

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			
ASSETS										
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			
Total Assets	5,403,403	4,223,580	5,989,023	579,131	247,732	377,965	874			
LIABILITIES AND FUND BALANCES										
LIABILITIES:										
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			
Total Liabilities	0	57	25,954	0	65,226	251	874			
DEFERRED INFLOW OF RESOURCES										
Subsequent Years Property Taxes	3,606,770	2,883,101	0	0	0	0	0			
Total Deferred Inflow of Resources	3,606,770	2,883,101	0	0	0	0	0			
FUND BALANCES (DEFICITS):										
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			
Total Fund Balances (Deficits)	1,796,633	1,340,422	5,963,069	579,131	182,506	377,714	0			
Total Liabilities & Fund Balances	5,403,403	4,223,580	5,989,023	579,131	247,732	377,965	874			

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			
ASSETS										
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			
Total Assets	627,880	49,577	159,973	25,735	113,823	67,947	143,803			
LIABILITIES AND FUND BALANCES										
LIABILITIES:										
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			
Total Liabilities	8,895	0	59,705	20,538	266	863	31,218			
DEFERRED INFLOW OF RESOURCES										
Subsequent Years Property Taxes	0	0	0	0	0	0	0			
Total Deferred Inflow of Resources	0	0	0	0	0	0	0			
FUND BALANCES (DEFICITS):										
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			
Total Fund Balances (Deficits)	618,985	49,577	100,268	5,197	113,557	67,084	112,585			
Total Liabilities & Fund Balances	627,880	49,577	159,973	25,735	113,823	67,947	143,803			

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		
ASSETS										
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		
Total Assets	68,877	2,445,432	100,470	86,228	304,027	1,370,152		45,044		
LIABILITIES AND FUND BALANCES										
LIABILITIES:										
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		
Total Liabilities	9,342	328,955	283	4,634	0	23,659		19,423		
DEFERRED INFLOW OF RESOURCES										
Subsequent Years Property Taxes	0	0	0	0	0	0		0		
Total Deferred Inflow of Resources	0	0	0	0	0	0		0		
FUND BALANCES (DEFICITS):										
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		
Total Fund Balances (Deficits)	59,535	2,116,477	100,187	81,594	304,027	1,346,493		25,621		
Total Liabilities & Fund Balances	68,877	2,445,432	100,470	86,228	304,027	1,370,152		45,044		

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			
ASSETS										
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			
Total Assets	8,529	284,839	102,041	361,657	2,882	291,830	37,088			
LIABILITIES AND FUND BALANCES										
LIABILITIES:										
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			
Total Liabilities	0	39,713	0	3,148	0	71,030	51,893			
DEFERRED INFLOW OF RESOURCES										
Subsequent Years Property Taxes	0	0	0	0	0	0	0			
Total Deferred Inflow of Resources	0	0	0	0	0	0	0			
FUND BALANCES (DEFICITS):										
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)			
Total Fund Balances (Deficits)	8,529	245,126	102,041	358,509	2,882	220,800	(14,805)			
Total Liabilities & Fund Balances	8,529	284,839	102,041	361,657	2,882	291,830	37,088			

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			
ASSETS										
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			
Total Assets	23,718	124,629	1,633,017	291,400	3,422,547	3,688,692	3,990,663			
LIABILITIES AND FUND BALANCES										
LIABILITIES:										
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			
Total Liabilities	8,083	2,075	218,693	291,400	414,831	188,675	79,368			
DEFERRED INFLOW OF RESOURCES										
Subsequent Years Property Taxes	0	0	1,090,460	0	0	2,296,464	1,151,843			
Total Deferred Inflow of Resources	0	0	1,090,460	0	0	2,296,464	1,151,843			
FUND BALANCES (DEFICITS):										
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			
Total Fund Balances (Deficits)	15,635	122,554	323,864	0	3,007,716	1,203,553	2,759,452			
Total Liabilities & Fund Balances	23,718	124,629	1,633,017	291,400	3,422,547	3,688,692	3,990,663			

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	
ASSETS							
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	
Total Assets	3,846,396	242,414	1,541,785	2,396,620	101,923	10,443	
LIABILITIES AND FUND BALANCES							
LIABILITIES:							
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	
Total Liabilities	30,399	0	1,592,420	92,307	241,254	5,529	
DEFERRED INFLOW OF RESOURCES							
Subsequent Years Property Taxes	0	93,881	1,494,869	1,614,520	0	0	
Total Deferred Inflow of Resources	0	93,881	1,494,869	1,614,520	0	0	
FUND BALANCES (DEFICITS):							
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	
Total Fund Balances (Deficits)	3,815,997	148,533	(1,545,504)	689,793	(139,331)	4,914	
Total Liabilities & Fund Balances	3,846,396	242,414	1,541,785	2,396,620	101,923	10,443	

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

Exhibit A-1
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	/-----Debt Service Funds-----\		/-----Capital Projects Funds-----\		Total
	2003 Nursing Home Debt Service Fund	2007 Highway Facility Debt Service Fund	Capital Asset Replacement Fund	Court Complex Construction Fund	Non-Major Governmental Funds
ASSETS					
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
Total Assets	1,854,050	758	1,055,149	423,621	48,167,367
LIABILITIES AND FUND BALANCES					
LIABILITIES:					
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
Total Liabilities	0	0	40,209	820	3,971,990
DEFERRED INFLOW OF RESOURCES					
Subsequent Years Property Taxes	1,427,027	0	0	0	15,658,935
Total Deferred Inflow of Resources	1,427,027	0	0	0	15,658,935
FUND BALANCES (DEFICITS):					
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)
Total Fund Balances (Deficits)	427,023	758	1,014,940	422,801	28,536,442
Total Liabilities & Fund Balances	1,854,050	758	1,055,149	423,621	48,167,367

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			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
REVENUES:										
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
Total Revenues	3,663,878	3,208,822	119,339	178,179	220,277	251	0	11,034	0	0
EXPENDITURES:										
Current: General Government	0	488,774	0	0	276,437	0	0	11,034	0	0
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
Total Expenditures	3,349,760	2,726,340	15,030	31,838	276,437	0	11,034	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	314,118	482,482	104,309	146,341	(56,160)	251	0	0	0	0
OTHER FINANCING SOURCES (USES):										
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
Net Other Financing Sources (Uses)	(100,000)	0	(137,919)	(1,267)	0	(251)	0	0	0	0
CHANGES IN FUND BALANCE	214,118	482,482	(33,610)	145,074	(56,160)	0	0	0	0	0
FUND BALANCE--Beginning of Year	1,582,515	857,940	5,996,679	434,057	238,666	377,714	0	0	0	0
FUND BALANCE--End of Year	1,796,633	1,340,422	5,963,069	579,131	182,506	377,714	0	0	0	0

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
REVENUES:							
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
Total Revenues	198,596	24,772	59,155	20,549	26,645	8,296	597,095
EXPENDITURES:							
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
Total Expenditures	252,981	23,337	0	0	13,254	8,795	530,155
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(54,385)	1,435	59,155	20,549	13,391	(499)	66,940
OTHER FINANCING SOURCES (USES):							
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
Net Other Financing Sources (Uses)	0	0	(59,705)	(20,538)	38,469	0	0
CHANGES IN FUND BALANCE	(54,385)	1,435	(550)	11	51,860	(499)	66,940
FUND BALANCE--Beginning of Year	673,370	48,142	100,818	5,186	61,697	67,583	45,645
FUND BALANCE--End of Year	618,985	49,577	100,268	5,197	113,557	67,084	112,585

----- 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		
REVENUES:										
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		
Total Revenues	88,925	4,701,557	24,010	272,852	13,313	558,379	0	38,393		
EXPENDITURES:										
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		
Total Expenditures	89,116	3,905,897	10,775	280,191	1,252	264,269	35,354	0		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(191)	795,660	13,235	(7,339)	12,061	294,110	3,039	(9,000)		
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	75,602	0	0	0	0		
Transfers Out	0	(761,778)	0	0	(20,401)	(24,400)	0	(9,000)		
Net Other Financing Sources (Uses)	0	(761,778)	0	75,602	(20,401)	(24,400)	0	(9,000)		
CHANGES IN FUND BALANCE	(191)	33,882	13,235	68,263	(8,340)	269,710	(5,961)	(9,000)		
FUND BALANCE--Beginning of Year	59,726	2,082,595	86,952	13,331	312,367	1,076,783	31,582	0		
FUND BALANCE--End of Year	59,535	2,116,477	100,187	81,594	304,027	1,346,493	25,621	0		

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				34,525
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
Total Revenues	6	218,087	24,344	62,198	26,582	247,578	34,525				
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
Total Expenditures	0	142,539	0	36,878	0	227,383	55,280				
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	6	75,548	24,344	25,320	26,582	20,195	(20,755)				
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
Net Other Financing Sources (Uses)	0	(24,001)	0	0	(26,800)	(16,800)	19,500				
CHANGES IN FUND BALANCE	6	51,547	24,344	25,320	(218)	3,395	(1,255)				
FUND BALANCE--Beginning of Year	8,523	193,579	77,697	333,189	3,100	217,405	(13,550)				
FUND BALANCE--End of Year	8,529	245,126	102,041	358,509	2,882	220,800	(14,805)				

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 -----						
	Child Advocacy Center Fund	Specialty Courts Fund	County Public Health Fund	Access Initiative Grant Fund	Childhood Fund	County Highway Fund	County Bridge Fund
REVENUES:							
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
Total Revenues	168,200	21,771	1,468,518	273,786	7,258,593	2,851,175	1,188,411
EXPENDITURES:							
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
Total Expenditures	233,009	69,812	1,400,789	708,169	6,890,208	2,397,615	586,908
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(64,809)	(48,041)	67,729	(434,383)	368,385	453,560	601,503
OTHER FINANCING SOURCES (USES):							
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
Net Other Financing Sources (Uses)	0	56,188	0	0	0	(26,731)	0
CHANGES IN FUND BALANCE	(64,809)	8,147	67,729	(434,383)	368,385	426,829	601,503
FUND BALANCE--Beginning of Year	80,444	114,407	256,135	434,383	2,639,331	776,724	2,157,949
FUND BALANCE--End of Year	15,635	122,554	323,864	0	3,007,716	1,203,553	2,759,452

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	
REVENUES:							
Property Tax	\$0	\$94,293	\$1,502,512	\$1,704,246	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0	0	0
Intergovernmental Revenue	2,454,354	0	0	0	1,857,408	0	0
Fines & Forfeitures	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0
Charges for Services	2,766	0	0	0	0	8,860	0
Interest on Program Loans	0	0	0	0	0	0	0
Investment Earnings	13,714	1,592	0	329	0	0	6
Miscellaneous	16,242	0	0	0	636	0	0
Total Revenues	2,487,076	95,885	1,502,512	1,704,575	1,858,044	8,866	
EXPENDITURES:							
Current: General Government	0	0	181,306	281,924	0	0	0
Justice & Public Safety	0	0	1,144,197	1,271,288	0	11,148	0
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	4,595	21,827	1,850,481	0	0
Highways & Bridges	2,212,755	400,000	0	10,815	0	0	0
Debt Service: Principal Retirement	0	0	0	0	0	0	0
Interest & Fiscal Charges	0	0	0	0	0	0	0
Total Expenditures	2,212,755	400,000	1,330,098	1,585,854	1,850,481	11,148	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	274,321	(304,115)	172,414	118,721	7,563	(2,282)	
OTHER FINANCING SOURCES (USES):							
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	0	0	0
Transfers Out	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0	0	0
CHANGES IN FUND BALANCE	274,321	(304,115)	172,414	118,721	7,563	(2,282)	
FUND BALANCE --Beginning of Year	3,541,676	452,648	(1,717,918)	571,072	(146,894)	7,196	
FUND BALANCE --End of Year	3,815,997	148,533	(1,545,504)	689,793	(139,331)	4,914	

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	/----- Capital Projects Funds -----\ Capital Asset Replacement Fund	/----- Capital Projects Funds -----\ Court Complex Construction Fund	/----- Capital Projects Funds -----\ Total Non-Major Governmental Funds
REVENUES:					
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
Total Revenues	1,478,241	53	120,500	16,510	37,150,353
EXPENDITURES:					
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
Total Expenditures	1,435,562	201,150	862,613	189,503	34,653,569
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	42,679	(201,097)	(742,113)	(172,993)	2,496,784
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	201,150	851,385	0	1,322,049
Transfers Out	0	0	0	0	(1,309,346)
Net Other Financing Sources (Uses)	0	201,150	851,385	0	12,703
CHANGES IN FUND BALANCE	42,679	53	109,272	(172,993)	2,509,487
FUND BALANCE --Beginning of Year	384,344	705	905,668	595,794	26,026,955
FUND BALANCE --End of Year	427,023	758	1,014,940	422,801	28,536,442

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
CASH FLOWS FROM OPERATING ACTIVITIES:			
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>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:			
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>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
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>
CASH FLOWS FROM INVESTMENT ACTIVITIES:			
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>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	116,334	(515,850)	(399,516)
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>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:			
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	2,061,605	775,839	2,837,444
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	2,707,486	476,842	3,184,328
CHANGE IN NET POSITION	(645,881)	298,997	(346,884)
NET POSITION--Beginning Of Year	1,699,329	241,441	1,940,770
NET POSITION--End Of Year	1,053,448	540,438	1,593,886

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>
<u>GARNISHMENTS FUND</u>				
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>
<u>ESTATE FUND</u>				
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>
<u>PROPERTY CONDEMNATIONS FUND</u>				
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
<u>SHERIFF FORECLOSURE FUND</u>				
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>
<u>COUNTY COLLECTOR FUND</u>				
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>
<u>CIRCUIT CLERK FUND</u>				
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>
<u>COUNTY CLERK FUND</u>				
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>
<u>COURT SERVICES FUND</u>				
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>
<u>TOTAL ALL AGENCY FUNDS</u>				
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>