 10.555
- (2) Workforce Development (WIA/WIOA ) cluster consists of CFDA #'s 17.258, 17.278 and 17.529

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Champaign County Board  
Champaign County, Illinois  
Urbana, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Champaign County, Illinois, as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise Champaign County, Illinois' basic financial statements, and have issued our report thereon dated September 4, 2016.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Champaign County, Illinois' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Champaign County, Illinois' internal control. Accordingly, we do not express an opinion on the effectiveness of Champaign County, Illinois' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Champaign County, Illinois' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

**CliftonLarsonAllen LLP**

Champaign, Illinois  
September 4, 2016

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Champaign County Board  
Champaign County, Illinois  
Urbana, Illinois

**Report on Compliance for Each Major Federal Program**

We have audited Champaign County, Illinois' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Champaign County, Illinois' major federal programs for the year ended December 31, 2015. Champaign County, Illinois' major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of Champaign County, Illinois' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Champaign County, Illinois' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Champaign County, Illinois' compliance.

### **Opinion on Each Major Federal Program**

In our opinion, Champaign County, Illinois complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2015.

### **Other Matters**

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as Finding 2015-001 and Finding 2015-002. Our opinion on each major federal program is not modified with respect to these matters.

Champaign County, Illinois' response to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. Champaign County, Illinois' response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **Report on Internal Control Over Compliance**

Management of Champaign County, Illinois is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Champaign County, Illinois' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Champaign County, Illinois' internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as Findings 2015-001, 2015-002, and 2015-003, that we consider to be significant deficiencies.

Champaign County, Illinois' response to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. Champaign County, Illinois' response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

**CliftonLarsonAllen LLP**

Champaign, Illinois  
September 4, 2016

**CHAMPAIGN COUNTY, ILLINOIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended December 31, 2015**

**Section I - Summary of Auditors' Results**

**Financial Statements**

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

- Material weaknesses identified?  Yes  No
- Significant deficiency identified that is not considered to be a material weakness?  Yes  None reported

Noncompliance material to financial statements noted?  Yes  No

**Federal Awards**

Internal control over major programs:

- Material weaknesses identified?  Yes  No
- Significant deficiencies identified that are not considered to be material weaknesses?  Yes  None reported

Type of auditors' report issued on compliance for major programs: unmodified opinion

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?  Yes  No

Identification of major programs:

**CFDA Number(s)      Name of Federal Program or Cluster**

93.568	Low-Income Home Energy Assistance
93.104	Community Mental Health Services for Children With Serious Emotional Disturbances

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee?  Yes  No

**CHAMPAIGN COUNTY, ILLINOIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended December 31, 2015**

**Section II - Financial Statement Findings**

NONE.

**CHAMPAIGN COUNTY, ILLINOIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended December 31, 2015**

**Section III - Federal Award Findings and Questioned Costs**

**FINDING NO. 2015-001 - ALLOWABLE COST CONTROLS - COMMUNITY MENTAL HEALTH SERVICES FOR CHILDREN WITH SERIOUS EMOTIONAL DISTURBANCES**

Federal Agency/Program: U.S. Department of Health and Human Services –CFDA #93.104 – Community Mental Health Services for Children with Serious Emotional Disturbances; Passed-through Illinois Department of Human Services (IDHS)

Questioned Costs: \$19.00

*Repeat Finding:* This is a repeat finding of prior year Finding 2014-001.

*Criteria or Specific Requirement:* Applicable allowable cost compliance requirements state that interest and late fees are not an allowable cost.

*Condition:* During our audit testing, we noted credit card interest and other late fees paid with federal funding.

*Context:* Interest and late fees were paid throughout the fiscal year ended December 31, 2015 for a total of \$19.00.

*Effect:* Lack of proper controls over allowable costs can lead to questioned costs and amounts due back to federal agencies.

*Cause:* The requisition and verification process for bill payments makes timely payment a persistent problem, which results in interest due on late credit card payments and other late fees on bills.

*Recommendation:* We recommend the employees reviewing and approving disbursements review the applicable allowable costs circular to ensure only allowable costs are approved and paid from federal resources.

*Views of Responsible Officials and Planned Corrective Action:* The Executive Director reported that the Project officially ended on September 30, 2015, and there are no further credit card charges for the Project expenses during calendar year 2016.

**CHAMPAIGN COUNTY, ILLINOIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended December 31, 2015**

**Section III - Federal Award Findings and Questioned Costs**

**FINDING NO. 2015-002 - PROPER CONTROL OVER CASH MANAGEMENT - COMMUNITY MENTAL HEALTH SERVICES FOR CHILDREN WITH SERIOUS EMOTIONAL DISTURBANCES**

Federal Agency/Program: U.S. Department of Health and Human Services –CFDA #93.104 – Community Mental Health Services for Children with Serious Emotional Disturbances; Passed-through Illinois Department of Human Services (IDHS)

Questioned Costs: None noted

*Repeat Finding:* This is a repeat finding of prior year Finding 2014-002.

*Criteria or Specific Requirement:* Cash management compliance requirements state if federal funds are received in advance, the grantee must establish procedures with the pass-through entity (IDHS) to minimize the time between the transfer of federal funds and the disbursement of funds for program purposes.

*Condition:* During our audit testing, we noted there was not a process in place to minimize the time lapsing between the receipt of federal funds and disbursements for program purposes, specifically related to excess receipts in previous years that had not been returned.

*Context:* Cash on hand at December 31, 2015 related to previous years excess receipts was \$291,400 (including interest earned).

*Effect:* Excess cash was on hand for an extended period of time.

*Cause:* This was a new program in fiscal year 2010 with large amounts received for start-up costs later in the year than anticipated, and since then the program continued to receive amounts that were in excess of what it distributed. Per County Personnel, and substantiated by monthly financial reports submitted to IDHS by County Personnel, they had no notice from IDHS when funding would be received prior to its receipt or explanation of the amount received. Additionally, County Personnel had concerns about maintaining adequate cash flow to support the Project if excess was returned to IDHS because of payment delays being experienced by most service providers in Illinois. Lastly, at no time did IDHS request that excess revenue be returned.

*Recommendation:* We recommend the County work with IDHS to develop a formal process for future programs to minimize the time elapsing between the transfer of funds and disbursement of funds for program purposes. We also recommend returning this excess funding to IDHS if other direction is not provided.

*Views of Responsible Officials and Planned Corrective Action:* On June 28, 2016, the Executive Director notified the Illinois Department of Human Services (IDHS) about excess revenue of \$325,271 from this Project, and has requested permission to use these dollars to fund specific Project sustainability activities in collaboration with the Champaign Community Coalition. The letter notifies IDHS that if a response to this request is not received within 60-days the excess revenue (i.e., \$325,271) will be returned to IDHS.

**CHAMPAIGN COUNTY, ILLINOIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended December 31, 2015**

**Section III - Federal Award Findings and Questioned Costs**

**FINDING NO. 2015-003 - PROPER CONTROL OVER REPORTING - COMMUNITY MENTAL  
HEALTH SERVICES FOR CHILDREN WITH SERIOUS  
EMOTIONAL DISTURBANCES**

Federal Agency/Program: U.S. Department of Health and Human Services –CFDA #93.104 –  
Community Mental Health Services for Children with Serious  
Emotional Disturbances; Passed-through Illinois Department of  
Human Services (IDHS)

Questioned Costs: None noted

*Repeat Finding:* This is not a repeat finding.

*Criteria or Specific Requirement:* The reporting requirements outlined in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) indicate that financial reports are to be complete and supported by accurate accounting records. Proper internal controls over this compliance requirement include a documented review of completed reports by a person other than the preparer prior to submission.

*Condition:* During our audit testing, we noted a financial report was not documented as reviewed for approval prior to submission.

*Context:* This was noted in one of two reports tested.

*Effect:* Lack of proper controls over reporting compliance requirements can result in errors in reporting going undetected.

*Cause:* This was the result of a change in personnel.

*Recommendation:* We recommend the County document the review procedures over its financial reports prior to submission to ensure their accuracy, timeliness and compliance with reporting requirements.

*Views of Responsible Officials and Planned Corrective Action:* The Executive Director reported that the Project officially ended on September 30, 2015, and no further monthly reimbursement forms will be submitted to IDHS during calendar year 2016.

**CHAMPAIGN COUNTY, ILLINOIS  
SCHEDULE OF STATUS OF PRIOR YEAR FINDINGS  
Year Ended December 31, 2015**

**YEAR ENDED DECEMBER 31, 2014**

**FINDING NO. 2014-001 - ALLOWABLE COST CONTROLS -  
COMMUNITY MENTAL HEALTH SERVICES FOR CHILDREN  
WITH SERIOUS EMOTIONAL DISTURBANCES**

*Condition:* During our audit testing, we noted credit card interest and other late fees paid with federal funding.

Condition still exists due to continued delays in payments. See current year finding 2015-001.

**FINDING NO. 2014-002 - PROPER CONTROL OVER CASH MANAGEMENT -  
COMMUNITY MENTAL HEALTH SERVICES FOR CHILDREN  
WITH SERIOUS EMOTIONAL DISTURBANCES**

*Condition:* During our audit testing, we noted there was not a process in place to minimize the time lapsing between the receipt of federal funds and disbursements for program purposes.

Condition still exists due to lack of response from State on how to handle to excess funds. See current year finding 2015-002.

**FINDING NO. 2014-003 - PROPER CONTROL OVER REPORTING -  
COMMUNITY MENTAL HEALTH SERVICES FOR CHILDREN  
WITH SERIOUS EMOTIONAL DISTURBANCES**

*Condition:* During our audit testing, we noted program income was incorrectly recorded.

No issues were noted in the current year testing.

**FINDING NO. 2014-004 - PROPER CONTROL OVER RECIPIENT MONITORING -  
COMMUNITY MENTAL HEALTH SERVICES FOR CHILDREN  
WITH SERIOUS EMOTIONAL DISTURBANCES**

*Condition:* During our audit testing, we noted a lack of monitoring of the amount of cash advances to sub-recipients and the lack of taking action on the excess funds held per the sub-recipient reports.

No issues were noted in the current year testing.