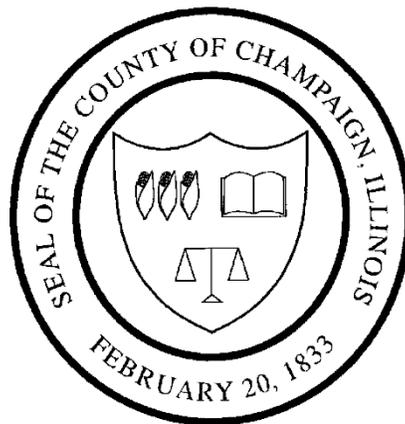


***County of
Champaign,
Illinois***

***Comprehensive
Annual Financial Report***

***Fiscal Year
December 31, 2016***



***County of
Champaign,
Illinois***

***Comprehensive
Annual Financial Report***

***Fiscal Year Ended
December 31, 2016***

*Report prepared and submitted by the
Champaign County Auditor's Office*

*John Farney
County Auditor*

C O N T E N T S

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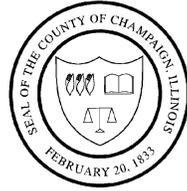
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Introductory Section

JOHN FARNEY
COUNTY AUDITOR
BARBARA RAMSAY
CHIEF DEPUTY AUDITOR



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OFFICE OF THE AUDITOR
CHAMPAIGN COUNTY, ILLINOIS

December 7, 2017

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, 2016 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 Baker Tilly Virchow Krause, 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, 2016, 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 208,419 (2016 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 5.1% in 2016, a decrease from the previous year's rate of 5.2%. This rate is below than the state rate of 5.7% and slightly above the national rate of 4.7% at the close of 2016.

Long Term Financial Planning. The ending budgetary-basis fund balance for the general fund sits at 12.1% of actual total general fund expenditures and transfers out at the close of the fiscal year ended December 31, 2016. This is a decrease of approximately 9.2% from FY2015. 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 once again finishes the year with a negative outlook. Cash flow at the Nursing Home requires daily monitoring by County and Home financial staff.

During the process of compiling this report, the Champaign County Board entered into an agreement with SAK Management to manage Champaign County Nursing Home, starting July 1, 2017. The previous managers, Management Performance Associates, terminated their relationship with Champaign County on June 30, 2017. This transition between management firms caused significant delay in issuance of this audit report.

Fiscal Year. On March 21, 2013, the County Board approved Resolution 8468 which changed the County's old fiscal year of December 1st through November 30th, to a fiscal year based on the calendar year, namely January 1st through December 31st. 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 1st, 2013 through December 31st, 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, 2016 the County had \$41,969,238 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 \$300,000 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 23 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 24 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 Fiscal Year ended December 31, 2015. 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. I would like to express my appreciation to all the employees of the office.

I'd also like to recognize the Champaign County Board, County Administrator and Accounting Manager 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**

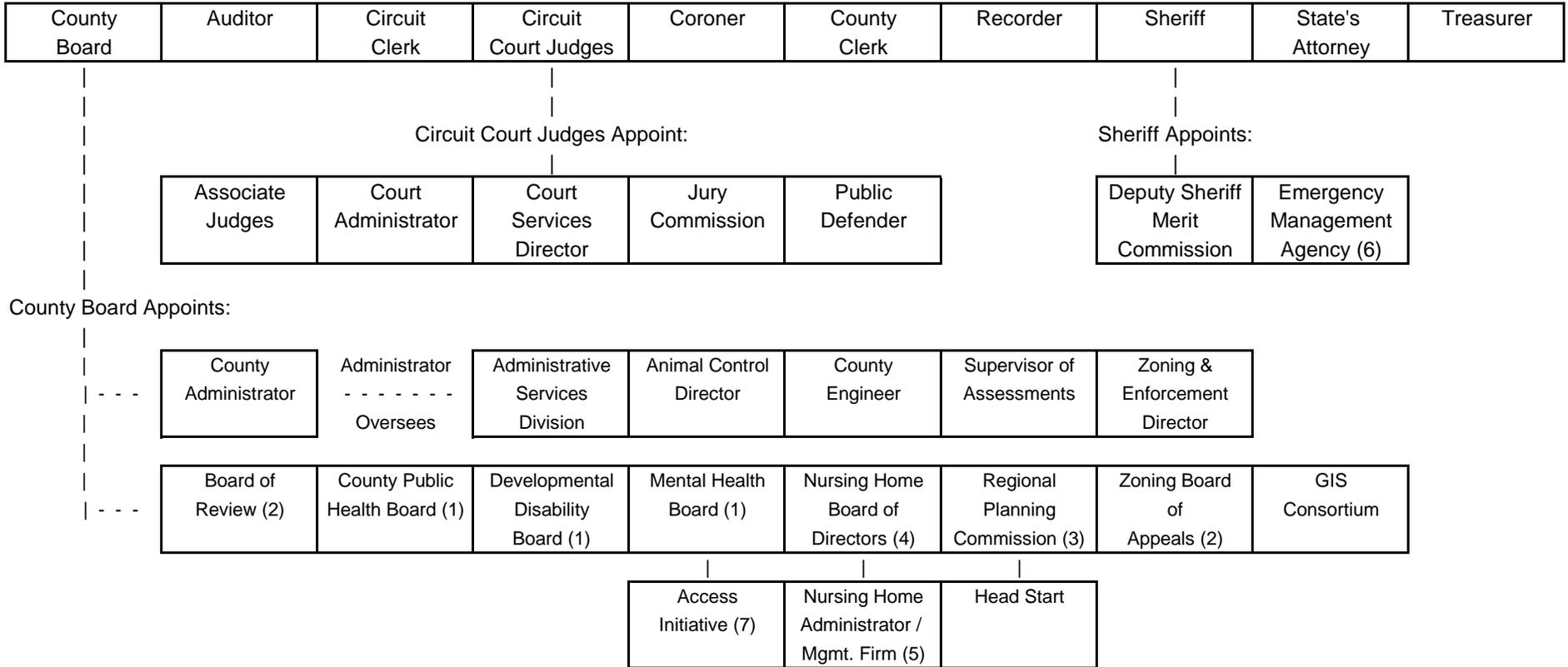
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2015

Executive Director/CEO

COUNTY OF CHAMPAIGN, ILLINOIS
 ORGANIZATION CHART
 December 31, 2016

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, 2016

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
Patti Petrie, Chair (through 12-5-2016)
C. Pius Weibel (beginning 12-5-2016)

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 (retired 11-30-2016)
Mark Shelden

Sheriff / Public Safety Director
Daniel Walsh

County of Champaign, Illinois
Principal Officials: Appointed
December 31, 2016

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

Lynn Canfield

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

Richard Snider

Regional Planning Commission

Chief Executive Officer

Elizabeth Murphy (Interim)

County Highway Engineer

Jeffrey Blue

Supervisor of Assessments

Paula Bates

Court Services Director

Joseph Gordon

Zoning and Enforcement Director

John Hall

County of Champaign, Illinois
General Information
December 31, 2016

DATE OF INCORPORATION: February 20, 1833

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

COUNTY EMPLOYEES: 783 Full Time, 302 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
		2016 est.	208,419

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 2,295 acre main campus of the state university employs 14,133 people, including 5,476 faculty and instructional staff; 3,962 academic professionals; and 4,695 support staff. Student enrollment is 44,880.

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, 2016

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, 2016

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].

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].

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].

County of Champaign, Illinois
Fund Descriptions
December, 2016

Special Revenue Funds (continued)

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.

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)].

County of Champaign, Illinois
Fund Descriptions
December, 2016

Special Revenue Funds (continued)

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.

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.

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.

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].

County of Champaign, Illinois
Fund Descriptions
December, 2016

Special Revenue Funds (continued)

MHB/DDB CILA Facilities Fund 101 – Community Integrated Living Arrangement (CILA) provides for small “group” homes in Champaign County for persons with I/DD. CCMHB has provided \$50,000 towards these purchases.

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

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.

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.

County of Champaign, Illinois
Fund Descriptions
December, 2016

Internal Service Funds (continued)

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.

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, 2016

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, 2016

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, 2016

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, 2016

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.

Financial Section

INDEPENDENT AUDITORS' REPORT

To the Members of the County Board
Champaign County
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, 2016, and the related notes to the financial statements, which collectively comprise Champaign County'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 over financial reporting relevant to Champaign County'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 Champaign County'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.

To the Members of the County Board
Champaign County

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, 2016 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and other required supplementary information as listed in the table of contents 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.

Supplementary Information

Our audit for the year ended December 31, 2016 was conducted for the purpose of forming opinions on the financial statements that collectively comprise Champaign County's basic financial statements. The combining statements and individual fund statements and schedules for the year ended December 31, 2016 as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements for the year ended December 31, 2016, 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 combining statements and individual fund statements and schedules are fairly stated in all material respects, in relation to the basic financial statements as a whole for the year ended December 31, 2016.

The basic financial statements of Champaign County as of and for the year ended December 31, 2015 (not presented herein) were audited by other auditors whose report contained unmodified opinions on the respective financial statements of the the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information. Ther report of the other auditors dated September 4, 2016, stated that the combining statements and individual fund statements and schedules for the year ended December 31, 2015 were subjected to the auditing procedures applied in the audit of the 2015 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those financial statements or to those financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and, in their opinion, were fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended December 31, 2015.

To the Members of the County Board
Champaign County

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Champaign County's basic financial statements. The introductory section and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has 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 it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 7, 2017 on our consideration of Champaign County's 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Champaign County's internal control over financial reporting and compliance.

Baker Tilly Veitchow Krause, LLP

Oak Brook, Illinois
December 7, 2017

County of Champaign, Illinois**Management's Discussion and Analysis****December 31, 2016**

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, 2016. 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/deferred outflows of the County of Champaign exceeded its liabilities/deferred inflows at the close of the most recent fiscal year by \$83,173,670 (*Total Net Position*). This represents an increase in net position of approximately \$1.5 million or 1.8% between 2015 and 2016. The net position related to Governmental Activities increased by \$3.1 million (5.0%) and the net position for the Business-Type Activities decreased by \$1.7 million or 8.8%.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$39,038,437, an increase of \$1.98 million from the prior year. \$34,610,797 of this fund balance is restricted to use for specific purposes such as Debt Service, Public Safety, Health & Education, Development, and Public Works by way of state statutes, grantor/donor stipulations, or debt covenants.
- For the fiscal year ended December 31, 2016, the unassigned fund balance for the County's General Fund was \$4,261,829, or 12.1% of total general fund expenditures. This was approximately 9.2% lower than the unassigned fund balance for fiscal year 2015.
- During FY2016, Champaign County issued new debt of \$3,775,000 as a current refunding of \$3,740,000 in Public Safety Sales Tax 2007A Bonds. Champaign County's total general bonded debt decreased by \$3,200,859, 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/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 are on pages 39-40 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 49 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 46 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 are presented on pages 41-44 of this report.

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 various functions of the County.

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 45-48 of this report.

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 51-89 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 91-98 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 99-120 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 \$83,173,670 at the close of the close of the fiscal year ended December 31, 2016. 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 (\$62,998,007 or 75.7%) 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 \$35,730,678, represents resources that are subject to external restrictions on how they may be used. Of this amount, \$22,498,372 is restricted by state statute; \$11,317,363 is restricted by grantor/donor stipulations; and \$1,914,943 is restricted by debt covenants. This leaves an unrestricted deficit balance of (\$15,555,015) as the final component of the total net position. This deficit balance includes (\$19,747,377) in net pension liability which has been offset by \$10,959,021 in pension related net deferred outflows.

It is worth noting that \$8,900,000 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 (\$14,073,880) unrestricted net position in the governmental activities as of December 31, 2016, would be significantly lower.

For the past ten 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 2016 with the exception of 2014. 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, 2016:

County of Champaign's Net Position

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
Current and Other Assets	\$ 84,371,423	\$ 78,501,826	\$ 4,365,362	\$ 6,205,367	\$ 88,736,785	\$ 84,707,193
Capital Assets	68,281,880	71,818,191	18,746,696	18,918,498	87,028,576	90,736,689
Total Assets	152,653,303	150,320,017	23,112,058	25,123,865	175,765,361	175,443,882
Deferred Outflow of Resources	10,414,179	13,186,252	1,544,583	1,844,213	11,958,762	15,030,465
Total Assets & Deferred Outflow of Resources	163,067,482	163,506,269	24,656,641	26,968,078	187,724,123	190,474,347
Current and Other Liabilities	9,113,755	8,559,878	3,919,686	3,304,319	13,033,441	11,864,197
Long-term Liabilities	55,809,924	61,912,946	2,186,359	3,531,411	57,996,283	65,444,357
Total Liabilities	64,923,679	70,472,824	6,106,045	6,835,730	71,029,724	77,308,554
Deferred Inflow of Resources	32,235,694	30,259,384	1,285,035	1,195,322	33,520,729	31,454,706
Net Position:						
Invested in Capital Assets	44,251,311	45,880,763	18,746,696	18,918,498	62,998,007	64,799,261
Restricted	35,730,678	32,826,900	0	0	35,730,678	32,826,900
Unrestricted	(14,073,880)	(15,933,602)	(1,481,135)	18,528	(15,555,015)	(15,915,074)
Total Net Position	\$ 65,908,109	\$ 62,774,061	\$ 17,265,561	\$ 18,937,026	\$ 83,173,670	\$ 81,711,087

Governmental Activities: The total net position reported for governmental activities increased by \$3.13 million or 5.0% between fiscal year 2015 and fiscal year 2016. If we eliminate the impact of the pension liability, the net position for fiscal year 2016 would have been approximately \$3.12 million or 4.4% higher than fiscal year 2015. This \$3.12 million increase was due primarily to a similar reduction in long-term debt.

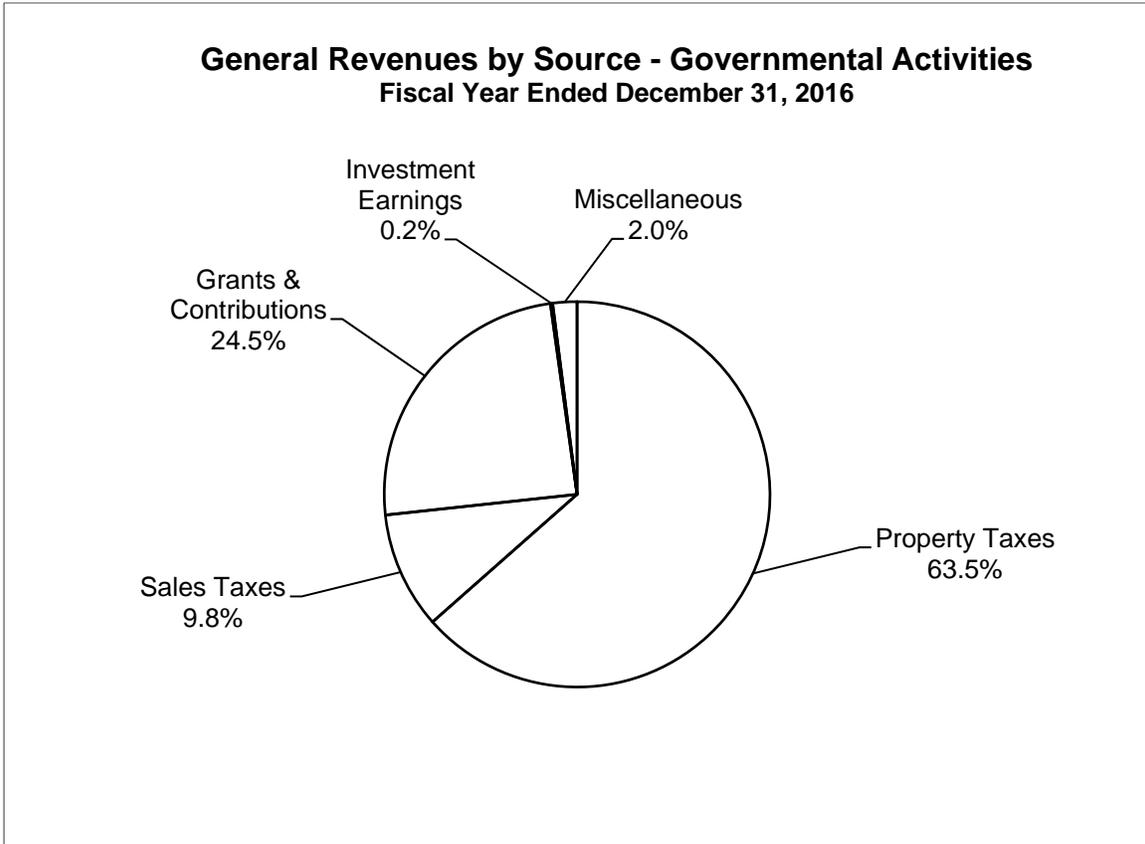
Business-Type Activities: The total net position reported in fiscal year 2016 for business-type activities was \$17.3 million, a decrease of \$1.7 million or 8.8% from fiscal year 2015. Similarly, if we eliminate the impact of the pension liability, the net position for fiscal year 2016 would have been approximately \$2.7 million or 13.3% lower than fiscal year 2015. The main components of the \$2.7 million deficit were an increase of \$1,244,669 in payables to outside vendors, a tribute to the poor collections experienced by the Nursing Home; and a reduction of \$1,227,759 in Patient Accounts and Intergovernmental Receivables due to significant bad debt.

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	
	2016	2015	2016	2015	2016	2015
Revenues:						
Program Revenues:						
Charges for Services	\$ 10,324,495	\$ 10,720,789	\$ 11,356,472	\$ 13,348,143	\$ 21,680,967	\$ 24,068,932
Operating Grants & Contributions	25,055,638	24,374,319	0	0	25,055,638	24,374,319
Capital Grants & Contributions	35,500	0	0	0	35,500	0
General Revenues:						
Property Taxes	30,706,904	30,961,498	1,162,511	1,175,543	31,869,415	32,137,041
Public Safety Sales Taxes	4,686,884	4,694,293	0	0	4,686,884	4,694,293
Hotel/Motel & Auto Rental Taxes	55,432	62,443	0	0	55,432	62,443
Grants & Contributions Not Restricted to Specific Programs	11,846,184	12,034,643	0	0	11,846,184	12,034,643
Investment Earnings	92,191	68,058	545	488	92,736	68,546
Miscellaneous	981,757	665,223	4,542	5,400	986,299	670,623
Gain - Disposal of Capital Assets	0	0	0	0	0	0
Total Revenues	83,784,985	83,581,266	12,524,070	14,529,574	96,309,055	98,110,840
Expenses:						
General Government	\$11,200,745	\$12,036,975	\$0	\$0	\$11,200,745	\$12,036,975
Justice & Public Safety	34,326,016	35,752,493	0	0	34,326,016	35,752,493
Health	9,355,002	9,477,523	0	0	9,355,002	9,477,523
Education	6,771,662	7,353,134	0	0	6,771,662	7,353,134
Social Services	79,883	129,150	0	0	79,883	129,150
Development	10,721,605	10,467,839	0	0	10,721,605	10,467,839
Highways & Bridges	6,191,176	6,511,463	0	0	6,191,176	6,511,463
Interest on Long-Term Debt	2,290,662	2,417,145	0	0	2,290,662	2,417,145
Nursing Home	0	0	13,909,721	15,652,614	13,909,721	15,652,614
Total Expenses	80,936,751	84,145,722	13,909,721	15,652,614	94,846,472	99,798,336
Change in Net Position Before Transfers	2,848,234	(564,456)	(1,385,651)	(1,123,040)	1,462,583	(1,687,496)
Transfers	285,814	307,490	(285,814)	(307,490)	0	0
Change in Net Position	3,134,048	(256,966)	(1,671,465)	(1,430,530)	1,462,583	(1,687,496)
Net Position-Beginning	62,774,061	63,031,027	18,937,026	20,367,556	81,711,087	83,398,583
Net Position-Ending	\$ 65,908,109	\$ 62,774,061	\$ 17,265,561	\$ 18,937,026	\$ 83,173,670	\$ 81,711,087

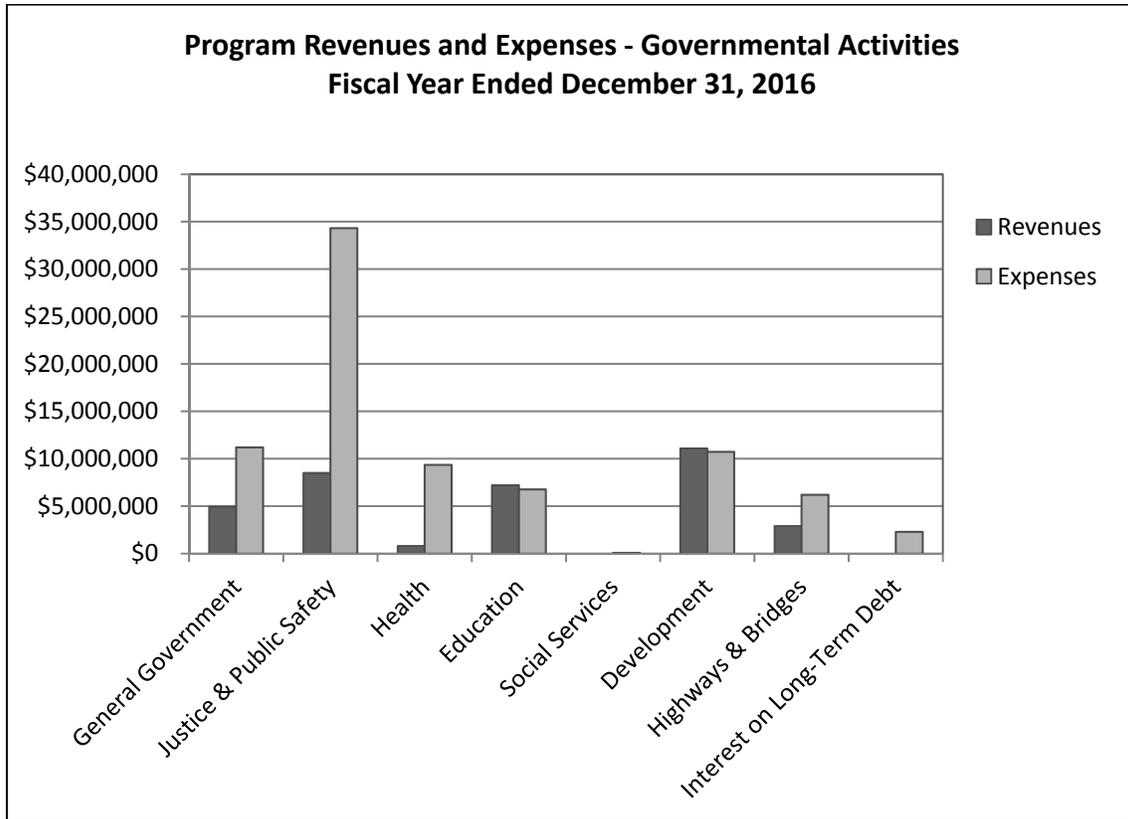
General revenues for the County’s governmental activities are derived from a number of different sources which are dependent on different financial factors. As illustrated in the following chart, the majority of general revenues (63.5%) are derived from property taxes, which provides long-term stability.



Total expenses of \$94,846,472 decreased by \$4.95 million (5.0%) from fiscal year 2015. Governmental activities accounted for \$3.2 million of this reduction in expenses between the two years.

Justice and Public Safety expenses of \$34,326,016 (42.4%) constituted the largest single expense category within total governmental activities of \$80,936,751. General Government expenses were the next largest at \$11,200,745, or 13.8% of total expenses, followed closely by Development at \$10,721,605 or 13.3%. In fiscal year 2015, the Justice and Public Safety expenses were 42.5% of total expenses, General Government was 14.3% and Development was 12.4% of total expenses. 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 resulted in a tightening of spending. However, in 2016, Operating grants and contributions were \$0.7 million higher than in 2015.

The following chart provides program expenses by function along with the related program revenues for FY2016:



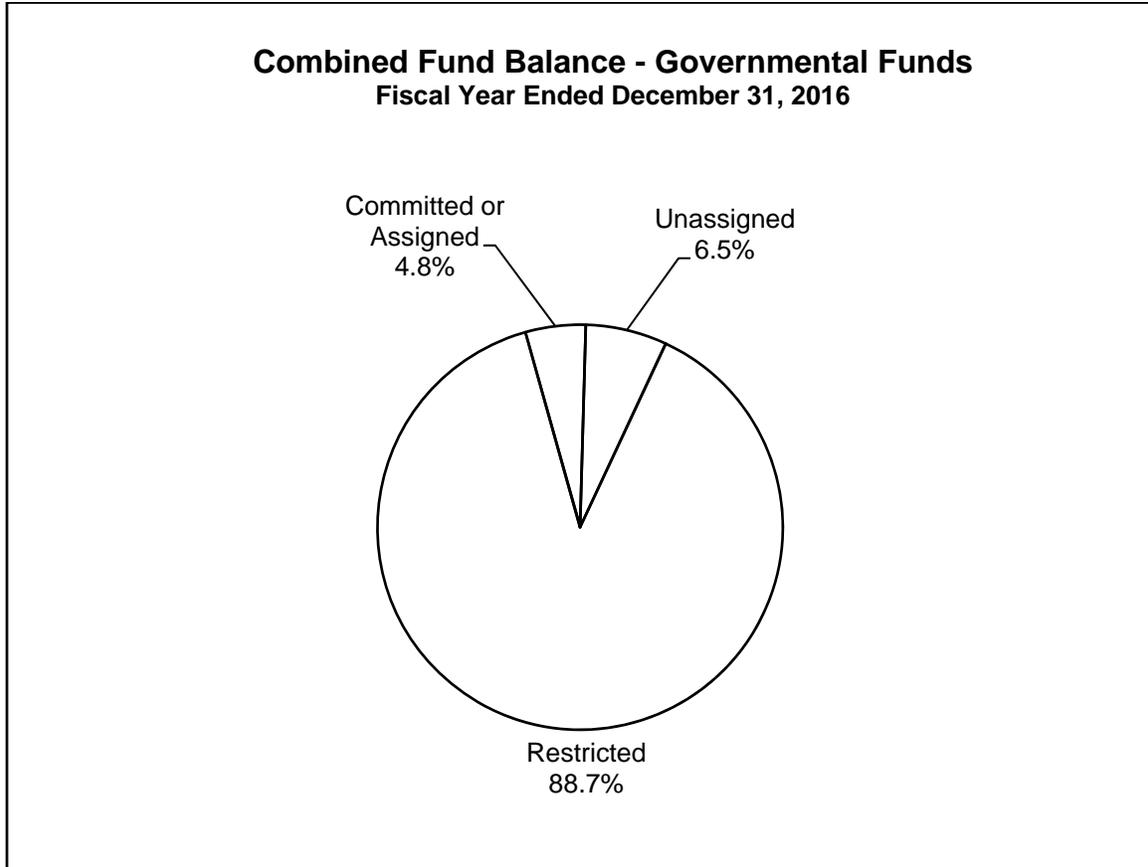
Financial Analysis of the Government’s Funds

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, 2016, the County of Champaign’s governmental funds reported combined ending fund balance of \$39,038,437, an increase of \$1,983,541 or 5.4% compared with the prior year. Of the ending fund balance, \$34,610,797 (88.7%) is *externally restricted* by state statutes, grantor/donor stipulations, or debt covenants, and may only be used for specified purposes. Another 4.8% is either *committed* to a specific purpose by County Board resolution or *assigned* to a specific purpose by County officials.

The remaining \$2,555,124 (6.5%) 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, 2016, the general fund modified accrual balance was \$4,822,782 or 13.6% of general fund expenditures. Fund balance of \$20,316 represented non-spendable balances for prepaid items, \$233,210 was restricted for repayment of debt; \$307,427 was assigned for future tax liability, leaving \$4,261,829 unassigned and available for spending on any purpose. During the fiscal year ended December 31, 2016, the General Fund balance decreased by \$0.4 million (7.8%).

Of the other two major governmental funds on the modified accrual basis, the Regional Planning Commission Fund, which relies primarily on funding from grants and contracts with other governmental agencies, had a small increase in fund balance of \$12,552 or 1.8% in 2016 following a decrease of \$24,552, or 3.4% in 2015. Under the majority of grants and contracts, spending occurs first, then the Regional Planning Commission awaits reimbursement from the granting agencies.

The Mental Health Fund experienced a decrease of \$67,740 (2.6%) in FY2016. Part of the reason for this decrease in fund balance was due to a transfer of fund balance of \$79,421 from Mental Health to a new Fund 101 created for the Community Integrated Living Arrangement. Without this transfer of fund balance, the Mental Health Fund would have had a small positive increase over 2015.

At the end of FY2016, governmental revenues on the modified accrual basis were almost flat when compared with the prior year at \$0.5 million (0.55%) less than FY2015. Lower revenues for Fines & Forfeitures and Charges for Services accounted for most of this revenue reduction.

In 2016, Governmental Expenditures increased by \$5.1 million (5.8%). The most significant increase was \$3.9 million for the retirement of debt principal. Of this \$3.7 million was for the refunded 2007A Public Safety Bonds. Expenditures for Justice & Public Safety were \$1.1 million higher than 2015. This is primarily due to \$1.3 million increases in fringe benefit cost due to a significant increase in the number of the retirees/resignations and voluntary separations during the year off-set by reductions in other areas.

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 \$17,334,525. Of this amount, \$18,746,696 is invested in capital assets and is not available to be spent leaving an unrestricted negative balance of \$(1,412,171).

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 were supposed to be implemented 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, the Nursing Home has continued to struggle with these issues and they have had a negative impact on the Home's cash position. By the end of the fiscal year, the Nursing Home had approximately \$0.6 million in outstanding bills due to the County plus an additional loan balance of \$0.2 million due to the County for emergency replacement of boilers. Amounts due to outside vendors also totaled \$2.6 million. At the end of FY2016, the Nursing Home had a cash

balance of \$313,060 compared with \$366,629 as of December 2015 and \$705,187 as of December 31, 2014.

General Fund Budgetary Highlights

The original budget for FY2016 included a mere \$0.3 million or 0.82% increase in revenues from the original FY2015 budget. The original revenue budget for FY2015 totaled \$35,881,562. Some of the highlights were as follows:

- \$464,979 increase in Property Taxes.
- \$163,828 (3.0%) reduction in fees. This is due to overstatement in fees on the FY2015 budget. However, the fees were expected to be slightly higher than the FY2015 actual results.
- \$40,098 (0.3%) decrease in State Shared Revenues is a net figure comprising \$389,050 (25.6%) decrease in the 1% sales tax for unincorporated areas; \$99,950 (9.8%) decrease in corporate property replacement tax; and an increase of \$363,712 or 18.5% for state revenues to fund positions in Probation & Court Services.
- \$166,064 (13.5%) decrease in Interfund transfers. This is more of a process change where certain expenditures such as a reentry program grant will be paid directly out of the Public Safety Sales Tax fund.
- \$66,322 or 5.1% increase in licenses and permits is based on increases in revenue stamps.

The \$35,835,644 original expenditure budget for the fiscal year ended December 31, 2016 was \$247,550 or 0.7% higher than the original budget for FY2015. The initial direction from the County Board was to prepare the budgets with an overall 4% decrease. However, this did not occur in all departments, especially where it may have resulted in a negative impact related to positions that were critical for continuing operations. Additional details are as follows:

- \$160,793 or 0.65% increase in Personnel costs resulted from a combination of : \$85,000 reduction for positions that were shifted to special revenue funds; attrition and turnover in several General Fund departments; wage increases between 1.5% and 2.0% for non-bargaining employees; and, a \$118,834 or 4% increase in Health Insurance Costs
- \$116,338 or -5.6% decrease in the cost of commodities due mainly to department heads implementing the 4% budget cuts where feasible.
- \$380,714 or 5.5% increase in the cost of Services. This increase is attributable to the following:
 - \$178,032 increase for unfunded mandate from the State for counties to increase Jurors pay from \$10/day to \$25 the first day of service and \$50/day for each succeeding day of service
 - \$70,000 increase for election judges and workers in a Presidential election year

- \$90,607 increase for Technology needs at the METCAD 911 Dispatch Center
- \$124,776 increase for ADA expenditures based on a settlement with the Department of Justice.
- \$100,000 decrease for a re-entry program grant now paid out of the Public Safety Sales Tax Fund.
- \$180,000 (75.8%) decrease in Capital Outlay. \$230,000 was eliminated through the Sheriff's decision not to replace his squad cars in 2016. An additional \$50,000 was included for expenditure related to the ADA settlement

During the course of the year, additional spending authority of \$1,551,793 was approved shared by salaries & fringe benefits, commodities, services and capital outlay.

General Fund Revenues on the budgetary basis were \$2,094,997 or 5.7% lower than the final budget. The main areas of shortfall were:

- \$1,392,640 (8.5%) in intergovernmental revenue due to reduction in Sales tax revenues, and several months of not receiving Administrative Offices of the Illinois Courts (AOIC) salary reimbursements; and \$120,729 written off of Personal Property Replacement taxes due to an over-distribution by the State
- \$319,863 (30.7%) in Fines & Forfeitures due to changes in procedures and assessing fewer fines over all.

Expenditures were under budget by \$1.5 million or 4.1% mainly due to lower personnel costs of \$0.6 million; \$0.2 million less for commodities; \$0.6 million in lower costs for services resulting primarily from delays in the start of planned programs; and \$0.1 million less for capital outlay. Under the final amended budget, the projected net change in fund balance was decrease of \$102,298. The actual net change in fund balance on the budgetary basis turned out to be an even higher decrease of \$669,488, 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, 2016, amounted to \$87,028,576, 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	
	2016	2015	2016	2015	2016	2015
Land	\$1,977,270	\$1,977,270	\$0	\$0	\$1,977,270	\$1,977,270
Construction in Progress	2,574,415	2,110,116	0	0	2,574,415	2,110,116
Infrastructure	26,174,525	28,557,127	0	0	26,174,525	28,557,127
Buildings and Improvements	34,955,958	36,906,041	18,387,153	18,440,538	53,343,111	55,346,579
Equipment	2,599,712	2,267,637	359,543	477,960	2,959,255	2,745,597
Total	68,281,880	71,818,191	18,746,696	18,918,498	87,028,576	90,736,689

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	
	2016	2015	2016	2015	2016	2015
General Obligation Bonds	\$33,208,125	\$36,651,240	\$0	\$0	\$33,208,125	\$36,651,240
Debenture Note	497,503	551,250	0	0	497,503	551,250
Capital Lease Obligations	135,819	0	0	0	135,819	0
Intergovernmental Loans	0	19,688	0	0	0	19,688
Net OPEB Liability	2,337,395	2,180,880	224,375	212,537	2,561,770	2,393,417
Compensated Absences	2,721,032	2,867,544	265,860	293,186	2,986,892	3,160,730
Estimated Claims Payable	3,645,353	3,580,323	0	0	3,645,353	3,580,323
Total	42,545,227	45,850,925	490,235	505,723	43,035,462	46,356,648

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 5.0%, Champaign County's unemployment rate is significantly lower than 6.1% in 2014 and 8.2 % in 2013. While, it is still lower than the state average of 5.7%, it is still higher than the national average of 4.7%. Per capita personal income has risen approximately 2.3% from \$41,276 in 2014 to \$42,243 in 2015. Data is not yet available to see if that trend continued in 2016.

The equalized assessed value (EAV) of taxable property in Champaign County, for taxes payable in 2016, increased by approximately 1.9% to \$3.60 billion, compared with \$3.53 billion the year before. Residential properties made up 59.2% of the EAV, while commercial development constituted 31.2%, and farmland 9.6%.

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 Chief Deputy Auditor, Office of the County Auditor, 1776 E. Washington, Urbana, IL 61802.

BASIC FINANCIAL STATEMENTS

COUNTY OF CHAMPAIGN, ILLINOIS
STATEMENT OF NET POSITION
DECEMBER 31, 2016

Exhibit I

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash	\$ 38,405,537	\$ 313,060	\$ 38,718,597
Investments	479,331	0	479,331
Receivables, Net of Uncollectible Amounts:			
Patient Accounts	0	1,218,794	1,218,794
Property Taxes	31,939,440	1,243,868	33,183,308
Intergovernmental	5,669,451	2,229,394	7,898,845
Program Loans--Current Portion	292,121	0	292,121
Accrued Interest	8,929	0	8,929
Other	1,567,664	897	1,568,561
Internal Balances	694,271	(694,271)	0
Inventories	0	21,112	21,112
Prepaid Items	766,854	10,862	777,716
Resident Trust Accounts	10,133	21,646	31,779
Program Loans Receivable--Long Term Portion	2,883,842	0	2,883,842
Investment in Joint Venture	1,653,850	0	1,653,850
Capital Assets Not Being Depreciated	4,551,685	0	4,551,685
Capital Assets, Net of Accumulated Depreciation	63,730,195	18,746,696	82,476,891
DEFERRED OUTFLOW OF RESOURCES			
Deferred Amount related to Bond Refunding	662,320	0	662,320
Deferred Amount related to Pension Liability	9,751,859	1,544,583	11,296,442
To Total Deferred Outflow of Resources	10,414,179	1,544,583	11,958,762
Total Assets & Deferred Outflow of Resources	163,067,482	24,656,641	187,724,123
LIABILITIES			
Accrued Salaries Payable	1,184,564	258,623	1,443,187
Accounts Payable	2,623,386	2,564,488	5,187,874
Accrued Interest Payable	18,701	0	18,701
Funds Held for Others	328,096	21,646	349,742
Unearned Revenue	102,895	0	102,895
Tax Anticipation Notes Payable	0	1,021,757	1,021,757
Due To Other Governments	120,729	0	120,729
Noncurrent Liabilities:			
Due Within One Year	4,735,384	53,172	4,788,556
Due in More Than One Year	37,809,843	437,063	38,246,906
Net Pension Liability	18,000,081	1,749,296	19,749,377
Total Liabilities	64,923,679	6,106,045	71,029,724
DEFERRED INFLOW OF RESOURCES			
Subsequent Years Property Taxes	31,939,440	1,243,868	33,183,308
Deferred Amount related to Pension Liability	296,254	41,167	337,421
Total Deferred Inflow of Resources	32,235,694	1,285,035	33,520,729
NET POSITION			
Net Investments in Capital Assets	44,251,311	18,746,696	62,998,007
Restricted for:			
Debt Service	1,914,943	0	1,914,943
Justice & Public Safety	4,510,129	0	4,510,129
Health & Education	8,325,516	0	8,325,516
Development & General Government	9,416,139	0	9,416,139
Highways & Bridges	9,748,622	0	9,748,622
Insurance & Fringe Benefits	1,815,329	0	1,815,329
Unrestricted (Deficit)	(14,073,880)	(1,481,135)	(15,555,015)
Total Net Position	\$ 65,908,109	\$ 17,265,561	\$ 83,173,670

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, 2016

Exhibit II

FUNCTIONS / PROGRAMS	Expenses	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	Total
GOVERNMENTAL ACTIVITIES:							
General Government	\$ 11,200,745	\$ 4,756,864	\$ 180,625	\$ 0	\$ (6,263,256)	\$ 0	(\$6,263,256)
Justice & Public Safety	34,326,016	4,790,988	3,679,139	35,500	(25,820,389)	0	(25,820,389)
Health	9,355,002	155,680	634,040	0	(8,565,282)	0	(8,565,282)
Education	6,771,662	105,599	7,103,871	0	437,808	0	437,808
Social Services	79,883	0	0	0	(79,883)	0	(79,883)
Development	10,721,605	409,111	10,669,903	0	357,409	0	357,409
Highways & Bridges	6,191,176	106,253	2,788,060	0	(3,296,863)	0	(3,296,863)
Interest on Long-Term Debt	2,290,662	0	0	0	(2,290,662)	0	(2,290,662)
Total Governmental Activities	<u>80,936,751</u>	<u>10,324,495</u>	<u>25,055,638</u>	<u>35,500</u>	<u>(45,521,118)</u>	<u>0</u>	<u>(45,521,118)</u>
BUSINESS-TYPE ACTIVITIES:							
Nursing Home	13,909,721	11,356,472	0	0	0	(2,553,249)	(2,553,249)
Total Business-Type Activities	<u>13,909,721</u>	<u>11,356,472</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(2,553,249)</u>	<u>(2,553,249)</u>
Total Government	<u>\$ 94,846,472</u>	<u>\$ 21,680,967</u>	<u>\$ 25,055,638</u>	<u>\$ 35,500</u>	<u>(45,521,118)</u>	<u>(2,553,249)</u>	<u>(48,074,367)</u>
General Revenues:							
Property Taxes					30,706,904	1,162,511	31,869,415
Public Safety Sales Taxes					4,686,884	0	4,686,884
Hotel/Motel & Auto Rental Taxes					55,432	0	55,432
Grants & Contributions Not Restricted to Specific Programs					11,846,184	0	11,846,184
Investment Earnings					92,191	545	92,736
Miscellaneous					981,757	4,542	986,299
Transfers					285,814	(285,814)	0
Total General Revenues and Transfers					<u>48,655,166</u>	<u>881,784</u>	<u>49,536,950</u>
Change in Net Position					3,134,048	(1,671,465)	1,462,583
Net Position - Beginning					62,774,061	18,937,026	81,711,087
Net Position - Ending					<u>\$ 65,908,109</u>	<u>\$ 17,265,561</u>	<u>\$ 83,173,670</u>

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

COUNTY OF CHAMPAIGN, ILLINOIS
GOVERNMENTAL FUNDS
BALANCE SHEET
DECEMBER 31, 2016

Exhibit III

	----- Major Funds -----			All Other (Non-Major) Governmental Funds	Total Governmental Funds
	General Fund	Regional Planning Comm Fund	Mental Health Fund		
ASSETS					
Cash	\$ 4,566,741	\$ 552,432	\$ 2,555,516	\$ 27,956,294	\$ 35,630,983
Investments	0	0	0	479,331	479,331
Receivables, Net of Uncollectible Amounts:					
Property Taxes	11,268,871	0	4,569,528	16,101,041	31,939,440
Intergovernmental	1,898,263	745,721	0	1,059,424	3,703,408
Program Loans--Current Portion	0	0	0	292,121	292,121
Accrued Interest	0	0	0	8,929	8,929
Other	218,311	30,278	14,586	828,417	1,091,592
Due From Other Funds	1,220,340	228,057	159,891	1,997,087	3,605,375
Prepaid Items	20,316	127	0	5,535	25,978
Resident Trust Accounts	10,133	0	0	0	10,133
Program Loans Receivable--Long Term	0	0	0	2,883,842	2,883,842
Total Assets	\$ 19,202,975	\$ 1,556,615	\$ 7,299,521	\$ 51,612,021	\$ 79,671,132
LIABILITIES AND FUND BALANCES					
LIABILITIES:					
Accrued Salaries Payable	816,897	104,994	27,435	235,238	1,184,564
Accounts Payable	466,578	538,866	11,950	1,479,476	2,496,870
Due To Other Funds	1,679,829	167,701	34,302	2,663,353	4,545,185
Due To Other Governments	120,729	0	0	0	120,729
Funds Held for Others	27,289	0	0	215,723	243,012
Unearned Revenue	0	30,545	0	72,350	102,895
Total Liabilities	3,111,322	842,106	73,687	4,666,140	8,693,255
DEFERRED INFLOW OF RESOURCES					
Subsequent Years Property Taxes	11,268,871	0	4,569,528	16,101,041	31,939,440
Total Deferred Inflow of Resources	11,268,871	0	4,569,528	16,101,041	31,939,440
FUND BALANCES (DEFICITS):					
Non-spendable for Prepaid Items	20,316	0	0	0	20,316
Restricted	233,210	714,509	2,656,306	31,006,772	34,610,797
Committed	0	0	0	47,954	47,954
Assigned	307,427	0	0	1,517,135	1,824,562
Unassigned	4,261,829	0	0	(1,727,021)	2,534,808
Total Fund Balances (Deficits)	4,822,782	714,509	2,656,306	30,844,840	39,038,437
Total Liabilities & Fund Balances	\$ 19,202,975	\$ 1,556,615	\$ 7,299,521	\$ 51,612,021	\$ 79,671,132

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, 2016

Exhibit III-a

Fund Balances (Deficits) - Total Governmental Funds (See Exhibit III)	39,038,437
Capital assets, net of depreciation, used in governmental activities	68,281,880
Investment in Joint Ventures related to governmental activities	1,653,850
Assets and liabilities of internal service funds related to governmental activities, including estimated claims payable long term liability	1,293,941
Receivables for revenue accruals related to governmental activities	2,440,732
Payables for expense accruals related to governmental activities	(18,701)
Liability for compensated absences accruals related to governmental activities	(2,721,032)
Long term liabilities related to governmental activities, other than estimated claims payable from internal service funds	(35,516,522)
Net Pension Liability related to governmental activities	(18,000,081)
Net Deferred Outflows/(Inflows) related to Pension Liability	<u>9,455,605</u>
Net Position of Governmental Activities (See Exhibit I)	<u>\$ 65,908,109</u>

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, 2016

Exhibit IV

	Major Funds			All Other (Non-Major) Governmental Funds	Total Governmental Funds
	General Fund	Regional Planning Comm Fund	Mental Health Fund		
REVENUES:					
Property Taxes	\$ 10,775,908	\$ 0	\$ 4,255,414	\$ 15,675,582	\$ 30,706,904
Public Safety Sales Taxes	0	0	0	4,678,090	4,678,090
Hotel/Motel & Auto Rental Taxes	55,432	0	0	0	55,432
Intergovernmental Revenue	14,919,669	7,777,966	377,695	13,565,599	36,640,929
Fines & Forfeitures	723,137	0	0	53,324	776,461
Licenses & Permits	1,610,809	0	0	424,421	2,035,230
Charges for Services	4,131,868	999,244	0	2,531,491	7,662,603
Rents and Royalties	1,066,556	0	0	17,550	1,084,106
Interest on Program Loans	0	0	0	100,722	100,722
Investment Earnings	17,456	1,211	3,493	64,298	86,458
Miscellaneous	661,021	119,677	40,162	161,374	982,234
Total Revenues	33,961,856	8,898,098	4,676,764	37,272,451	84,809,169
EXPENDITURES:					
Current: General Government	9,669,608	0	0	2,367,108	12,036,716
Justice & Public Safety	23,614,943	0	0	8,189,095	31,804,038
Health	0	0	4,423,717	5,322,079	9,745,796
Education	0	0	0	6,992,471	6,992,471
Social Services	79,883	0	0	0	79,883
Development	430,047	8,978,767	0	2,438,090	11,846,904
Highways & Bridges	0	0	0	5,005,354	5,005,354
Debt Service: Principal Retirement	389,688	0	0	6,575,684	6,965,372
Interest & Fiscal Charges	107,958	0	0	2,361,977	2,469,935
Mortgage Principal	0	0	0	53,747	53,747
Mortgage Interest	0	0	0	27,954	27,954
Total Expenditures	34,292,127	8,978,767	4,423,717	39,333,559	87,028,170
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(330,271)	(80,669)	253,047	(2,061,108)	(2,219,001)
OTHER FINANCING SOURCES (USES):					
Sale of Refunding Bonds	0	0	0	3,775,000	3,775,000
Capital Lease Financing	0	0	0	141,728	141,728
Transfers In	976,684	376,234	0	1,641,638	2,994,556
Transfers Out	(1,051,692)	(282,799)	(185,391)	(1,188,860)	(2,708,742)
Net Other Financing Sources (Uses)	(75,008)	93,435	(185,391)	4,369,506	4,202,542
NET CHANGE IN FUND BALANCES	(405,279)	12,766	67,656	2,308,398	1,983,541
FUND BALANCES--Beginning of Year	5,228,061	701,743	2,588,650	28,536,442	37,054,896
FUND BALANCES--End of Year	\$ 4,822,782	\$ 714,509	\$ 2,656,306	\$ 30,844,840	\$ 39,038,437

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, 2016

Exhibit IV-a

Net Change in Fund Balances - Total Governmental Funds (See Exhibit IV)	\$ 1,983,541
Remove expenditures for acquisition of capital assets	2,280,904
Include revenue for capital assets acquired through gift or grant	35,500
Include depreciation expense	(5,852,715)
Include change in investment in joint ventures	(22,574)
Include the net revenue (expense) of internal service funds used to charge the costs of risk financing and employee health benefits to governmental activities	725,605
Remove revenues related to prior periods; include revenues earned but not available in the current period	659,442
Remove expenditures related to prior periods; include expenses incurred but not expected to be liquidated with expendable available financial resources in the current period	7,983,090
Remove bond issuance costs	(36,084)
Remove proceeds from capital lease	(141,728)
Amortize bond premium and deferred amount on refunding against debt interest expense	206,423
Remove debt principal repayment expenditures	3,280,203
Include expenses for pensions	<u>(7,967,559)</u>
Change in Net Position of Governmental Activities (See Exhibit II)	<u>\$ 3,134,048</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, 2016

Exhibit V

	<u>Business-Type Activities</u>	<u>Governmental</u>
	<u>Enterprise Fund</u>	<u>Activities</u>
	<u>Nursing Home</u>	<u>Internal</u>
	<u>Fund</u>	<u>Service Funds</u>
<u>ASSETS</u>		
<u>CURRENT ASSETS:</u>		
Cash	\$ 313,060	\$ 2,774,554
Receivables, Net of Uncollectible Amounts:		
Patient Accounts	1,218,794	0
Property Taxes	1,243,868	0
Intergovernmental	2,229,394	247
Other	897	1,136
Due From Other Funds	35,456	1,936,013
Inventories	21,112	0
Prepaid Items	10,862	740,876
Resident Trust Accounts	21,646	0
Total Current Assets	<u>5,095,089</u>	<u>5,452,826</u>
<u>NONCURRENT ASSETS:</u>		
Capital Assets:		
Buildings and Improvements	24,561,009	0
Equipment	1,604,828	0
Less Accumulated Depreciation	<u>(7,419,141)</u>	<u>0</u>
Total Noncurrent Assets	<u>18,746,696</u>	<u>0</u>
<u>DEFERRED OUTFLOW OF RESOURCES</u>		
Related to Pension Liability	<u>1,544,583</u>	<u>0</u>
Total Assets and Deferred Outflows of Resources	<u>25,386,368</u>	<u>5,452,826</u>
<u>LIABILITIES</u>		
<u>CURRENT LIABILITIES:</u>		
Accrued Salaries Payable	258,623	0
Accounts Payable	2,564,488	126,516
Due To Other Funds	982,920	48,739
Funds Held For Others	21,646	0
Unearned Revenue	0	85,084
Compensated Absences Payable	53,172	0
Estimated Claims Payable	0	1,172,928
Tax Anticipation Notes Payable	1,021,757	0
Due To Other Governments	0	0
Total Current Liabilities	<u>4,902,606</u>	<u>1,433,267</u>
<u>NONCURRENT LIABILITIES:</u>		
Estimated Claims Payable	0	2,472,425
Compensated Absences Payable	212,688	0
Net Obligation for Other Post-Employment Benefits	224,375	0
Net Pension Liability	<u>1,749,296</u>	<u>0</u>
Total Noncurrent Liabilities	<u>2,186,359</u>	<u>2,472,425</u>
Total Liabilities	<u>7,088,965</u>	<u>3,905,692</u>
<u>DEFERRED INFLOW OF RESOURCES</u>		
Subsequent Year's Property Taxes	1,243,868	0
Related to Pension Liability	<u>41,167</u>	<u>0</u>
Total Deferred Inflow of Resources	<u>1,285,035</u>	<u>0</u>
<u>NET POSITION</u>		
Invested in Capital Assets	18,746,696	0
Unrestricted	<u>(1,734,328)</u>	<u>1,547,134</u>
TOTAL NET POSITION	<u>\$ 17,012,368</u>	<u>\$ 1,547,134</u>
Adjustment due to Consolidation of Internal Service Fund Activities related to the Enterprise Fund	<u>253,193</u>	
NET POSITION OF BUSINESS TYPE ACTIVITIES	<u>\$ 17,265,561</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, 2016

	<u>Business-Type Activities</u>	<u>Governmental</u>
	<u>Enterprise Fund</u>	<u>Activities</u>
	<u>Nursing Home</u>	<u>Internal</u>
	<u>Fund</u>	<u>Service Funds</u>
OPERATING REVENUES:		
Charges for Services (Net of Uncollectible)	\$ 11,353,204	\$ 7,938,992
Miscellaneous	3,268	73,486
Total Operating Revenues	<u>11,356,472</u>	<u>8,012,478</u>
OPERATING EXPENSES:		
Salaries	6,667,136	48,336
Fringe Benefits	1,027,453	6,286,585
Commodities	843,742	136
Services	4,711,924	833,969
Capital Outlay	0	0
Depreciation	776,091	0
Total Operating Expenses	<u>14,026,346</u>	<u>7,169,026</u>
OPERATING INCOME (LOSS)	<u>(2,669,874)</u>	<u>843,452</u>
NON-OPERATING REVENUES (EXPENSES):		
Property Tax	1,162,511	0
Investment Earnings	545	5,733
Donations	4,542	0
Gain (Loss) on Disposal of Capital Assets	0	0
Interest Expense	(6,955)	0
Net Non-Operating Revenues (Expenses)	<u>1,160,643</u>	<u>5,733</u>
INCOME (LOSS) BEFORE TRANSFERS	(1,509,231)	849,185
Transfers In	0	0
Transfers Out	(285,814)	0
CHANGE IN NET POSITION	(1,795,045)	849,185
NET POSITION--Beginning of Year	<u>18,807,413</u>	<u>697,949</u>
NET POSITION--End of Year	<u>\$ 17,012,368</u>	<u>\$ 1,547,134</u>
Adjustment due to Consolidation of Internal Service Fund Activities related to the Enterprise Fund	<u>123,580</u>	
CHANGE IN NET POSITION OF BUSINESS TYPE ACTIVITIES	<u>\$ (1,671,465)</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, 2016

	<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>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Receipts from Customers	\$ 12,584,162	\$ 0
Cash Receipts from Other Funds and Employees for Services	0	7,927,080
Cash Receipts for Claims Reimbursements	0	73,936
Cash Payments to Employees for Services	(6,644,663)	(48,336)
Cash Payments to Suppliers and Other Funds for Goods and Services	(6,287,536)	(6,120,978)
Cash Payments for Claims	<u>0</u>	<u>(839,384)</u>
Net Cash Provided (Used) By Operating Activities	<u>(348,037)</u>	<u>992,318</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Property Taxes Received	1,162,511	0
Gifts And Donations Received	4,542	0
Cash Received from Tax Anticipation Borrowing	1,021,757	0
Tax Anticipation Borrowing Repaid	(997,829)	0
Interest Paid on Tax Anticipation Borrowing	(6,955)	0
Transfers/Loans Paid To Other Funds	<u>(285,814)</u>	<u>0</u>
Net Cash Provided (Used) By Non-Capital Financing Activities	<u>898,212</u>	<u>0</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Payments for Acquisition and Construction of Capital Assets	<u>(604,289)</u>	<u>0</u>
Net Cash Provided (Used) By Capital and Related Financing Activities	<u>(604,289)</u>	<u>0</u>
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest Received on Investments and Bank Deposits	<u>545</u>	<u>5,733</u>
Net Cash Provided (Used) By Investment Activities	<u>545</u>	<u>5,733</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(53,569)	998,051
Cash and Cash Equivalents at Beginning of Period	<u>366,629</u>	<u>1,776,503</u>
Cash and Cash Equivalents at End of Period	<u>\$ 313,060</u>	<u>\$ 2,774,554</u>

Non-cash Investing, Capital and Financing Activities:

In fiscal year 2016, 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, 2016

	<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)	\$ (2,669,874)	\$ 843,452
Adjust For Non-Cash Revenue/Expense:		
Depreciation Expense	776,091	0
Increase (Decrease) in Estimated Claims Payable	0	65,030
Increase (Decrease) in Net Obligation for OPEB	11,838	0
Decrease (Increase) in Net Deferred Inflows/Outflows	311,761	0
Increase (Decrease) in Net Pension Liability	(1,335,029)	0
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	1,227,690	(180)
Decrease (Increase) in Due From Other Funds	0	(11,282)
Decrease (Increase) in Prepaid Items	58,858	(38,317)
Decrease (Increase) in Salaries & Compensated Absences Payable	22,473	0
Increase (Decrease) in Payables	1,244,669	85,193
Increase (Decrease) in Due To Other Governments	(693,950)	0
Increase (Decrease) in Due To Other Funds	697,436	48,669
Increase (Decrease) in Unremitted Payroll Withholdings	0	(247)
Net Cash Provided (Used) By Operating Activities	<u>\$ (348,037)</u>	<u>\$ 992,318</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, 2016

	<u>Private Purpose Trust Funds</u>	<u>Agency Funds</u>
<u>ASSETS</u>		
Cash	\$ 1,091,947	\$ 1,900,012
Investments	0	1,257,720
Intergovernmental	<u>185,632</u>	<u>75,783</u>
Total Assets	<u>1,277,579</u>	<u>3,233,515</u>
<u>LIABILITIES</u>		
Accounts Payable	3,961	0
Funds Held for Others	<u>0</u>	<u>3,233,515</u>
Total Liabilities	<u>3,961</u>	<u>3,233,515</u>
<u>NET POSITION</u>		
Held in Trust for Other Governments	<u>\$ 1,273,618</u>	<u>\$ 0</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, 2016

	<u>Private Purpose Trust Funds</u>
ADDITIONS:	
Intergovernmental Revenue	\$ 2,367,342
Investment Earnings	<u>5,006</u>
Total Additions	<u>2,372,348</u>
DEDUCTIONS:	
Township Road & Bridge Maintenance	<u>2,692,616</u>
Total Deductions	<u>2,692,616</u>
CHANGE IN NET POSITION	(320,268)
NET POSITION--Beginning of Year	<u>1,593,886</u>
NET POSITION--End of Year	<u><u>\$ 1,273,618</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 10-20. 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 25 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.

C. 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)

C. Fund Balance/Net Position Reporting (continued)

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.

D. 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.

E. 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)

E. 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 inter-fund 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.

F. 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 recognized as cash equivalents.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

G. 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.

H. 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.

I. 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.

J. 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)

K 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.

L. 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 two types of deferred outflow of resources. The first relates to pension expense recognized in future periods. The other relates to bond refunding. A deferred charge on refunding arises from the advance refunding of debt. The deferred amount is the difference between the cost of securities placed in trust for future payments of the refunded debt and the net carrying value of that debt. This is amortized as a component of interest expense over the shorter of the term of the refunding issue or the original term of the refunded debt. The unamortized amount is reported as a deferred outflow of resources in the government-wide and proprietary fund financial statements.

M. 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 as follows:

- capital assets are not reported in governmental funds,
- investment in the equity of joint ventures is not reported in governmental funds,
- assets and liabilities of internal service funds related to governmental activities are not reported in governmental funds,
- 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,
- long term liabilities including future compensated absences are not reported in governmental funds, and
- net pension liability and net deferred outflows related to pensions 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 as follows:

- 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;
- the change in investment in the equity of joint ventures is not reported in governmental funds;
- the net revenue/expense of internal service funds related to governmental activities is not reported in governmental funds;
- full accrual of revenues and expenses are not reported in governmental funds under the modified accrual basis of accounting;
- 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; and
- pension expense is not included in the governmental funds.

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. The County holds Budget hearings 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 the County Board usually approves in September. The Finance Committee approves any subsequent changes to the Budget during meetings in the months of October and November. The County Board approves the Final Budget in November by 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 and fund. Department heads have the authority to create transfers between accounts in the same category. 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. The County Auditor is responsible for the final processing of all transfers.

C. Amendments to the Budget

Requests for supplementary appropriations require approval from 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 all goods or services 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

The modified accrual basis of accounting applies to encumbrances across all funds. Purchase orders are required at a departmental level for any purchase exceeding \$5,000. Our normal process is to have the requested amount encumbered, provided sufficient appropriations are available) before approval of the purchase order. Department heads can make a request to re-encumber purchase orders for the following year if they do not receive the goods or services by December 31.

NOTE 4 – RECONCILIATION OF BUDGETARY BASIS TO GAAP BASIS

The County presents actual results of operations in accordance with generally accepted accounting principles (GAAP), as described in Note 1-E. 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 certain reclassifications between revenues, expenditures and operating transfers that do not affect fund balance/net position, e.g. reclassifications of inter-fund reimbursements as reductions of expenditures and are not included in the detailed reconciliation. The summary below provides details of adjustments within the individual fund statements that affect the fund balance/net position:

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016

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

Fiscal Year Ended December 31, 2016:	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	\$ 601,677	\$ 787,660	\$ (669,488)	\$ 56,191	\$ 196,060	\$ 2,532,159
REVENUES AND OTHER SOURCES:						
Interfund transfers into escrow account recognized as other financing source when transferred rather than when spent				(14,071)		
Prepaid revenues deferred until earned			218,476			
Adjustment for timing differences - revenue recognized in the period when earned	289,918	126,555	(7,544)		(128,404)	(472,707)
Decrease (increase) in allowance for uncollectible accounts receivable and revenue write-offs						
EXPENDITURES /EXPENSES AND OTHER USES:						
Increase (decrease) in inventories and prepaid expenses	341					
Adjustment for timing differences - expenses recognized in the period when incurred	(1,751,541)		53,277	(29,354)		111,794
Decrease (increase) in bad debt allowance for uncollectible loans receivable						137,152
Capital asset acquisitions and disposals	604,289					
Depreciation expense	(776,091)					
Bad Debt expense	(1,802,394)					
Decrease (increase) in accrued compensated absences payable	27,326					
Pension expense	1,023,268					
Decrease (increase) in net OPEB liability	(1,838)					
Decrease (increase) in estimated claims payable		(65,030)				
GAAP Basis Change in Fund Balance or Net Position	\$ (1,795,045)	\$ 849,185	\$ (405,279)	\$ 12,766	\$ 67,656	\$ 2,308,398

NOTE 5 – EXPENDITURES IN EXCESS OF APPROPRIATIONS

For the fiscal year ended December 31, 2016, there were no expenditures in excess of appropriations.

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016

NOTE 6 – DEPOSITS AND INVESTMENTS

A summary of deposits and investments at December 31, 2016, appears below. Resident trust accounts report money in County custody, which belongs to residents of the County Nursing Home and County Jail.

<u>DEPOSITS 12/31/2016</u>	Asset Account Carrying Amounts (Reported as:)				Total	Bank Balances
	Cash	Investments	Resident Trust			
Demand Deposits	\$ 14,883,426	\$ 0	\$ 31,779	\$ 14,915,205	\$ 13,405,057	
Money Market / Savings	0	255,346	0	255,346	255,346	
Certificates of Deposit:						
Up to 3 months maturity	0	378,842	0	378,842	378,842	
Over 3 mos. up to 12 mos. maturity	0	100,489	0	100,489	100,489	
Over 12 mos. up to 24 mos. maturity	0	1,002,374	0	1,002,374	1,002,374	
Total Deposits	\$ 14,883,426	\$ 1,737,051	\$ 31,779	\$ 16,652,256	\$ 15,142,108	

<u>INVESTMENTS 12/31/2016</u>	Asset Account Carrying Amounts (Reported as:)				Total	Fair Value
	Cash	Investments	Resident Trust			
State Treasurer Investment Pool	\$ 26,827,130	\$ 0	\$ 0	\$ 26,827,130	\$ 26,827,130	
Repurchase Agreements	0	0	0	0	0	
Total Investments	\$ 26,827,130	\$ 0	\$ 0	\$ 26,827,130	\$ 26,827,130	

<u>INVESTMENTS 12/31/2016</u>	Fair Value	Investment Maturities (in Years)		Percent of Total
		Less Than 1	1 - 2	
State Treasurer Investment Pool	\$ 26,827,130	\$ 26,827,130	\$ -	100.00%
Repurchase Agreements	0	0	0	0.00%
Total Investments	26,827,130	26,827,130	0	100.00%
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, 2016, 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, 2016 were exposed to this risk.

NOTE 7 – PROPERTY TAX CYCLE

A. Assessments

Each year, property is assessed by elected township assessors at one-third of the market value as of January 1. This is the date, called the lien date, on which property taxes “attach” to the property. The township assessors submit their assessments to the County Supervisor of Assessments by June 1, at which point the County Supervisor of Assessments applies individual township multipliers. On April 19, 2012, the County Board adopted Resolution No.8100 establishing the division of Champaign County into four assessment Districts 1 through 4 with quadrennial years starting in 2016. The Board of Review, a three-member panel appointed by the County Board, takes action on assessment complaints and may apply the individual township multipliers to township properties where, upon review, the assessment was not at one-third market value. 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 countywide 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, 2016 was adopted by the County Board on November 19, 2015, within the statutory deadline (the third Tuesday in December) for all taxing districts. The County reports property tax levies as receivables and deferred inflows of resources in the year of adoption while revenue recognition occurs in the immediate subsequent year for which the levy applies.

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 2016, tax bills were mailed on April 29 with the due dates of June 1 and September 1. Property tax bills mailed in 2016 were based on equalized assessed value as of January 1, 2015 and on tax levies set in November 2015.

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 2016, the judgment date was October 20 and the tax sale was held October 21.

F. Tax Distributions

The County Treasurer, who also serves as the County Collector, 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 2016, all property taxes were distributed by November 15.

NOTE 8 – PROPERTY TAXES RECEIVABLE AND DEFERRED INFLOWS OF RESOURCES

Property taxes receivable consist of property taxes levied in 2016 for which a legal claim exists in 2016. The revenue associated with the 2016 levy is deferred until the fiscal year ending December 31, 2017 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 2016 tax levy has been reduced by an estimated allowance for uncollectible taxes of 0.52%, which is based on an average of the previous ten years. A summary by fund type of property taxes receivable at December 31, 2016 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	\$ 11,327,775	\$ (58,904)	\$ 11,268,871	\$ 11,268,871
Special Revenue	19,338,044	(100,559)	19,237,485	19,237,485
Capital Projects	0	0	0	0
Debt Service	1,440,575	(7,491)	1,433,084	1,433,084
Subtotal Governmental	32,106,394	(166,954)	31,939,440	31,939,440
Proprietary:				
Enterprise	1,250,370	(6,502)	1,243,868	1,243,868
Total	<u>\$ 33,356,764.00</u>	<u>\$ (173,456.00)</u>	<u>\$ 33,183,308.00</u>	<u>\$ 33,183,308.00</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, 2016 have been reduced by allowances for uncollectible amounts, determined by an analysis of individual patient accounts.

	<u>Receivable</u>	<u>Revenue</u>
Gross patient accounts receivable / revenue	\$ 2,987,129	\$13,155,598
Allowance for uncollectible amounts	\$ (1,768,334)	\$ (1,802,394)
Patient accounts receivable / revenue, net of uncollectible amounts	<u>\$ 1,218,795</u>	<u>\$11,353,204</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, 2016, loans outstanding were as follows:

Program Loans Receivable (Net of Uncollectible Amounts)	12/31/15			12/31/16	
	Balance	Additions	Deductions	Balance	Current Receivable
Economic Development Loans Receivable:					
Community Services Block Grant Loans	\$ 334,580	\$ 0	\$(168,600)	\$ 165,980	\$ 29,079
Comm. Serv. Block Grant Recovery Act Loans	38,266	81,255	(79,683)	39,838	39,838
Community Development Recaptured Loans	1,182,464	400,000	(143,537)	1,438,927	149,406
USDA Intermediary Relending Loans Receivable	411,556	510,000	(82,818)	838,738	73,798
Housing Rehabilitation Loans Receivable:					
County Housing Rehab Loans	78,907	0	(9,688)	69,219	0
HUD H.O.M.E. Program Loans	623,261	0	0	623,261	0
Total Loans Receivable	\$ 2,669,034	\$ 991,255	\$(484,326)	\$ 3,175,963	\$ 292,121

NOTE 11 – CAPITAL ASSETS

December 31, 2016 is presented below:

<u>Governmental Activities</u>	12/31/15			12/31/16	
	Balance	Additions	Deductions	Balance	
Assets Not Being Depreciated:					
Land	\$ 1,977,270	\$ 0	\$ 0	\$ 1,977,270	
Construction in Progress	2,110,116	464,299	0	2,574,415	
Assets Being Depreciated:					
Infrastructure	74,263,633	0	0	74,263,633	
Buildings and Improvements	75,497,428	501,658	0	75,999,086	
Equipment	15,342,375	1,350,447	(686,022)	16,006,800	
Assets Subtotal	169,190,822	2,316,404	(686,022)	170,821,204	
Accumulated Depreciation:					
Infrastructure	(45,706,506)	(2,382,602)	0	(48,089,108)	
Buildings and Improvements	(38,591,387)	(2,451,741)	0	(41,043,128)	
Equipment	(13,074,708)	(1,018,402)	686,022	(13,407,088)	
Accum. Depreciation Subtotal	(97,372,601)	(5,852,745)	686,022	(102,539,324)	
Net Total	\$ 71,818,221	\$ (3,536,341)	\$ 0	\$ 68,281,880	

NOTE 11 – CAPITAL ASSETS (continued)

December 31, 2016 follows:

<u>Business-Type Activities</u>	12/31/15			12/31/16
	Balance	Additions	Deductions	Balance
Assets Being Depreciated:				
Buildings and Improvements	\$ 23,962,405	\$ 598,604	\$ 0	\$ 24,561,009
Equipment	1,599,143	5,685	0	1,604,828
Assets Subtotal	25,561,548	604,289	0	26,165,837
Accumulated Depreciation:				
Buildings and Improvements	(5,521,867)	(651,989)	0	(6,173,856)
Equipment	(1,121,183)	(124,102)	0	(1,245,285)
Accum. Depreciation Subtotal	(6,643,050)	(776,091)	0	(7,419,141)
Net Total	\$ 18,918,498	\$ (171,802)	\$ 0	\$ 18,746,696

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	\$ 331,303	\$ 0
Justice and Public Safety	2,505,274	0
Health	33,222	0
Education	61,155	0
Social Services	0	776,091
Development	37,670	0
Highways and Bridges	2,884,121	0
Total Depreciation Expense	\$ 5,852,745	\$ 776,091

NOTE 12 – INTERFUND RECEIVABLES AND PAYABLES

A summary of Interfund receivables and payables at December 31, 2016 is provided below.

<u>Due To/From Other Funds:</u>	<u>Receivable</u>	<u>Payable</u>
Major Governmental Funds:		
General Corporate	\$1,220,340	\$ 1,679,829
Regional Planning Commission	228,057	167,701
Mental Health	159,891	34,302
Major Enterprise Fund:		
Nursing Home	35,456	982,920
Non-Major Governmental Funds:		
2003 Nursing Home Bond	43,310	0
Tort Immunity	47,065	1,524,985
County Highway	157,140	106,935
County Bridge	35,019	0
Illinois Municipal Retirement	197,964	0
County Public Health	33,165	0
Animal Control	0	18,133
Law Library	0	404
Highway Federal Aid Matching	2,836	0
Early Childhood	0	193,631
Capital Asset Replacement	916,168	0
Public Safety Sales Tax	0	318,857
Geographic Information Systems	62,395	0
Development Disability	119,331	31,487
Workforce Development	0	231,228
Social Security	151,216	0
RPC USDA Loans	0	143
RPC Economic Development Loans	0	14,518
Working Cash	0	59
Sheriff's Drug Forfeitures	0	138
Court's Automation	64,356	1,223
Recorder's Automation	44,377	3,309
Child Support Services	0	21,694
Probation Services	0	14,389
Tax Sale Automation	0	25
State's Attorney Drug Forfeitures	34,232	9,000
Property Tax Interest Fee	0	67,108
Circuit Clerk Operations & Administration	0	28,574
County Jail Medical Costs	0	20,533
County Clerk's Automation	8,586	0
Court Document Storage	0	18,777
Victim Advocacy Grant	21,250	34,232
Child Advocacy Center Grant	0	3,406
Specialty Courts	58,677	565
Subtotal Non-Major Governmental	1,997,087	2,663,353

NOTE 12 – INTERFUND RECEIVABLES AND PAYABLES (continued)

<u>Due To/From Other Funds (continued)</u>	<u>Receivable</u>	<u>Payable</u>
Internal Service Funds:		
Self-Funded Insurance	1,929,966	19,085
Employee Health Insurance	6,047	29,654
	1,936,013	48,739
Subtotal Internal Service		
	\$ 5,576,844	\$ 5,576,844
Total – All Funds	\$ 5,576,844	\$ 5,576,844

Of the \$5,576,844 Due To/From Other Funds at December 31, 2016, \$1,003,650 represented inter-fund loans to cover temporary cash flow shortfalls. 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 County classified the amount due back to the Regional Planning Commission Fund from the RPC Loan Fund as an inter-fund advance, since we were making monthly payments over a long period. The County fully paid off this advance during 2016.

NOTE 13 – INTERFUND TRANSFERS AND RPC ESCROW ACCOUNT

	<u>Transfers In</u>	<u>Transfers Out</u>
Major Governmental Funds:		
General Corporate	\$ 976,684	\$ 1,051,692
Regional Planning Commission	376,234	282,799
Mental Health Board	0	185,391
Major Enterprise Fund:		
Nursing Home	0	285,814
Non-Major Governmental Funds (aggregate)	1,641,638	1,188,860
Internal Service Funds (aggregate)	0	0
	\$ 2,994,556	\$ 2,994,556
Total – All Funds	\$ 2,994,556	\$ 2,994,556

In FY2016, total inter-fund transfers in, \$2,994,556, equal total transfers out, \$2,994,556. 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 Loans Fund. CDAP and CSBG grant provisions require that the County create an escrow account that is a combination of investment interest earned and a portion of loan repayments received under certain loan programs. The Regional Planning Commission uses the escrow funds to pay for the administration of the loan programs. Transfers out of the RPC Economic Development Loan Fund places the money into escrow. A transfer occurs from the escrow account into the Regional Planning Commission Fund to cover the administrative costs incurred. Therefore, the discrepancy between transfers in and transfers out is due to the amount remaining in escrow (deferred) until there are administrative costs against which to match it. Under the budgetary basis of accounting, the escrow account will continue to show a difference between the transfers in and out. However, this difference is eliminated when preparing the GAAP basis statements. In Fiscal Year 2016, there was a \$14,701 reduction of transfers into the Regional Planning Commission Fund.

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

Inter-fund transfers in/out might include grant matches, inter-fund subsidies and transfers into debt service funds. Significant transfers in fiscal year 2016 include the following:

- \$285,814 from the Nursing Home Fund to the General Corporate Fund to cover bond principal and interest payments;
- \$95,150 from the General Corporate Fund, and \$107,138 from the County Highway Fund, to the Highway Facility Bond Debt Service Fund to cover bond principal and interest payments;
- \$441,616 from the Public Safety Sales Tax Fund to the General Corporate Fund to partially cover utility 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;
- \$274,172 from the General Fund to the Capital Replacement Fund to cover repairs required under the American Disabilities Act (ADA);
- \$124,718 in fund balance from the Mental Health Fund to the MHB/DDB CILA (Community Integrated Living Arrangement) Project Fund that was previously a department in the Mental Health Fund.

NOTE 14 – ON-BEHALF PAYMENTS FOR SALARIES

The State of Illinois paid salary stipends totaling \$45,000 to various County officials during FY2016 on behalf of the County. The County recorded these payments as intergovernmental revenues and salaries expenditures in the General Fund.

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. Calculations use pay rates in effect at December 31 and include the County’s share of Social Security and Medicare taxes. The resulting liability and current year expense for compensated absences are recognized in the government-wide and proprietary fund financial statements. A liability for compensated absences is reported in the governmental funds only when they become currently payable through employees retiring 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.

Changes in compensated absences payable for the fiscal year ended December 31, 2016 are as follows:

	Dec. 31, 2015 Balance	Additions	Deductions	Dec. 31, 2016 Balance	Expected To Be Paid Within 1 Year
Governmental Activities	\$ 2,867,544	\$ 2,938,976	\$ (3,085,488)	\$ 2,721,032	\$ 326,524
Business-Type Activities	293,186	409,653	(436,978)	265,861	53,172

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 reported in an internal service fund-the Self-Funded Insurance Fund. An independent company administers the plan and the County's risk retention is \$300,000 per individual per claim. The County purchases commercial insurance for claims in excess of this retention. Settled claims have not exceeded this commercial coverage in the past three fiscal years. Actual claims paid in the fiscal year ended December 31, 2016, net of insurance reimbursements, were \$623,177. A liability for claims payable must be reported if the liability is both probable and estimable. The independent plan administrator estimates the amount of unpaid claims that were incurred and reported 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 projected liability for estimated (undiscounted) claims payable including IBNR at December 31, 2015 was \$2,205,585. Changes in the liability for estimated workers' compensation claims payable for the last two fiscal years are as follows:

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>
2015	\$ 1,442,130	\$ 1,385,405	\$ (681,463)	\$ 2,146,072	\$ 678,809
2016	2,146,072	682,690	(623,177)	2,205,585	751,223

B. LIABILITY/AUTO SELF-FUNDED INSURANCE

The County began self-funding general liability and auto insurance in FY94 through the Self-Funded Insurance (Internal Service) Fund. An independent company administers the plan. The County's risk retention is \$250,000 per occurrence but purchases commercial insurance for claims in excess of this retention. Settled claims have not exceeded this commercial coverage in the past three fiscal years. Actual claims paid in the fiscal year ended December 31, 2016, net of insurance reimbursements, were \$155,570. 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 projected liability for estimated (undiscounted) claims payable (including IBNR) at December 31, 2016 was \$1,439,768. Changes in the liability for estimated liability/auto claims payable for the last two fiscal years are as follows:

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>
2015	\$ 486,971	\$ 1,165,417	\$ (218,137)	\$ 1,434,251	\$ 465,946
2016	1,434,251	161,087	(155,570)	1,439,768	421,705

C. OTHER FULLY-INSURED RISKS

The County purchases commercial insurance, with varying deductible for all other risks of loss, such as property damage, boiler and machinery, Nursing Home medical malpractice, and public official bonds. The State of Illinois fully insures Unemployment compensation. Settled claims have not exceeded this insurance coverage in any of the past three fiscal years.

NOTE 16 – RISK FINANCING (continued)

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 2015 and 2016, the County Nursing Home issued short-term debt in anticipation of property tax receipts during the period May-November, 2016 and 2017. 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 2015 Tax Anticipation Warrants \$997,829; due on September 30, 2016; interest rate at 1.14%;	
Balance outstanding at December 31, 2015	\$997,829
Warrants issued in 2016.	\$0
Warrant interest payments made in 2016.	\$6,955
Warrant principal payments made in 2016	\$997,829
Balance outstanding at December 31, 2016	\$0

Series 2016 Tax Anticipation Warrants \$997,829; due on September 30, 2017; interest rate at 1.45%;	
Balance outstanding at December 31, 2015	\$0
Warrants issued in 2016	\$1,021,757
Warrant interest payments made in 2016	\$0
Warrant principal payments made in 2016	\$0
Balance outstanding at December 31, 2016	\$1,021,757

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, 2015	\$4,850,000
Bond interest payments made in 2016	\$400,125
Bond principal payments made in 2016	\$0
Balance outstanding at December 31, 2016	\$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, 2015	\$897,566
Bond interest payments made in 2016	\$809,141
Bond principal payments made in 2016	\$465,859
Balance outstanding at December 31, 2016	\$431,707

NOTE 18 – LONG TERM DEBT (continued)

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, 2015	\$3,435,000
Bond interest payments made in 2016	\$180,337
Bond principal payments made in 2016	\$1,085,000
Balance outstanding at December 31, 2016	\$2,350,000
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, 2015	\$2,600,000
Bond interest payments made in 2016	\$136,500
Bond principal payments made in 2016	\$785,000
Balance outstanding at December 31, 2016	\$1,815,000
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;	
\$3,740,000 refunded (current refunding) in FY2016	
Balance outstanding at December 31, 2015	\$4,040,000
Bond interest payments made in 2016	\$164,139
Bond refunded (current refunding) in 2016	3,740,000
Bond principal payments made in 2016	\$300,000
Balance outstanding at December 31, 2016	\$0
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, 2015	\$195,000
Bond interest payments made in 2016	\$8,287
Bond principal payments made in 2016	\$195,000
Balance outstanding at December 31, 2016	\$0
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, 2015	\$1,395,000
Debt interest payments made in 2016	\$61,590
Debt principal payments made in 2016	\$130,000
Balance outstanding at December 31, 2016	\$1,265,000

NOTE 18 – LONG TERM DEBT (continued)

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, 2015	\$4,255,000
Bond interest payments made in 2016	\$170,200
Bond principal payments made in 2016	\$0
Balance outstanding at December 31, 2016	\$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, 2015	\$9,795,000
Bond interest payments made in 2016	\$489,750
Bond principal payments made in 2016	\$0
Balance outstanding at December 31, 2016	\$9,795,000

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, 2015	\$2,535,000
Bond interest payments made in 2016	\$44,029
Bond principal payments made in 2016	\$240,000
Balance outstanding at December 31, 2016	\$2,295,000

2016 Series public Safety Refunding Bonds: \$3,775,000;
due in 10 annual instalments from 2017 to 2026; interest rate 1.838%;
\$36,084 bond issuance costs treated as period costs;
\$0 deferred charge on refunding;

Balance outstanding at December 31, 2015	\$0
Bonds issued in 2016	\$3,775,000
Bond interest payments made in 2016	\$8,671
Bond principal payments made in 2016	\$0
Balance outstanding at December 31, 2016	\$3,775,000

2016 Bond Transactions – Governmental Activities

Bonds payable December 31, 2015	\$33,997,566
Bonds issued in 2016	\$3,775,000
Bonds retired in 2016	\$3,200,859
Bonds refunded in 2016	\$3,740,000
Bonds payable December 31, 2016	\$30,831,707

COUNTY OF CHAMPAIGN, ILLINOIS
 NOTES TO THE FINANCIAL STATEMENTS
 DECEMBER 31, 2016

Annual Debt Service Requirements for Bonds

The schedule below provides the required annual bond debt service listed by the funds from which we make the payments:

Year	Governmental Activities						Total Debt Service Requirement
	Debt Service Funds		Public Safety Sales Tax Fund		General Corporate Fund		
	Principal	Interest	Principal	Interest	Principal	Interest	
2017	\$ 1,145,000	\$ 293,575	\$ 1,631,707	\$ 1,896,491	\$ 375,000	\$ 99,060	\$ 5,440,833
2018	1,205,000	233,463	1,305,000	1,002,960	380,000	91,188	4,217,611
2019	1,365,000	170,200	1,375,000	946,562	390,000	82,660	4,329,422
2020	1,415,000	115,600	1,510,000	856,210	405,000	72,946	4,374,756
2021	1,475,000	59,000	1,650,000	755,358	415,000	62,206	4,416,564
2022	--	--	1,805,000	643,283	430,000	50,187	2,928,470
2023	--	--	1,720,000	519,058	440,000	37,129	2,716,187
2024	--	--	1,840,000	445,392	455,000	22,538	2,762,930
2025	--	--	1,965,000	365,884	270,000	6,885	2,607,769
2026	--	--	2,100,000	280,284	--	--	2,380,284
2027	--	--	1,815,000	188,250	--	--	2,003,250
2028	--	--	1,950,000	97,500	--	--	2,047,500
2029	--	--	--	--	--	--	--
	<u>\$ 6,605,000</u>	<u>\$ 871,838</u>	<u>\$ 20,666,707</u>	<u>\$ 7,997,232</u>	<u>\$ 3,560,000</u>	<u>\$ 524,799</u>	<u>\$ 40,225,576</u>

At December 31, 2016, \$429,058 was available in restricted fund balance in the Debt Service Funds; \$942,864 was available in restricted fund balance in the Public Safety Sales Tax Special Revenue Fund; and \$233,210 was available in restricted fund balance in the General Corporate Fund to meet debt service requirements.

B. DEBENTURE NOTE PAYABLE – GOVERNMENTAL ACTIVITIES

2015 Line of Credit provided by PNC Bank: \$551,250; with the primary purpose of purchasing two single family dwellings as part of a Community Integrated Living Arrangement (CILA) included in the MHB/DDB CILA 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% from January 2015 to January 2025.

Balance outstanding at December 31, 2015	\$551,250
Note issued in 2016	\$0
Note interest payments made in 2016	\$222
Note principal payments made in 2016	\$53,747
Balance outstanding at December 31, 2016	\$497,503

NOTE 18 – LONG TERM DEBT (continued)

Annual Debt Service Requirements for Debenture Note

The Schedule below provides the required annual debt service for the Debenture Note paid through the MHB/DDB CILA Fund:

Year	Governmental Activities		Total Debt Service Requirement
	MHB/DDB CILA Fund		
	Principal	Interest	
2017	\$ 49,750	\$ 19,199	\$ 68,949
2018	49,751	17,230	66,981
2019	49,750	15,262	65,012
2020	49,750	13,328	63,078
2021	49,751	11,324	61,075
2022	49,750	9,356	59,106
2023	49,750	7,387	57,137
2024	49,750	5,432	55,182
2025	99,501	1,650	101,151
	\$ 497,503	\$ 100,168	\$ 597,671

C. CAPITAL LEASE OBLIGATION- GOVERNMENTAL ACTIVITIES

2016 Capital Lease with IBM Credit, LLC: \$141,728;
 for the purpose of providing hardware, software and maintenance for the AS400;
 to be repaid over 48 months in monthly payments of \$3,065
 at 1.92% interest from November 2016 through October 2020.

Balance outstanding at December 31, 2015	\$0
Lease issued in 2016	\$141,728
Lease interest payments made in 2016	\$222
Lease principal payments made in 2016	\$5,909
Balance outstanding at December 31, 2016	\$135,819

NOTE 18 – LONG TERM DEBT (continued)

Annual Debt Service Requirements for Capital Lease

The Schedule below provides the required annual debt service for the Capital Lease Obligation paid through the Information Technology Department in the General Fund:

Governmental Activities			Total Debt
Year	General Corporate Fund		Service Requirement
	Principal	Interest	
2017	\$ 34,475	\$ 2,307	\$ 36,782
2018	35,140	1,642	36,782
2019	35,821	961	36,782
2020	30,383	269	30,652
	\$ 135,819	\$ 5,179	\$ 140,998

D. 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, 2015	\$19,688
Loan principal payments made in 2016	\$19,688
Balance outstanding at December 31, 2016	\$0

2016 Intergovernmental Loan Transactions – Governmental Activities

Loans payable December 31, 2015	\$19,688
New loans incurred in 2016	\$0
Loan principal payments made in 2016	\$19,688
Loans payable December 31, 2016	\$0

NOTE 18 – LONG TERM DEBT (continued)

E. SUMMARY OF CHANGES IN LONG TERM LIABILITIES

	Dec. 31, 2015			Dec. 31, 2016	
	Balance	Additions	Deductions	Balance	Due Within One Year
<u>Governmental Activities:</u>					
General Obligation Bonds	\$ 33,997,566	\$ 3,775,000	\$ (6,940,859)	\$ 30,831,707	\$ 3,151,707
Unamortized Bond Premium	2,653,674	0	(277,256)	2,376,418	0
Total Bonds Payable	36,651,240	3,775,000	(7,218,115)	33,208,125	3,151,707
Debenture Note	551,250	0	(53,747)	497,503	49,750
Capital Lease Obligation	0	141,728	(5,909)	135,819	34,475
Intergovernmental Loans	19,688	0	(19,688)	0	0
Net OPEB Liability	2,180,880	394,135	(237,620)	2,337,395	0
Compensated Absences	2,867,544	2,938,976	(3,085,488)	2,721,032	326,524
Estimated Claims Payable	3,580,323	1,484,823	(1,419,793)	3,645,353	1,172,928
Total Governmental Activities	\$ 45,850,925	\$ 8,734,662	\$ (12,040,360)	\$ 42,545,227	\$ 4,735,384
<u>Business-Type Activities:</u>					
Net OPEB Liability	\$ 212,537	\$ 12,477	\$ (639)	\$ 224,375	\$ 0
Compensated Absences	293,186	409,652	(436,978)	265,860	53,172
Total Business-Type Activities	\$ 505,723	\$ 422,129	\$ (437,617)	\$ 490,235	\$ 53,172

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

On November 16, 2016, \$3,775,000 in general obligation bonds with an interest rate of 1.8375% were issued to refund \$3,740,000 in 2007A general obligation bonds with interest rates of 3.8% to 4.1% and which were callable on January 1, 2017. 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 2007A Bonds on January 1, 2017. As a result, the 2007A 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 this current refunding to reduce its total debt service payment over the next 10 years by \$441,849 and to achieve an economic gain of \$401,020.

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, 2016, 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>
2017	\$ 192,416
2018	103,580
2019	73,532
2020	51,466
2021	49,460
2022-2023	82,433
	<u>\$ 552,887</u>

NOTE 21 – FUND EQUITY

A. DEFICIT FUND EQUITY

As of December 31, 2016, the following funds had deficit fund equity:

- Tort Immunity Special Revenue Fund (\$1,531,799)
- Workforce Development Special Revenue Fund (\$190,879), and
- Victim Advocacy Special Revenue Fund (\$4,343)

The Champaign County Board Resolution No.9959 provided authorization for the partial restoration of these three deficit funds through the use of inter-fund loans. Any future deficit fund equity will be addressed by the Champaign County Board through the vehicle of the annual budget with special emphasis on the equity deficit in the Tort Immunity 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. The County reports the total of the restricted, committed and assigned fund balances on the basic and combining statements of net position. The schedule below shows the major purposes of those restrictions, commitments and assignments.

	<u>General Fund</u>	<u>Regional Planning Comm Fund</u>	<u>Mental Health Fund</u>	<u>Non-Major Governmental Funds</u>	<u>Total Governmental Funds</u>	<u>Full Accrual Adjustments</u>	<u>Total Governmental Activities</u>
Restricted by State Statutes, Grantor/Donor Stipulations, or Debt Covenants:							
For Debt Service	\$ 233,210	\$ 0	\$ 0	\$ 1,371,922	\$ 1,605,132	\$ 309,811	\$ 1,914,943
For Justice & Public Safety	0	0	0	4,325,814	4,325,814	184,315	4,510,129
For Health & Education	0	0	2,656,306	5,272,940	7,929,246	396,270	8,325,516
For Development	0	714,509	0	6,977,130	7,691,639	229,485	7,921,124
For General Government	0	0	0	1,495,015	1,495,015	0	1,495,015
For Highways & Bridges	0	0	0	9,748,622	9,748,622	0	9,748,622
For Insurance & Fringes	0	0	0	1,815,329	1,815,329	0	1,815,329
Total Restricted Fund Balance	233,210	714,509	2,656,306	31,006,772	34,610,797	1,119,881	35,730,678
Committed by County Board Resolution:							
To Solid Waste Management	0	0	0	47,954	47,954	0	47,954
Assigned by County Officials:							
To Capital Projects	0	0	0	1,471,752	1,471,752	0	1,471,752
To Future Tax Liability	307,427	0	0	45,383	352,810	0	352,810

NOTE 22 – GOVERNMENT-WIDE STATEMENT OF NET POSITION

The government-wide statement of net position includes a restricted portion totaling \$35,730,678 as shown in the schedule above. Of this amount, \$22,498,372 is externally restricted based on state statutes; \$11,317,363 is restricted through grantor/donor stipulations; and \$1,914,943 is restricted based on debt covenants.

NOTE 23 - 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 employer plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multi-employer plan. We have provided a summary of IMRF’s pension benefits in the “Benefits Provided” paragraph below. 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.

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, limited to officials elected prior to August 8, 2011.

All three IMRF benefit plans have two tiers. Employees hired **before** January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees become vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 vested employees, who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) are entitled to an annual retirement benefit, payable monthly for life. This benefit is 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 vested employees who retire at age 62 (at reduced benefits) or, after age 67 (at full benefits) are entitled to an annual retirement benefit, payable monthly for life. This benefit is 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.

Plan Membership

As of December 31, 2016, the measurement date, membership of the plan was as follows:

	Regular		
	<u>Plan</u>	<u>SLEP</u>	<u>ECO</u>
Retirees and Beneficiaries	542	104	10
Inactive, Non-Retired Members	957	33	0
Active Members	<u>758</u>	<u>99</u>	<u>1</u>
 Total	 <u><u>2,257</u></u>	 <u><u>236</u></u>	 <u><u>11</u></u>

NOTE 23 - 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's annual contribution rate for calendar year 2016 was 8.91% for the Regular plan, 23.10% for SLEP and 153.0% for ECO. For the fiscal year ended 12/31/2016, the County contributed \$4,415,723 to the plan. The County also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. The IMRF Board of Trustees set the contribution rates for disability and death benefits, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability

The County's net pension liability was measured as of December 31, 2016. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The total pension liabilities for the Regular, SLEP and ECO plans were determined by actuarial valuations performed as of December 31, 2016 using the following actuarial methods and assumptions:

- **Actuarial Cost Method** - Entry Age Normal.
- **Asset Valuation Method** - 5-year smoothed Market ; 20% corridor
- **Wage Growth Rate** - 3.50%
- **Inflation Rate** - 2.75%.
- **Salary Increases** - 3.75% to 14.50%, including inflation.
- **Investment Rate of Return** - 7.50%
- **Projected Retirement Age** - 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.
- **Mortality** – An IMRF-specific mortality table with fully generational projection scale MP-2014 (base year 2012) was used. For **non-disabled retirees**, IMRF developed specific rates using the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For **disabled retirees**, the IMRF developed specific rates using the RP-2014 Disabled Retirees Mortality Table with the same adjustments applied for non-disabled lives. For **active members**, the IMRF developed specific rates using the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
- **Long-Term expected real rate of return** – 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 were 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:

NOTE 23 - DEFINED BENEFIT PENSION PLAN (continued)

Actuarial Assumptions (continued)

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Projected Returns/Risks</u>	
		<u>One-Year Arithmetic</u>	<u>Ten-Year Geometric</u>
Equities	38%	8.30%	6.85%
International Equities	17%	8.45%	6.75%
Fixed income	27%	3.05%	3.00%
Real Estate	8%	6.90%	5.75%
Alternatives:	9%		
Private Equity		12.45%	7.35%
Hedge Funds		5.35%	5.25%
Commodities		4.25%	2.65%
Cash Equivalents	1%	2.25%	2.25%

Discount Rate

A Single Discount Rate of 7.50% was used to measure the total pension liabilities for the Regular, SLEP, and ECO plans. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions would be made at the current contribution rate, and that employer contributions would 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 is based on an index of 20-year general obligation bonds with an average AA credit rating (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 3.78%, and the resulting single discount rate is 7.50%.

Prior year rates were 7.49% for the Regular Plan, 7.48% for the SLEP Plan and 7.14% for the ECO Plan.

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 7.50%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1 percentage point lower or 1 percentage point higher:

NOTE 23 - DEFINED BENEFIT PENSION PLAN (continued)

Sensitivity of the Net Pension Liability to Changes in the Discount Rate (continued)

	<u>1% Decrease</u>	<u>Current Discount rate</u>	<u>1% Increase</u>
Regular - Primary Government:			
Total Pension Liability	\$ 150,707,644	\$ 133,130,252	\$ 118,907,593
Plan Fiduciary Net Position	125,155,687	125,155,687	125,155,687
Net Pension Liability/(Asset)	<u>\$ 25,551,957</u>	<u>\$ 7,974,565</u>	<u>\$ (6,248,094)</u>
Regular - GIS:			
Total Pension Liability	\$ 1,255,006	\$ 1,108,633	\$ 990,194
Plan Fiduciary Net Position	1,025,640	1,025,640	1,025,640
Net Pension Liability/(Asset)	<u>\$ 229,366</u>	<u>\$ 82,993</u>	<u>\$ (35,446)</u>
Regular - Total:			
Total Pension Liability	\$ 151,962,650	\$ 134,238,885	\$ 119,897,787
Plan Fiduciary Net Position	126,181,327	126,181,327	126,181,327
Net Pension Liability/(Asset)	<u>\$ 25,781,323</u>	<u>\$ 8,057,558</u>	<u>\$ (6,283,540)</u>
SLEP:			
Total Pension Liability	\$ 82,405,904	\$ 72,369,575	\$ 64,178,346
Plan Fiduciary Net Position	62,719,101	62,719,101	62,719,101
Net Pension Liability/(Asset)	<u>\$ 19,686,803</u>	<u>\$ 9,650,474</u>	<u>\$ 1,459,245</u>
ECO:			
Total Pension Liability	\$ 5,044,002	\$ 4,612,556	\$ 4,243,440
Plan Fiduciary Net Position	2,488,218	2,488,218	2,488,218
Net Pension Liability/(Asset)	<u>\$ 2,555,784</u>	<u>\$ 2,124,338</u>	<u>\$ 1,755,222</u>

Changes in Net Pension Liability/(Asset)

The changes in net pension liabilities/(assets) for the Regular, SLEP, and ECO plans for the calendar year ended December 31, 2016 were as follows;

Changes in Net Pension Liability/(Asset) (continued)

	Increase/ (Decrease)		
	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability/(Asset) (A-B)
	(A)	(B)	(A-B)
Regular - Primary Government:			
Balances at December 31, 2015	\$ 126,680,303	\$ 118,189,506	\$ 8,490,797
Service Cost	2,855,617		2,855,617
Interest on Total Pension Liability	9,357,461		9,357,461
Difference between expected and actual experience of the Total Pension Liability	181,259		181,259
Changes of assumptions	(181,055)		(181,055)
Benefit payments, including refunds of employee contributions	(5,763,333)	(5,763,333)	-
Contributions - employer		2,571,016	(2,571,016)
Contributions - employee		1,315,639	(1,315,639)
Net investment income		8,005,001	(8,005,001)
Other (net transfer)		837,858	(837,858)
Balances at December 31, 2016	<u>\$ 133,130,252</u>	<u>\$ 125,155,687</u>	<u>\$ 7,974,565</u>
Regular - GIS:			
Balances at December 31, 2015	\$ 1,021,615	\$ 953,141	\$ 68,474
Service Cost	29,719		29,719
Interest on Total Pension Liability	97,385		97,385
Difference between expected and actual experience of the Total Pension Liability	1,886		1,886
Changes of assumptions	18,008		18,008
Benefit payments, including refunds of employee contributions	(59,980)	(59,980)	-
Contributions - employer		26,757	(26,757)
Contributions - employee		13,692	(13,692)
Net investment income		83,310	(83,310)
Other (net transfer)		8,720	(8,720)
Balances at December 31, 2016	<u>\$ 1,108,633</u>	<u>\$ 1,025,640</u>	<u>\$ 82,993</u>

Changes in Net Pension Liability/(Asset) (continued)

	Increase/ (Decrease)		
	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability/(Asset) (A-B)
Regular - Total:			
Balances at December 31, 2015	\$ 127,701,918	\$ 119,142,647	\$ 8,559,271
Service Cost	2,885,336		2,885,336
Interest on Total Pension Liability	9,454,846		9,454,846
Difference between expected and actual experience of the Total Pension Liability	183,145		183,145
Changes of assumptions	(163,047)		(163,047)
Benefit payments, including refunds of employee contributions	(5,823,313)	(5,823,313)	-
Contributions - employer		2,597,773	(2,597,773)
Contributions - employee		1,329,331	(1,329,331)
Net investment income		8,088,311	(8,088,311)
Other (net transfer)		846,578	(846,578)
Balances at December 31, 2016	<u>\$ 134,238,885</u>	<u>\$ 126,181,327</u>	<u>\$ 8,057,558</u>
SLEP:			
Balances at December 31, 2015	\$ 68,698,893	\$ 55,435,239	\$ 13,263,654
Service Cost	1,333,114		1,333,114
Interest on Total Pension Liability	5,071,574		5,071,574
Difference between expected and actual experience of the Total Pension Liability	601,651		601,651
Changes of assumptions	(185,333)		(185,333)
Benefit payments, including refunds of employee contributions	(3,150,324)	(3,150,324)	-
Contributions - employer		1,549,762	(1,549,762)
Contributions - employee		518,028	(518,028)
Net investment income		6,558,565	(6,558,565)
Other (net transfer)		1,807,831	(1,807,831)
Balances at December 31, 2016	<u>\$ 72,369,575</u>	<u>\$ 62,719,101</u>	<u>\$ 9,650,474</u>

NOTE 23 - DEFINED BENEFIT PENSION PLAN (continued)

Changes in Net Pension Liability/(Asset) (continued)

	Increase/ (Decrease)		
	Total Pension	Plan Fiduciary	Net Pension
	Liability	Net Position	Liability/(Asset)
	(A)	(B)	(A-B)
ECO:			
Balances at December 31, 2015	\$ 4,353,857	\$ 2,267,282	\$ 2,086,575
Service Cost	58,235		58,235
Interest on Total Pension Liability	301,682		301,682
Difference between expected and actual experience of the Total Pension Liability	362,176		362,176
Changes of assumptions	(147,931)		(147,931)
Benefit payments, including refunds of employee contributions	(315,463)	(315,463)	-
Contributions - employer		268,188	(268,188)
Contributions - employee		22,407	(22,407)
Net investment income		151,991	(151,991)
Other (net transfer)		93,813	(93,813)
Balances at December 31, 2016	\$ 4,612,556	\$ 2,488,218	\$ 2,124,338

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

For the year ended December 31, 2016, the County of Champaign recognized pension expense of \$4,474,154, \$3,429,634, and \$321,317 for the Regular, SLEP, and ECO plans respectively. At December 31, 2016, the County reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred Amounts Related to Pensions		
Regular- Primary Government:		
Difference between expected and actual experience	\$ 146,191	\$ 73,556
Changes of Assumptions	629,134	114,113
Net difference between projected and actual earnings on pension plan investments	6,266,007	0
Contributions subsequent to the measurement date	0	0
Total	\$ 7,041,332	\$ 187,669

NOTE 23 - DEFINED BENEFIT PENSION PLAN (continued)

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

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Deferred Amounts Related to Pensions		
Regular- Geographic Information Systems:		
Difference between expected and actual experience	\$ 1,521	\$ 766
Changes of Assumptions	6,548	1,188
Net difference between projected and actual earnings on pension plan investments	65,212	0
Contributions subsequent to the measurement date	<u>0</u>	<u>0</u>
Total	<u>\$ 73,281</u>	<u>\$ 1,954</u>
Regular- Total:		
Difference between expected and actual experience	\$ 147,712	\$ 74,322
Changes of Assumptions	635,682	115,301
Net difference between projected and actual earnings on pension plan investments	6,331,219	0
Contributions subsequent to the measurement date	<u>0</u>	<u>0</u>
Total	<u>\$ 7,114,613</u>	<u>\$ 189,623</u>
SLEP:		
Difference between expected and actual experience	\$ 598,690	\$ 0
Changes of Assumptions	504,472	149,119
Net difference between projected and actual earnings on pension plan investments	3,030,321	0
Contributions subsequent to the measurement date	<u>0</u>	<u>0</u>
Total	<u>\$ 4,133,483</u>	<u>\$ 149,119</u>
ECO:		
Difference between expected and actual experience	\$ 1,551	\$ 0
Changes of Assumptions	120,076	633
Net difference between projected and actual earnings on pension plan investments	0	0
Contributions subsequent to the measurement date	<u>0</u>	<u>0</u>
Total	<u>\$ 121,627</u>	<u>\$ 633</u>

NOTE 23 - DEFINED BENEFIT PENSION PLAN (continued)

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

The remaining 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:

Year Ending December 31,	Regular Plan			SLEP	ECO
	Primary Government	GIS	Total		
2017	\$ 2,694,146	\$ 28,038	\$ 2,722,184	\$ 1,363,027	\$ 41,492
2018	2,173,714	22,622	2,196,336	1,363,029	40,574
2019	1,825,862	19,002	1,844,864	1,082,934	34,799
2020	159,941	1,665	161,606	165,801	4,129
Thereafter	0	0	0	9,573	0
Total	\$ 6,853,663	\$ 71,327	\$ 6,924,990	\$ 3,984,364	\$ 120,994

NOTE 24 – 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 supplemental 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 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 have 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 2016 ranged from \$527 to \$1,139 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 County finances the plan 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 January 1, 2016, the County’s annual OPEB cost for the fiscal year ended December 31, 2016 was \$406,612 with \$12,477 attributable to business-type activities and \$394,135 attributable to governmental activities. Estimated County contributions made in FY2016 totaled \$238,259 with \$639 attributable to business-type activities and \$237,620 attributable to governmental activities. The net OPEB obligation at December 31, 2016 was \$2,561,770 with \$224,375 attributable to business-type activities and \$2,337,395 attributable to governmental activities.

Fiscal Year Ended December 31, 2016	Governmental Activities	Business-Type Activities	Total
Annual Required Contribution	\$ 453,734	\$ 18,285	\$ 472,019
Interest on Prior Net OPEB Obligation	65,426	6,376	71,802
Adjustment for Prior Underpayments	(125,025)	(12,184)	(137,209)
Annual OPEB Cost	<u>394,135</u>	<u>12,477</u>	<u>406,612</u>
Employer Contributions	(237,620)	(639)	(238,259)
Increase (Decrease) in Net OPEB Oblig.	<u>156,515</u>	<u>11,838</u>	<u>168,353</u>
Beginning Net OPEB Obligation	2,180,880	212,537	2,393,417
Ending Net OPEB Obligation	<u>\$ 2,337,395</u>	<u>\$ 224,375</u>	<u>\$ 2,561,770</u>

NOTE 25 – 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 primary purpose of operating an emergency response computer-aided dispatching service (METCAD), originally created by the other three participants in 1979. Each member agency designates two 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, 2016 (the latest fiscal year end for METCAD), Champaign County's equity interest share was 16.95%, or \$1,472,771, which is reported in the Statement of Net Position as an investment in joint venture. The net decrease of \$24,737 from the amount reported for June 30, 2015, 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, 2016 is provided below.

Financial Position as of June 30, 2016

Total Assets & Deferred Outflows	\$ 11,413,015
Total Liabilities & Deferred Inflows	<u>2,724,100</u>
Net Position	<u><u>\$ 8,688,915</u></u>

Results of Operations for Fiscal Year Ending June 30, 2016

Total Revenues	\$ 5,181,944
Total Expenses	<u>5,348,784</u>
Change in Net Position	(166,840)
Beginning Net Position	<u>8,855,755</u>
Ending Net Position	<u><u>\$ 8,688,915</u></u>

NOTE 26 – 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 27 – COMMITMENTS

ROAD AND BRIDGE CONSTRUCTION PROJECTS

The County Highway Department has four Special Revenue Funds with December 31, 2016 fund balances totaling \$9.7 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 Description</u>	<u>Project #</u>	<u>Total Commitment</u>	<u>Spent Through 12/31/2016</u>	<u>Remaining Commitment</u>
CH55 Bridge	10-00966-00-BR	\$ 350,000	\$ 240,311	\$ 109,689
CH1 North Bridge	12-00992-00-BR	850,000	59,202	790,798
CH1 South Bridge	12-00993-00-BR	650,000	58,211	591,789
CH1 Dewey-Fisher Road	12-00432-00-RS	3,175,000	2,123,185	1,051,815
CH9 Bridge	15-00023-00-BR	750,000	65,598	684,402
CH16 Bridge	15-00028-00-BR	450,000	62,963	387,037
CH18 Bridge (BTW Sec 7 & 18)	16-00033-00-BR	300,000	72,609	227,391
CH20 Bridge	16-00035-00-BR	400,000	25,184	374,816
CH18 Bridge (BTW Sec 10 & 15)	16-00039-00-BR	700,000	35,057	664,943
Lincoln Avenue	11-00334-01-EG/PV	1,100,000	198,597	901,403
 Total		 <u>\$ 8,725,000</u>	 <u>\$ 2,940,917</u>	 <u>\$ 5,784,083</u>

NOTE 28 – GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) STATEMENTS

The Governmental Accounting Standards Board (GASB) has issued new accounting standards that may affect portions of these financial statements in future periods. The effect of these statements on the County has not been determined. Listed below are the statements and short summary of the standard's objective.

New accounting standards effective for the financial statements of the next fiscal year include:

- GASB statement No. 81, *Irrevocable Split-Interest Agreements*, issued March 2016. The objective of this statement is to improve accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement.

NOTE 28 – GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) STATEMENTS (continued)

- GASB Statement No. 82, *Pension Issues, an amendment of GASB Statements No. 67, No 68, and No. 73*, issued March 2016. The objective of this statement is to improve consistency in the application of pension accounting and financial reporting requirements by addressing certain issues that have been raised with respect to GASB statements No. 67, No. 68, and No. 73.

New accounting standards effective for the financial periods beginning with FY2018 include:

- GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, issued June 2015. The objective of this statement is to improve accounting and financial reporting by state and local governments for postemployments benefits other than pensions (other postemployment benefits or OPEB).
- GASB Statement No. 83, *Certain Asset Retirement Obligations*, issued November 2016. This statement addresses accounting and financial reporting for certain asset retirement obligations (ARO's).
- GASB Statement No. 84, *Fiduciary Activities*, issued January 2017. The principal objective of this statement is to enhance the consistency and comparability of fiduciary activity reporting by state and local governments.
- GASB Statement No. 85, *Omnibus 2017*, issued March 2017. The objective of this statement is to improve consistency in accounting and financial reporting by addressing practice issues that have been identified during implementation and application of certain GASB Statements.
- GASB Statement No. 86, *Certain Debt Extinguishment Issues*, issued May 2017. The primary objective of this statement is to improve consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources--resources other than the proceeds of refunding debt--are placed in an irrevocable trust for the purpose of extinguishing debt.
- GASB statement No. 87, *Leases*, issued June 2017. The objective of this statement is to better meet the information needs of financial statement users by providing accounting and financial reporting for leases by governments.

REQUIRED SUPPLEMENTARY
INFORMATION

**COUNTY OF CHAMPAIGN, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION**

Exhibit XI

IIIINOIS MUNICIPAL RETIREMENT FUND-REGULAR PLAN

SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS FOR THE PAST TWO YEARS

Calendar Year Ended December 31,	2015			2016		
	Primary Government	GIS	Total County	Primary Government	GIS	Total County
Total Pension Liability						
Service Cost	\$ 2,916,003	\$ 23,516	\$ 2,939,519	\$ 2,855,617	\$ 29,719	\$ 2,885,336
Interest on the Total Pension Liability	8,905,513	71,818	8,977,331	9,357,461	97,385	9,454,846
Changes of Benefit Terms			-			-
Differences Between Expected and Actual Experience of the Total Pension Liability	42,797	345	43,142	181,259	1,886	183,145
Changes of Assumptions	157,926	1,274	159,200	(181,055)	18,008	(163,047)
Benefit Payments, including Refunds of Employee Contributions	(5,248,195)	(42,324)	(5,290,519)	(5,763,333)	(59,980)	(5,823,313)
Net Change in Total Pension Liability	6,774,044	54,629	6,828,673	6,449,949	87,018	6,536,967
Total Pension Liability - Beginning	119,906,259	966,986	120,873,245	126,680,303	1,021,615	127,701,918
Total Pension Liability - Ending (A)	\$ 126,680,303	\$ 1,021,615	\$ 127,701,918	\$ 133,130,252	\$ 1,108,633	\$ 134,238,885
Plan Fiduciary Net Position						
Contributions - Employer	\$ 2,514,890	\$ 20,281	\$ 2,535,171	\$ 2,571,016	\$ 26,757	\$ 2,597,773
Contributions – Employees	1,331,726	10,740	1,342,466	1,315,639	13,692	1,329,331
Net Investment Income	600,148	4,840	604,988	8,005,001	83,310	8,088,311
Benefit Payments, including Refunds of Employee Contributions	(5,248,195)	(42,324)	(5,290,519)	(5,763,333)	(59,980)	(5,823,313)
Other (Net Transfer)	(1,739,476)	(14,028)	(1,753,504)	837,858	8,720	846,578
Net Change in Plan Fiduciary Net Position	(2,540,907)	(20,491)	(2,561,398)	6,966,181	72,499	7,038,680
Plan Fiduciary Net Position - Beginning	120,730,413	973,632	121,704,045	118,189,506	953,141	119,142,647
Plan Fiduciary Net Position - Ending (B)	\$ 118,189,506	\$ 953,141	\$ 119,142,647	\$ 125,155,687	\$ 1,025,640	\$ 126,181,327
Net Pension Liability - Ending (A) - (B)	\$ 8,490,797	\$ 68,474	\$ 8,559,271	\$ 7,974,565	\$ 82,993	\$ 8,057,558
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability			93.30%			94.00%
Covered Valuation Payroll			\$ 28,128,403			\$ 29,140,110
Net Pension Liability as a Percentage of Covered Valuation Payroll			30.43%			27.65%

Notes to Schedule:

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

See Independent Auditors' Report

**COUNTY OF CHAMPAIGN, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION**

Exhibit XI

**IIIINOIS MUNICIPAL RETIREMENT FUND-REGULAR PLAN
SCHEDULE OF EMPLOYER CONTRIBUTIONS**

	2015			2016		
	Primary Government	GIS	Total	Primary Government	GIS	Total
Actuarially Determined Contribution	\$ 2,502,933	\$ 20,185	\$ 2,523,118	\$ 2,486,005	\$ 25,872	\$ 2,511,877
Contribution in relation to the Actuarially Determined Contribution	(2,514,890)	(20,281)	(2,535,171)	(2,571,016)	(26,757)	(2,597,773)
Contribution deficiency/(excess)	<u>\$ (11,957)</u>	<u>\$ (96)</u>	<u>\$ (12,053)</u>	<u>\$ (85,011)</u>	<u>\$ (885)</u>	<u>\$ (85,896)</u>
Covered Valuation Payroll			\$ 28,128,403			\$ 29,140,110
Contributions as a percentage of covered valuation payroll			9.01%			8.91%

Notes to Schedule:

Summary of Actuarial Methods and Assumptions used in the calculation of the 2016 Contribution Rate*

Valuation Date:

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 the contributions are made

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method: Aggregate Entry Age Normal
 Amortization Method: Level % of payroll, Closed
 Remaining Amortization Period: 27-year closed period until remaining period reaches 15 years then 15-yr rolling period
 Asset Valuation Method: 5-year smoothed market; 20% corridor
 Wage Growth Rate: 3.50%
 Price Inflation Rate: 2.75%. No explicit price inflation assumption is used in this valuation
 Salary Increases: 3.75% to 14.50%; 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 2014 valuation pursuant to an experience study for the period 2008-2010
 Mortality: For non-disabled retireee, an IMRF specific mortality table was used with fully generational projection sacale MP-2014 (base year 2012). The rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table. For disabled retirees the rates were developed from the RP-2014 Disabled Retirees Mortality Table. For active members, the rates were developed from the RP-2014 Mortalty Table.

Other Information:

There were no benefit changes during the year

**COUNTY OF CHAMPAIGN, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION**

Exhibit XI

**ILLINOIS MUNICIPAL RETIREMENT FUND-SHERIFF'S LAW ENFORCEMENT PERSONNEL (SLEP) PLAN
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS FOR THE PAST TWO YEARS**

Calendar Year Ended December 31,	2015	2016
Total Pension Liability		
Service Cost	\$ 1,348,160	\$ 1,333,114
Interest on the Total Pension Liability	4,834,322	5,071,574
Changes of Benefit Terms		-
Differences Between Expected and Actual Experience of the Total Pension Liability	25,656	601,651
Changes of Assumptions	90,026	(185,333)
Benefit Payments, including Refunds of Employee Contributions	(2,914,756)	(3,150,324)
Net Change in Total Pension Liability	\$ 3,383,408	\$ 3,670,682
Total Pension Liability - Beginning	65,315,485	68,698,893
Total Pension Liability - Ending (A)	\$ 68,698,893	\$ 72,369,575
Plan Fiduciary Net Position		
Contributions - Employer	\$ 1,414,279	\$ 1,549,762
Contributions - Employees	568,728	518,028
Net Investment Income	168,895	6,558,565
Benefit Payments, including Refunds of Employee Contributions	(2,914,756)	(3,150,324)
Other (Net Transfer)	1,445,429	1,807,831
Net Change in Plan Fiduciary Net Position	\$ 682,575	\$ 7,283,862
Plan Fiduciary Net Position - Beginning	54,752,664	55,435,239
Plan Fiduciary Net Position - Ending (B)	\$ 55,435,239	\$ 62,719,101
Net Pension Liability - Ending (A) - (B)	\$ 13,263,654	\$ 9,650,474
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	80.69%	86.67%
Covered Valuation Payroll	\$ 6,821,581	\$ 6,708,478
Net Pension Liability as a Percentage of Covered Valuation Payroll	194.44%	143.85%

Notes to Schedule:

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

See Independent Auditors' Report

**COUNTY OF CHAMPAIGN, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION**

Exhibit XI

ILLINOIS MUNICIPAL RETIREMENT FUND-SHERIFF'S LAW ENFORCEMENT PERSONNEL (SLEP) PLAN

SCHEDULE OF EMPLOYER CONTRIBUTIONS

	2015	2016
Actuarially Determined Contribution	\$ 1,413,432	\$ 1,516,787
Contribution in relation to the Actuarially Determined Contribution	(1,414,279)	(1,549,762)
Contribution deficiency/(excess)	\$ (847)	\$ (32,975)
Covered Valuation Payroll	\$ 6,821,581	\$ 6,708,478
Contributions as a percentage of covered valuation payroll	20.73%	23.10%

Notes to Schedule:

Summary of Actuarial Methods and Assumptions used in the calculation of the 2016 Contribution Rate*

Valuation Date:

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 the contributions are made

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method:	Aggregate Entry Age Normal
Amortization Method:	Level % of payroll, Closed
Remaining Amortization Period:	27-year closed period until remaining period reaches 15 years then 15-yr rolling period
Asset Valuation Method:	5-year smoothed market; 20% corridor
Wage Growth Rate:	3.50%
Price Inflation Rate:	2.75%. No explicit price inflation assumption is used in this valuation
Salary Increases:	3.75% to 14.50%; 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 2014 valuation pursuant to an experience study for the period 2008-2010
Mortality:	For non-disabled retiree, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table. For disabled retirees the rates were developed from the RP-2014 Disabled Retirees Mortality Table. For active members, the rates were developed from the RP-2014 Mortality Table.

Other Information:

There were no benefit changes during the year

See Independent Auditors' Report

**COUNTY OF CHAMPAIGN, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION**

Exhibit XI

ILLINOIS MUNICIPAL RETIREMENT FUND-ELECTED COUNTY OFFICIALS (ECO) PLAN

SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS FOR THE PAST TWO YEARS

Calendar Year Ended December 31,	2015	2016
Total Pension Liability		
Service Cost	\$ 62,142	\$ 58,235
Interest on the Total Pension Liability	301,212	301,682
Changes of Benefit Terms		-
Differences Between Expected and Actual Experience of the Total Pension Liability	(48,193)	362,176
Changes of Assumptions	(7,737)	(147,931)
Benefit Payments, including Refunds of Employee Contributions	(305,993)	(315,463)
Net Change in Total Pension Liability	\$ 1,431	\$ 258,699
Total Pension Liability - Beginning	4,352,426	4,353,857
Total Pension Liability - Ending (A)	\$ 4,353,857	\$ 4,612,556
Plan Fiduciary Net Position		
Contributions - Employer	\$ 240,837	\$ 268,188
Contributions - Employees	13,936	22,407
Net Investment Income	10,424	151,991
Benefit Payments, including Refunds of Employee Contributions	(305,993)	(315,463)
Other (Net Transfer)	197,715	93,813
Net Change in Plan Fiduciary Net Position	\$ 156,919	\$ 220,936
Plan Fiduciary Net Position - Beginning	2,110,363	2,267,282
Plan Fiduciary Net Position - Ending (B)	\$ 2,267,282	\$ 2,488,218
Net Pension Liability - Ending (A) - (B)	\$ 2,086,575	\$ 2,124,338
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	52.08%	53.94%
Covered Valuation Payroll	\$ 181,882	\$ 175,291
Net Pension Liability as a Percentage of Covered Valuation Payroll	1147.21%	1211.89%

Notes to Schedule:

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.

See Independent Auditors' Report

**COUNTY OF CHAMPAIGN, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION**

Exhibit XI

ILLINOIS MUNICIPAL RETIREMENT FUND-ELECTED COUNTY OFFICIALS (ECO) PLAN

SCHEDULE OF EMPLOYER CONTRIBUTIONS

	2015	2016
Actuarially Determined Contribution	\$ 283,538	\$ 242,603
Contribution in relation to the Actuarially Determined Contribution	(240,837)	(268,188)
Contribution deficiency/(excess)	\$ 42,701	\$ (25,585)
Covered Valuation Payroll	\$ 181,882	\$ 175,291
Contributions as a percentage of covered valuation payroll	132.41%	153.00%

Notes to Schedule:

Summary of Actuarial Methods and Assumptions used in the calculation of the 2016 Contribution Rate*

Valuation Date:

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 the contributions are made

Methods and assumptions used to determine contribution rates for 2016:

Actuarial Cost Method:	Aggregate Entry Age Normal
Amortization Method:	Level % of payroll, Closed
Remaining Amortization Period:	27-year closed period until remaining period reaches 15 years then 15-yr rolling period
Asset Valuation Method:	5-year smoothed market; 20% corridor
Wage Growth Rate:	3.50%
Price Inflation Rate:	2.75%. No explicit price inflation assumption is used in this valuation
Salary Increases:	3.75% to 14.50%; 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 2014 valuation pursuant to an experience study for the period 2008-2010
Mortality:	For non-disabled retiree, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table. For disabled retirees the rates were developed from the RP-2014 Disabled Retirees Mortality Table. For active members, the rates were developed from the RP-2014 Mortality Table.

Other Information:

There were no benefit changes during the year

See Independent Auditors' Report

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	
12/31/16	\$ 0	\$ 4,364,263	\$ 4,364,263	0%	N/A	N/A	
12/01/13	\$ 0	\$ 4,525,617	\$ 4,525,617	0%	N/A	N/A	
12/01/11	\$ 0	\$ 4,187,838	\$ 4,187,838	0%	N/A	N/A	

Starting in FY2010, retirees over age 65 are restricted to a community-rated Medicare supplement plan , which results in no implicit rate subsidy.

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, 2016

	----- 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)
REVENUES:									
Property Taxes	\$ 11,083,335	\$ 10,799,075	\$ 10,799,075	\$ 0	\$ 0	\$ 0	\$ 4,383,818	\$ 4,318,771	\$ 4,318,771
Hotel/Motel & Auto Rental Taxes	55,432	60,500	60,500	0	0	0	0	0	0
Intergovernmental Revenue	14,919,669	16,312,309	16,161,397	7,777,966	11,853,186	11,496,186	377,695	432,166	432,166
Fines & Forfeitures	723,137	1,043,000	1,043,000	0	0	0	0	0	0
Licenses & Permits	1,610,809	1,653,782	1,353,782	0	0	0	0	0	0
Charges for Services	4,094,087	4,273,403	4,188,403	999,244	1,289,830	1,289,830	0	0	0
Rents and Royalties	848,080	1,038,790	1,038,790	0	0	0	0	0	0
Investment Earnings	17,456	6,450	6,450	1,211	150	150	3,493	500	500
Miscellaneous	661,021	668,402	169,737	119,677	46,100	46,100	40,162	25,000	25,000
Total Revenues	34,013,026	35,855,711	34,821,134	8,898,098	13,189,266	12,832,266	4,805,168	4,776,437	4,776,437
EXPENDITURES:									
Current: General Government	9,825,419	10,677,476	9,846,914	0	0	0	0	0	0
Justice & Public Safety	23,614,943	24,206,139	23,923,514	0	0	0	0	0	0
Health	0	0	0	0	0	0	4,423,717	4,638,628	4,787,318
Social Services	79,883	109,796	109,796	0	0	0	0	0	0
Development	430,047	438,260	438,260	8,949,413	13,241,620	12,954,389	0	0	0
Debt Service: Principal Retirement	389,688	389,688	364,062	0	0	0	0	0	0
Interest & Fiscal Charges	107,958	136,365	166,365	0	0	0	0	0	0
Mortgage Principal	0	0	0	0	0	0	0	27,563	30,000
Mortgage Interest	0	0	0	0	0	0	0	17,735	50,000
Total Expenditures	34,447,938	35,957,724	34,848,911	8,949,413	13,241,620	12,954,389	4,423,717	4,683,926	4,867,318
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(434,912)	(102,013)	(27,777)	(51,315)	(52,354)	(122,123)	381,451	92,511	(90,881)
OTHER FINANCING SOURCES (USES):									
Transfers In	817,116	1,070,428	1,060,428	390,305	464,000	464,000	0	50,000	50,000
Transfers Out	(1,051,692)	(1,070,713)	(986,733)	(282,799)	(353,269)	(283,500)	(185,391)	(185,392)	(2,000)
Net Other Financing Sources (Uses)	(234,576)	(285)	73,695	107,506	110,731	180,500	(185,391)	(135,392)	48,000
NET CHANGE IN FUND BALANCES	(669,488)	(102,298)	45,918	56,191	58,377	58,377	196,060	(42,881)	(42,881)
FUND BALANCES--Beginning of Year	5,147,495	5,147,495	5,147,495	375,634	375,634	375,634	2,460,246	2,460,246	2,460,246
FUND BALANCES--End of Year	\$ 4,478,007	\$ 5,045,197	\$ 5,193,413	\$ 431,825	\$ 434,011	\$ 434,011	\$ 2,656,306	\$ 2,417,365	\$ 2,417,365

COMBINING STATEMENTS

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

Exhibit A-1
Page 1 of 7

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

	Tort Immunity Fund	County Highway Fund	County Bridge Fund	County Motor Fuel Tax Fund	Illinois Municipal Retirement Fund	County Public Health Fund	Animal Control Fund
ASSETS							
Cash	\$ 0	\$ 1,154,361	\$ 3,241,407	\$ 5,182,133	\$ 1,556,054	\$ 587,744	\$ 209,501
Investments	0	0	0	0	0	0	0
Receivables, Net of Uncollectible:							
Property Taxes	1,594,898	2,449,580	1,228,606	0	2,670,484	1,163,741	0
Intergovernmental	30	0	0	209,651	2,159	4,025	0
Program Loans--Current Portion	0	0	0	0	0	0	0
Accrued Interest	0	0	0	0	0	0	0
Other	0	4,022	13,593	0	0	3,010	3,231
Due From Other Funds	47,065	157,140	35,019	0	197,964	33,165	0
Prepaid Items	0	0	0	0	0	0	0
Program Loans Receivable--Long Term	0	0	0	0	0	0	0
Total Assets	\$ 1,641,993	\$ 3,765,103	\$ 4,518,625	\$ 5,391,784	\$ 4,426,661	\$ 1,791,685	\$ 212,732
LIABILITIES AND FUND BALANCES							
LIABILITIES:							
Accrued Salaries Payable	0	39,082	0	4,899	0	0	12,205
Accounts Payable	8,526	177,724	160,378	2,382	481,194	137,873	7,105
Due To Other Funds	1,524,985	106,935	0	0	0	0	18,133
Funds Held For Others	0	0	0	0	146,514	0	0
Unearned Revenue	0	0	0	0	0	71,450	0
Total Liabilities	1,533,511	323,741	160,378	7,281	627,708	209,323	37,443
DEFERRED INFLOW OF RESOURCES							
Subsequent Years Property Taxes	1,594,898	2,449,580	1,228,606	0	2,670,484	1,163,741	0
Total Deferred Inflow of Resources	1,594,898	2,449,580	1,228,606	0	2,670,484	1,163,741	0
FUND BALANCES (DEFICITS):							
Restricted	0	991,782	3,129,641	5,384,503	1,128,469	418,621	175,289
Committed	0	0	0	0	0	0	0
Assigned	45,383	0	0	0	0	0	0
Unassigned	(1,531,799)	0	0	0	0	0	0
Total Fund Balances (Deficits)	(1,486,416)	991,782	3,129,641	5,384,503	1,128,469	418,621	175,289
Total Liabilities & Fund Balances	\$ 1,641,993	\$ 3,765,103	\$ 4,518,625	\$ 5,391,784	\$ 4,426,661	\$ 1,791,685	\$ 212,732

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

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

	Law Library Fund	MHB/DDB CILA Facilities Fund	Highway Federal Aid Matching Fund	Early Childhood Fund	Public Safety Sales Tax Fund	Geographic Information System Fund	Development Disability Fund
ASSETS							
Cash	\$ 84,549	\$ 142,437	\$ 239,860	\$ 2,693,155	\$ 1,710,650	\$ 259,105	\$ 1,689,086
Investments	0	0	0	0	0	0	0
Receivables, Net of Uncollectible:							
Property Taxes	0	0	99,204	0	0	0	3,814,297
Intergovernmental	0	0	0	654,709	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	2,287	793,903	0	0
Due From Other Funds	0	0	2,836	0	0	62,395	119,331
Prepaid Items	0	0	0	1,371	0	0	0
Program Loans Receivable--Long Term	0	0	0	0	0	0	0
Total Assets	\$ 84,549	\$ 142,437	\$ 341,900	\$ 3,351,522	\$ 2,504,553	\$ 321,500	\$ 5,622,714
LIABILITIES AND FUND BALANCES							
LIABILITIES:							
Accrued Salaries Payable	0	0	0	140,159	0	0	0
Accounts Payable	8,143	0	0	82,780	6,347	0	0
Due To Other Funds	404	0	0	193,631	318,857	0	31,487
Funds Held For Others	0	0	0	0	0	66,531	0
Unearned Revenue	0	0	0	0	0	0	0
Total Liabilities	8,547	0	0	416,570	325,204	66,531	31,487
DEFERRED INFLOW OF RESOURCES							
Subsequent Years Property Taxes	0	0	99,204	0	0	0	3,814,297
Total Deferred Inflow of Resources	0	0	99,204	0	0	0	3,814,297
FUND BALANCES (DEFICITS):							
Restricted	76,002	142,437	242,696	2,934,952	2,179,349	254,969	1,776,930
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)	76,002	142,437	242,696	2,934,952	2,179,349	254,969	1,776,930
Total Liabilities & Fund Balances	\$ 84,549	\$ 142,437	\$ 341,900	\$ 3,351,522	\$ 2,504,553	\$ 321,500	\$ 5,622,714

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

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

	Workforce Development Fund	Social Security Fund	Regional Plan Comm USDA Revolv Loan Fund	Regional Plan Comm Econ Dev Loan Fund	Working Cash Fund	County Clerk Surcharge Fund	Sheriff Drug Forfeitures Fund
ASSETS							
Cash	\$ 0	\$ 639,818	\$ 119,282	\$ 3,687,617	\$ 773	\$ 716	\$ 95,705
Investments	0	0	0	0	378,842	0	0
Receivables, Net of Uncollectible:							
Property Taxes	0	1,647,147	0	0	0	0	0
Intergovernmental	172,465	1,933	0	0	0	0	0
Program Loans--Current Portion	0	0	73,798	218,323	0	0	0
Accrued Interest	0	0	1,737	7,192	0	0	0
Other	0	0	0	0	0	0	37
Due From Other Funds	0	151,216	0	0	0	0	0
Prepaid Items	793	2,678	0	0	0	0	0
Program Loans Receivable--Long Term	0	0	764,940	2,118,902	0	0	0
Total Assets	\$ 173,258	\$ 2,442,792	\$ 959,757	\$ 6,032,034	\$ 379,615	\$ 716	\$ 95,742
LIABILITIES AND FUND BALANCES							
LIABILITIES:							
Accrued Salaries Payable	17,274	0	0	0	0	0	0
Accounts Payable	115,635	106,107	0	0	0	716	778
Due To Other Funds	231,228	0	143	14,518	59	0	138
Funds Held For Others	0	2,678	0	0	0	0	0
Unearned Revenue	0	0	0	0	0	0	0
Total Liabilities	364,137	108,785	143	14,518	59	716	916
DEFERRED INFLOW OF RESOURCES							
Subsequent Years Property Taxes	0	1,647,147	0	0	0	0	0
Total Deferred Inflow of Resources	0	1,647,147	0	0	0	0	0
FUND BALANCES (DEFICITS):							
Restricted	0	686,860	959,614	6,017,516	379,556	0	94,826
Committed	0	0	0	0	0	0	0
Assigned	0	0	0	0	0	0	0
Unassigned	(190,879)	0	0	0	0	0	0
Total Fund Balances (Deficits)	(190,879)	686,860	959,614	6,017,516	379,556	0	94,826
Total Liabilities & Fund Balances	\$ 173,258	\$ 2,442,792	\$ 959,757	\$ 6,032,034	\$ 379,615	\$ 716	\$ 95,742

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

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

	Court's Automation Fund	Recorder's Automation Fund	Child Support Services Fund	Probation Services Fund	Tax Sale Automation Fund	State's Attorney Drug Forfeitures Fund	Property Tax Interest Fee Fund
ASSETS							
Cash	\$ 35,915	\$ 555,467	\$ 287,088	\$ 1,406,213	\$ 45,428	\$ 5,355	\$ 67,108
Investments	0	0	0	0	0	0	100,489
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	120	0	0	0
Due From Other Funds	64,356	44,377	0	0	0	34,232	0
Prepaid Items	0	693	0	0	0	0	0
Program Loans Receivable--Long Term	0	0	0	0	0	0	0
Total Assets	\$ 100,271	\$ 600,537	\$ 287,088	\$ 1,406,333	\$ 45,428	\$ 39,587	\$ 167,597
LIABILITIES AND FUND BALANCES							
LIABILITIES:							
Accrued Salaries Payable	3,650	2,683	0	0	2,067	0	0
Accounts Payable	578	11,181	0	24,637	78	1,524	0
Due To Other Funds	1,223	3,309	21,694	14,389	25	9,000	67,108
Funds Held For Others	0	0	0	0	0	0	0
Unearned Revenue	0	0	0	0	0	0	0
Total Liabilities	5,451	17,173	21,694	39,026	2,170	10,524	67,108
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	94,820	583,364	265,394	1,367,307	43,258	29,063	100,489
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)	94,820	583,364	265,394	1,367,307	43,258	29,063	100,489
Total Liabilities & Fund Balances	\$ 100,271	\$ 600,537	\$ 287,088	\$ 1,406,333	\$ 45,428	\$ 39,587	\$ 167,597

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

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

	Election Assistance/ Accessibility Grant Fund	County Historical Fund	Circuit Clerk Operations & Administration Fund	Circuit Clerk Electronic Citations Fund	State's Atty Records Automation Fund	Access Initiative Grant Fund	Jail Commissary Fund
ASSETS							
Cash	\$ 5,204	\$ 8,541	\$ 180,733	\$ 74,505	\$ 10,151	\$ 0	\$ 380,340
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	0	0	0	8,204
Due From Other Funds	0	0	0	0	0	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	\$ 5,204	\$ 8,541	\$ 180,733	\$ 74,505	\$ 10,151	\$ -	\$ 388,544
LIABILITIES AND FUND BALANCES							
LIABILITIES:							
Accrued Salaries Payable	0	0	2,077	0	0	0	0
Accounts Payable	0	0	10,624	0	0	0	3,278
Due To Other Funds	0	0	28,574	0	0	0	0
Funds Held For Others	0	0	0	0	0	0	0
Unearned Revenue	0	0	0	0	0	0	0
Total Liabilities	0	0	41,275	0	0	0	3,278
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	5,204	8,541	139,458	74,505	10,151	0	385,266
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)	5,204	8,541	139,458	74,505	10,151	0	385,266
Total Liabilities & Fund Balances	\$ 5,204	\$ 8,541	\$ 180,733	\$ 74,505	\$ 10,151	\$ -	\$ 388,544

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
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-----Special Revenue Funds-----\

	County Jail Medical Costs Fund	County Clerk's Automation Fund	Court Document Storage Fund	Victim Advocacy Grant Fund	Solid Waste Management Fund	Child Advocacy Center Fund	Specialty Courts Fund
ASSETS							
Cash	\$ 23,791	\$ 120,131	\$ 237,840	\$ 0	\$ 49,013	\$ 47,470	\$ 74,191
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	10,789	0	3,663	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	0	0	0	10
Due From Other Funds	0	8,586	0	21,250	0	0	58,677
Prepaid Items	0	0	0	0	0	0	0
Program Loans Receivable--Long Term	0	0	0	0	0	0	0
Total Assets	\$ 23,791	\$ 128,717	\$ 237,840	\$ 32,039	\$ 49,013	\$ 51,133	\$ 132,878
LIABILITIES AND FUND BALANCES							
LIABILITIES:							
Accrued Salaries Payable	0	0	2,594	2,150	0	4,744	1,654
Accounts Payable	0	542	19,371	0	159	3,896	1,395
Due To Other Funds	20,533	0	18,777	34,232	0	3,406	565
Funds Held For Others	0	0	0	0	0	0	0
Unearned Revenue	0	0	0	0	900	0	0
Total Liabilities	20,533	542	40,742	36,382	1,059	12,046	3,614
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	3,258	128,175	197,098	0	0	39,087	129,264
Committed	0	0	0	0	47,954	0	0
Assigned	0	0	0	0	0	0	0
Unassigned	0	0	0	(4,343)	0	0	0
Total Fund Balances (Deficits)	3,258	128,175	197,098	(4,343)	47,954	39,087	129,264
Total Liabilities & Fund Balances	\$ 23,791	\$ 128,717	\$ 237,840	\$ 32,039	\$ 49,013	\$ 51,133	\$ 132,878

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

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	/-----Debt Service Funds-----\		/----Capital Projects Funds-----\		
	2003 Nursing Home Bond Debt Service Fund	2007 Highway Facility Bond Debt Service Fund	Capital Asset Replacement Fund	Court Complex Construction Fund	Total Non-Major Governmental Funds
<u>ASSETS</u>					
Cash	\$ 384,881	\$ 867	\$ 284,797	\$ 377,312	\$ 27,956,294
Investments	0	0	0	0	479,331
Receivables, Net of Uncollectible:					
Property Taxes	1,433,084	0	0	0	16,101,041
Intergovernmental	0	0	0	0	1,059,424
Program Loans--Current Portion	0	0	0	0	292,121
Accrued Interest	0	0	0	0	8,929
Other	0	0	0	0	828,417
Due From Other Funds	43,310	0	916,168	0	1,997,087
Prepaid Items	0	0	0	0	5,535
Program Loans Receivable--Long Term	0	0	0	0	2,883,842
Total Assets	\$ 1,861,275	\$ 867	\$ 1,200,965	\$ 377,312	\$ 51,612,021
<u>LIABILITIES AND FUND BALANCES</u>					
<u>LIABILITIES:</u>					
Accrued Salaries Payable	0	0	0	0	235,238
Accounts Payable	0	0	39,835	66,690	1,479,476
Due To Other Funds	0	0	0	0	2,663,353
Funds Held For Others	0	0	0	0	215,723
Unearned Revenue	0	0	0	0	72,350
Total Liabilities	0	0	39,835	66,690	4,666,140
<u>DEFERRED INFLOW OF RESOURCES</u>					
Subsequent Years Property Taxes	1,433,084	0	0	0	16,101,041
Total Deferred Inflow of Resources	1,433,084	0	0	0	16,101,041
<u>FUND BALANCES (DEFICITS):</u>					
Restricted	428,191	867	0	0	31,006,772
Committed	0	0	0	0	47,954
Assigned	0	0	1,161,130	310,622	1,517,135
Unassigned	0	0	0	0	(1,727,021)
Total Fund Balances (Deficits)	428,191	867	1,161,130	310,622	30,844,840
Total Liabilities & Fund Balances	\$ 1,861,275	\$ 867	\$ 1,200,965	\$ 377,312	\$ 51,612,021

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, 2016

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

	Tort Immunity Fund	County Highway Fund	County Bridge Fund	County Motor Fuel Tax Fund	Illinois Municipal Retirement Fund	County Public Health Fund	Animal Control Fund
REVENUES:							
Property Tax	\$ 1,495,861	\$ 2,299,910	\$ 1,153,079	\$ 0	\$ 2,885,794	\$ 1,093,837	\$ 0
Public Safety Sales Tax	0	0	0	0	0	0	0
Intergovernmental Revenue	0	113,741	90	2,688,452	124,000	248,233	259,197
Fines & Forfeitures	0	0	0	0	0	2,000	9,518
Licenses & Permits	0	0	0	0	0	136,130	286,741
Charges for Services	0	410,626	0	0	0	0	39,335
Rents & Royalties	0	0	0	0	0	0	0
Interest on Program Loans	0	0	0	0	0	0	0
Investment Earnings	0	4,014	11,317	15,300	1,582	707	235
Miscellaneous	0	14,544	13,893	107	0	2,491	1,235
Total Revenues	1,495,861	2,842,835	1,178,379	2,703,859	3,011,376	1,483,398	596,261
EXPENDITURES:							
Current: General Government	157,340	0	0	0	574,897	0	0
Justice & Public Safety	1,275,275	0	0	0	2,581,092	0	533,557
Health	0	0	0	0	0	1,388,641	0
Education	0	0	0	0	0	0	0
Development	4,158	0	0	0	45,072	0	0
Highways & Bridges	0	3,028,343	808,190	1,135,353	22,268	0	0
Debt Service: Principal Retirement	0	0	0	0	0	0	0
Interest & Fiscal Charges	0	0	0	0	0	0	0
Mortgage Principal	0	0	0	0	0	0	0
Mortgage Interest	0	0	0	0	0	0	0
Total Expenditures	1,436,773	3,028,343	808,190	1,135,353	3,223,329	1,388,641	533,557
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	59,088	(185,508)	370,189	1,568,506	(211,953)	94,757	62,704
OTHER FINANCING SOURCES (USES):							
Sale of Refunding Bonds	0	0	0	0	0	0	0
Capital Lease Financing	0	0	0	0	0	0	0
Transfers In	0	80,954	0	0	0	0	0
Transfers Out	0	(107,217)	0	0	0	0	0
Net Other Financing Sources (Uses)	0	(26,263)	0	0	0	0	0
CHANGES IN FUND BALANCE	59,088	(211,771)	370,189	1,568,506	(211,953)	94,757	62,704
FUND BALANCE--Beginning of Year	(1,545,504)	1,203,553	2,759,452	3,815,997	1,340,422	323,864	112,585
FUND BALANCE--End of Year	\$ (1,486,416)	\$ 991,782	\$ 3,129,641	\$ 5,384,503	\$ 1,128,469	\$ 418,621	\$ 175,289

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, 2016

----- Special Revenue Funds -----							
	Law Library Fund	MHB/DDB CILA Facilities Fund	Highway Federal Aid Matching Fund	Early Childhood Fund	Public Safety Sales Tax Fund	Geographic Information System Fund	Development Disability Fund
REVENUES:							
Property Tax	\$ 0	\$ 0	\$ 93,491	\$ 0	\$ 0	\$ 0	\$ 3,603,100
Public Safety Sales Tax	0	0	0	0	4,678,090	0	0
Intergovernmental Revenue	0	0	0	6,789,522	0	0	0
Fines & Forfeitures	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0
Charges for Services	94,292	0	0	105,599	0	355,301	0
Rents & Royalties	0	17,550	0	0	0	0	0
Interest on Program Loans	0	0	0	0	0	0	0
Investment Earnings	101	127	672	4,392	4,423	317	2,318
Miscellaneous	0	2,003	0	20,194	0	0	0
Total Revenues	94,393	19,680	94,163	6,919,707	4,682,513	355,618	3,605,418
EXPENDITURES:							
Current: General Government	0	0	0	0	0	283,155	0
Justice & Public Safety	77,926	0	0	0	492,859	0	0
Health	0	20,260	0	0	0	0	3,585,794
Education	0	0	0	6,992,471	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	5,289,776	0	0
Interest & Fiscal Charges	0	0	0	0	2,001,979	0	0
Mortgage Principal	0	53,747	0	0	0	0	0
Mortgage Interest	0	27,954	0	0	0	0	0
Total Expenditures	77,926	101,961	0	6,992,471	7,784,614	283,155	3,585,794
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	16,467	(82,281)	94,163	(72,764)	(3,102,101)	72,463	19,624
OTHER FINANCING SOURCES (USES):							
Sale of Refunding Bonds	0	0	0	0	3,775,000	0	0
Capital Lease Financing	0	0	0	0	0	0	0
Transfers In	0	224,718	0	0	0	0	10,673
Transfers Out	0	0	0	0	(610,027)	0	(50,000)
Net Other Financing Sources (Uses)	0	224,718	0	0	3,164,973	0	(39,327)
CHANGES IN FUND BALANCE	16,467	142,437	94,163	(72,764)	62,872	72,463	(19,703)
FUND BALANCE--Beginning of Year	59,535	0	148,533	3,007,716	2,116,477	182,506	1,796,633
FUND BALANCE--End of Year	\$ 76,002	\$ 142,437	\$ 242,696	\$ 2,934,952	\$ 2,179,349	\$ 254,969	\$ 1,776,930

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, 2016

	----- Special Revenue Funds -----						
	Workforce Development Fund	Social Security Fund	Regional Plan Comm USDA Revolv Loan Fund	Regional Plan Comm Econ Dev Loan Fund	Working Cash Fund	County Clerk Surcharge Fund	Sheriff Drug Forfeitures Fund
REVENUES:							
Property Tax	\$ 0	\$ 1,614,288	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Public Safety Sales Tax	0	0	0	0	0	0	0
Intergovernmental Revenue	2,340,581	0	393,750	0	0	0	0
Fines & Forfeitures	0	0	0	0	0	0	9,844
Licenses & Permits	0	0	0	0	0	0	0
Charges for Services	0	0	0	0	0	11,036	0
Rents & Royalties	0	0	0	0	0	0	0
Interest on Program Loans	0	0	20,242	80,480	0	0	0
Investment Earnings	0	645	23	5,968	1,901	0	155
Miscellaneous	0	0	0	0	0	0	10,150
Total Revenues	2,340,581	1,614,933	414,015	86,448	1,901	11,036	20,149
EXPENDITURES:							
Current: General Government	0	285,851	0	0	0	11,036	0
Justice & Public Safety	0	1,298,147	0	0	0	0	25,510
Health	0	0	0	0	0	0	0
Education	0	0	0	0	0	0	0
Development	2,392,129	22,668	31,838	(59,740)	0	0	0
Highways & Bridges	0	11,200	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
Mortgage Principal	0	0	0	0	0	0	0
Mortgage Interest	0	0	0	0	0	0	0
Total Expenditures	2,392,129	1,617,866	31,838	(59,740)	0	11,036	25,510
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(51,548)	(2,933)	382,177	146,188	1,901	0	(5,361)
OTHER FINANCING SOURCES (USES):							
Sale of Refunding Bonds	0	0	0	0	0	0	0
Capital Lease Financing	0	0	0	0	0	0	0
Transfers In	0	0	0	0	0	0	0
Transfers Out	0	0	(1,694)	(91,741)	(59)	0	0
Net Other Financing Sources (Uses)	0	0	(1,694)	(91,741)	(59)	0	0
CHANGES IN FUND BALANCE	(51,548)	(2,933)	380,483	54,447	1,842	0	(5,361)
FUND BALANCE--Beginning of Year	(139,331)	689,793	579,131	5,963,069	377,714	0	100,187
FUND BALANCE--End of Year	<u>\$ (190,879)</u>	<u>\$ 686,860</u>	<u>\$ 959,614</u>	<u>\$ 6,017,516</u>	<u>\$ 379,556</u>	<u>\$ -</u>	<u>\$ 94,826</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, 2016

	----- Special Revenue Funds -----						
	Court's Automation Fund	Recorder's Automation Fund	Child Support Services Fund	Probation Services Fund	Tax Sale Automation Fund	State's Attorney Drug Forfeitures Fund	Property Tax Interest Fee Fund
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	0	0	0	0
Fines & Forfeitures	0	0	0	0	0	31,962	0
Licenses & Permits	0	0	0	0	0	0	0
Charges for Services	237,860	208,470	21,128	440,919	25,494	0	66,720
Rents & Royalties	0	0	0	0	0	0	0
Interest on Program Loans	0	0	0	0	0	0	0
Investment Earnings	16	830	442	2,088	69	51	609
Miscellaneous	0	0	0	7,791	0	0	0
Total Revenues	237,876	209,300	21,570	450,798	25,563	32,013	67,329
EXPENDITURES:							
Current: General Government	0	244,921	0	0	31,882	0	0
Justice & Public Safety	289,006	0	38,520	270,284	0	19,571	0
Health	0	0	0	0	0	0	0
Education	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
Mortgage Principal	0	0	0	0	0	0	0
Mortgage Interest	0	0	0	0	0	0	0
Total Expenditures	289,006	244,921	38,520	270,284	31,882	19,571	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(51,130)	(35,621)	(16,950)	180,514	(6,319)	12,442	67,329
OTHER FINANCING SOURCES (USES):							
Sale of Refunding Bonds	0	0	0	0	0	0	0
Capital Lease Financing	0	0	0	0	0	0	0
Transfers In	64,356	0	0	0	0	0	0
Transfers Out	0	0	(21,683)	(159,700)	0	(9,000)	(67,108)
Net Other Financing Sources (Uses)	64,356	0	(21,683)	(159,700)	0	(9,000)	(67,108)
CHANGES IN FUND BALANCE	13,226	(35,621)	(38,633)	20,814	(6,319)	3,442	221
FUND BALANCE--Beginning of Year	81,594	618,985	304,027	1,346,493	49,577	25,621	100,268
FUND BALANCE--End of Year	<u>\$ 94,820</u>	<u>\$ 583,364</u>	<u>\$ 265,394</u>	<u>\$ 1,367,307</u>	<u>\$ 43,258</u>	<u>\$ 29,063</u>	<u>\$ 100,489</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, 2016

----- Special Revenue Funds -----							
	Election Assistance/ Accessibility Grant Fund	County Historical Fund	Circuit Clerk Operations & Administration Fund	Circuit Clerk Electronic Citations Fund	State's Atty Records Automation Fund	Access Initiative Grant Fund	Jail Commissary Fund
REVENUES:							
Property Tax	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Public Safety Sales Tax	0	0	0	0	0	0	0
Intergovernmental Revenue	4,344	0	0	0	0	327,198	0
Fines & Forfeitures	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0
Charges for Services	0	0	203,276	17,302	5,984	0	0
Rents & Royalties	0	0	0	0	0	0	0
Interest on Program Loans	0	0	0	0	0	0	0
Investment Earnings	7	12	322	162	11	186	465
Miscellaneous	0	0	0	0	0	0	55,448
Total Revenues	4,351	12	203,598	17,464	5,995	327,384	55,913
EXPENDITURES:							
Current: General Government	0	0	0	0	0	0	0
Justice & Public Safety	0	0	281,389	45,000	758	0	29,156
Health	0	0	0	0	0	327,384	0
Education	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
Mortgage Principal	0	0	0	0	0	0	0
Mortgage Interest	0	0	0	0	0	0	0
Total Expenditures	0	0	281,389	45,000	758	327,384	29,156
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	4,351	12	(77,791)	(27,536)	5,237	0	26,757
OTHER FINANCING SOURCES (USES):							
Sale of Refunding Bonds	0	0	0	0	0	0	0
Capital Lease Financing	0	0	0	0	0	0	0
Transfers In	0	0	0	0	0	0	0
Transfers Out	(4,344)	0	(27,877)	0	0	0	0
Net Other Financing Sources (Uses)	(4,344)	0	(27,877)	0	0	0	0
CHANGES IN FUND BALANCE	7	12	(105,668)	(27,536)	5,237	0	26,757
FUND BALANCE--Beginning of Year	5,197	8,529	245,126	102,041	4,914	0	358,509
FUND BALANCE--End of Year	<u>\$ 5,204</u>	<u>\$ 8,541</u>	<u>\$ 139,458</u>	<u>\$ 74,505</u>	<u>\$ 10,151</u>	<u>\$ -</u>	<u>\$ 385,266</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, 2016

----- Special Revenue Funds -----							
	County Jail Medical Costs Fund	County Clerk's Automation Fund	Court Document Storage Fund	Victim Advocacy Grant Fund	Solid Waste Management Fund	Child Advocacy Center Fund	Specialty Courts Fund
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	45,314	37,432	193,745	0
Fines & Forfeitures	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	1,550	0	0
Charges for Services	20,888	18,156	234,867	0	0	0	14,238
Rents & Royalties	0	0	0	0	0	0	0
Interest on Program Loans	0	0	0	0	0	0	0
Investment Earnings	21	166	360	0	87	50	142
Miscellaneous	0	7,594	0	0	1,170	20,168	386
Total Revenues	20,909	25,916	235,227	45,314	40,239	213,963	14,766
EXPENDITURES:							
Current: General Government	0	19,884	0	0	59,369	0	0
Justice & Public Safety	0	0	241,052	56,102	0	215,511	66,732
Health	0	0	0	0	0	0	0
Education	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
Mortgage Principal	0	0	0	0	0	0	0
Mortgage Interest	0	0	0	0	0	0	0
Total Expenditures	0	19,884	241,052	56,102	59,369	215,511	66,732
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	20,909	6,032	(5,825)	(10,788)	(19,130)	(1,548)	(51,966)
OTHER FINANCING SOURCES (USES):							
Sale of Refunding Bonds	0	0	0	0	0	0	0
Capital Lease Financing	0	0	0	0	0	0	0
Transfers In	0	8,586	0	21,250	0	25,000	58,676
Transfers Out	(20,533)	0	(17,877)	0	0	0	0
Net Other Financing Sources (Uses)	(20,533)	8,586	(17,877)	21,250	0	25,000	58,676
CHANGES IN FUND BALANCE	376	14,618	(23,702)	10,462	(19,130)	23,452	6,710
FUND BALANCE--Beginning of Year	2,882	113,557	220,800	(14,805)	67,084	15,635	122,554
FUND BALANCE--End of Year	<u>\$ 3,258</u>	<u>\$ 128,175</u>	<u>\$ 197,098</u>	<u>\$ (4,343)</u>	<u>\$ 47,954</u>	<u>\$ 39,087</u>	<u>\$ 129,264</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, 2016

	/----- Debt Service Funds -----\ 2003 Nursing Home Bond Debt Service Fund		/-----Capital Projects Funds -----\ 2007 Highway Facility Bond Debt Service Fund		Capital Asset Replacement Fund	Court Complex Construction Fund	Total Non-Major Governmental Funds
REVENUES:							
Property Tax	\$ 1,436,222	\$ 0	\$ 0	\$ 0	\$ 0	\$ 15,675,582	
Public Safety Sales Tax	0	0	0	0	0	4,678,090	
Intergovernmental Revenue	0	0	0	0	0	13,565,599	
Fines & Forfeitures	0	0	0	0	0	53,324	
Licenses & Permits	0	0	0	0	0	424,421	
Charges for Services	0	0	0	0	0	2,531,491	
Rents & Royalties	0	0	0	0	0	17,550	
Interest on Program Loans	0	0	0	0	0	100,722	
Investment Earnings	1,434	109	1,182	1,280		64,298	
Miscellaneous	0	0	4,200	0		161,374	
Total Revenues	1,437,656	109	5,382	1,280		37,272,451	
EXPENDITURES:							
Current: General Government	0	0	698,773	0		2,367,108	
Justice & Public Safety	0	0	238,189	113,459		8,189,095	
Health	0	0	0	0		5,322,079	
Education	0	0	0	0		6,992,471	
Development	0	0	1,965	0		2,438,090	
Highways & Bridges	0	0	0	0		5,005,354	
Debt Service: Principal Retirement	1,085,000	195,000	5,908	0		6,575,684	
Interest & Fiscal Charges	351,488	8,288	222	0		2,361,977	
Mortgage Principal	0	0	0	0		53,747	
Mortgage Interest	0	0	0	0		27,954	
Total Expenditures	1,436,488	203,288	945,057	113,459		39,333,559	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,168	(203,179)	(939,675)	(112,179)		(2,061,108)	
OTHER FINANCING SOURCES (USES):							
Sale of Refunding Bonds	0	0	0	0		3,775,000	
Capital Lease Financing	0	0	141,728	0		141,728	
Transfers In	0	203,288	944,137	0		1,641,638	
Transfers Out	0	0	0	0		(1,188,860)	
Net Other Financing Sources (Uses)	0	203,288	1,085,865	0		4,369,506	
CHANGES IN FUND BALANCE	1,168	109	146,190	(112,179)		2,308,398	
FUND BALANCE--Beginning of Year	427,023	758	1,014,940	422,801		28,536,442	
FUND BALANCE--End of Year	\$ 428,191	\$ 867	\$ 1,161,130	\$ 310,622		\$ 30,844,840	

COUNTY OF CHAMPAIGN, ILLINOIS
ALL INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
DECEMBER 31, 2016

	Self-Funded Insurance Fund	Employee Health Insurance Fund	Total Internal Service Funds
<u>ASSETS</u>			
CURRENT ASSETS:			
Cash	\$ 2,056,389	\$ 718,165	\$ 2,774,554
Receivables, Net of Uncollectible Amounts:			
Intergovernmental	198	49	247
Other	0	1,136	1,136
Due From Other Funds	1,929,966	6,047	1,936,013
Prepaid Expenses	740,876	0	740,876
	4,727,429	725,397	5,452,826
Total Assets			
<u>LIABILITIES</u>			
CURRENT LIABILITIES:			
Accounts Payable	30,813	95,703	126,516
Due to Other Funds	19,085	29,654	48,739
Unearned Revenue	0	85,084	85,084
Estimated Claims Payable	1,172,928	0	1,172,928
NONCURRENT LIABILITIES:			
Estimated Claims Payable	2,472,425	0	2,472,425
	3,695,251	210,441	3,905,692
Total Liabilities			
<u>NET POSITION</u>			
Unrestricted	1,032,178	514,956	1,547,134
Total Net Position	\$ 1,032,178	\$ 514,956	\$ 1,547,134

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, 2016

	Self-Funded Insurance Fund	Employee Health Insurance Fund	Total Internal Service Funds
	<u> </u>	<u> </u>	<u> </u>
OPERATING REVENUES:			
Charges for Services	\$ 1,947,066	\$ 5,991,926	\$ 7,938,992
Miscellaneous	73,186	300	73,486
	<u> </u>	<u> </u>	<u> </u>
Total Operating Revenues	2,020,252	5,992,226	8,012,478
OPERATING EXPENSES:			
Salaries	18,700	29,636	48,336
Fringe Benefits	896,061	5,390,524	6,286,585
Commodities	0	136	136
Services	820,429	13,540	833,969
	<u> </u>	<u> </u>	<u> </u>
Total Operating Expenses	1,735,190	5,433,836	7,169,026
OPERATING INCOME (LOSS)	<u>285,062</u>	<u>558,390</u>	<u>843,452</u>
NON-OPERATING REVENUES (EXPENSES):			
Investment Earnings	5,029	704	5,733
	<u> </u>	<u> </u>	<u> </u>
Net Non-Operating Revenues (Expenses)	5,029	704	5,733
INCOME (LOSS) BEFORE TRANSFERS	290,091	559,094	849,185
Transfers Out	0	0	0
	<u> </u>	<u> </u>	<u> </u>
CHANGE IN NET POSITION	290,091	559,094	849,185
NET POSITION--Beginning of Year	<u>742,087</u>	<u>(44,138)</u>	<u>697,949</u>
NET POSITION--End of Year	<u>\$ 1,032,178</u>	<u>\$ 514,956</u>	<u>\$ 1,547,134</u>

COUNTY OF CHAMPAIGN, ILLINOIS
ALL INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016

	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	\$ 1,941,817	\$ 5,985,263	\$ 7,927,080
Cash Receipts for Claims Reimbursements	73,936	0	73,936
Cash Payments to Employees for Services	(18,700)	(29,636)	(48,336)
Cash Payments to Suppliers for Goods and Services	(812,049)	(5,308,929)	(6,120,978)
Cash Payments for Claims	(839,384)	0	(839,384)
Net Cash Provided (Used) By Operating Activities	<u>345,620</u>	<u>646,698</u>	<u>992,318</u>
CASH FLOWS FROM INVESTMENT ACTIVITIES:			
Interest Received on Investments and Bank Deposits	<u>5,029</u>	<u>704</u>	<u>5,733</u>
Net Cash Provided (Used) By Investment Activities	<u>5,029</u>	<u>704</u>	<u>5,733</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	350,649	647,402	998,051
Cash and Cash Equivalents at Beginning of Year	<u>1,705,740</u>	<u>70,763</u>	<u>1,776,503</u>
Cash and Cash Equivalents at End of Year	<u>\$ 2,056,389</u>	<u>\$ 718,165</u>	<u>\$ 2,774,554</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:			
Operating Income (Loss)	\$ 285,062	\$ 558,390	\$ 843,452
Adjust For Non-Cash Revenue/Expense:			
Increase (Decrease) in Estimated Claims Payable	65,030	0	65,030
Adjust For Non-Revenue/Expense Cash Flows:			
Decrease (Increase) in Receivables	736	(916)	(180)
Decrease (Increase) in Due From Other Funds	(5,235)	(6,047)	(11,282)
Increase (Decrease) in Prepaid Items	(38,317)	0	(38,317)
Increase (Decrease) in Payables	19,297	65,896	85,193
Increase (Decrease) in Due To Other Funds	19,047	29,622	48,669
Increase (Decrease) in Unearned Revenue	0	0	0
Increase (Decrease) in Unremitted Payroll Withholdings	0	(247)	(247)
Net Cash Provided (Used) By Operating Activities	<u>\$ 345,620</u>	<u>\$ 646,698</u>	<u>\$ 992,318</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, 2016

	Township Motor Fuel Tax Fund	Township Bridge Fund	Total Private Purpose Trust Funds
<u>ASSETS</u>			
Cash	\$ 920,506	\$ 171,441	\$ 1,091,947
Receivables:			
Intergovernmental	185,632	0	185,632
Total Assets	<u>1,106,138</u>	<u>171,441</u>	<u>1,277,579</u>
<u>LIABILITIES</u>			
Accounts Payable	<u>0</u>	<u>3,961</u>	<u>3,961</u>
Total Liabilities	<u>0</u>	<u>3,961</u>	<u>3,961</u>
<u>NET POSITION</u>			
Held in Trust for Other Governments	<u>\$ 1,106,138</u>	<u>\$ 167,480</u>	<u>\$ 1,273,618</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, 2016

	<u>Township Motor Fuel Tax Fund</u>	<u>Township Bridge Fund</u>	<u>Total Private Purpose Trust Funds</u>
ADDITIONS:			
Intergovernmental Revenue	\$ 2,116,828	\$ 250,514	\$ 2,367,342
Investment Earnings	3,712	1,294	5,006
	<u>2,120,540</u>	<u>251,808</u>	<u>2,372,348</u>
Total Additions			
DEDUCTIONS:			
Township Road & Bridge Maintenance:			
Services	2,067,850	0	2,067,850
Capital Outlay	0	624,766	624,766
	<u>2,067,850</u>	<u>624,766</u>	<u>2,692,616</u>
Total Deductions			
CHANGE IN NET POSITION	52,690	(372,958)	(320,268)
NET POSITION--Beginning Of Year	<u>1,053,448</u>	<u>540,438</u>	<u>1,593,886</u>
NET POSITION--End Of Year	<u>\$ 1,106,138</u>	<u>\$ 167,480</u>	<u>\$ 1,273,618</u>

COUNTY OF CHAMPAIGN, ILLINOIS
 ALL AGENCY FUNDS
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 DECEMBER 31, 2016

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	Garnishments Fund	Estate Fund	Property Condemnations Fund	Sheriff Foreclosure Fund	County Collector Fund
<u>ASSETS</u>					
Cash	\$ 3,483	\$ 39,185	\$ 135,875	\$ 344,603	\$ 883,010
Investments	0	0	0	0	0
Receivables:					
Intergovernmental	0	0	0	0	75,783
Total Assets	3,483	39,185	135,875	344,603	958,793
<u>LIABILITIES</u>					
Funds Held For Others	3,483	39,185	135,875	344,603	958,793
Total Liabilities	3,483	39,185	135,875	344,603	958,793
<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, 2016

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	Circuit Clerk Fund	County Clerk Fund	Court Services Fund	Total Agency Funds
<u>ASSETS</u>				
Cash	\$ 39,032	\$ 448,063	\$ 6,761	\$ 1,900,012
Investments	1,002,374	255,346	0	1,257,720
Receivables:				
Intergovernmental	0	0	0	75,783
Total Assets	1,041,406	703,409	6,761	3,233,515
<u>LIABILITIES</u>				
Funds Held For Others	1,041,406	703,409	6,761	3,233,515
Total Liabilities	1,041,406	703,409	6,761	3,233,515
<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, 2016

	<u>Balance 12/31/15</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 12/31/16</u>
<u>GARNISHMENTS FUND</u>				
ASSETS:				
Cash	\$ 0	\$ 239,165	\$ 235,682	\$ 3,483
Total Assets	<u>\$ 0</u>	<u>\$ 239,165</u>	<u>\$ 235,682</u>	<u>\$ 3,483</u>
LIABILITIES:				
Funds Held For Others	0	239,165	235,682	3,483
Total Liabilities	<u>\$ 0</u>	<u>\$ 239,165</u>	<u>\$ 235,682</u>	<u>\$ 3,483</u>
<u>ESTATE FUND</u>				
ASSETS:				
Cash	\$ 30,761	\$ 8,424	\$ 0	\$ 39,185
Total Assets	<u>\$ 30,761</u>	<u>\$ 8,424</u>	<u>\$ 0</u>	<u>\$ 39,185</u>
LIABILITIES:				
Funds Held For Others	30,761	8,424	0	39,185
Total Liabilities	<u>\$ 30,761</u>	<u>\$ 8,424</u>	<u>\$ 0</u>	<u>\$ 39,185</u>
<u>PROPERTY CONDEMNATIONS FUND</u>				
ASSETS:				
Cash	\$ 60,470	\$ 75,405	\$ 0	\$ 135,875
Total Assets	<u>\$ 60,470</u>	<u>\$ 75,405</u>	<u>\$ 0</u>	<u>\$ 135,875</u>
LIABILITIES:				
Funds Held For Others	60,470	75,405	0	135,875
Total Liabilities	<u>\$ 60,470</u>	<u>\$ 75,405</u>	<u>\$ 0</u>	<u>\$ 135,875</u>

COUNTY OF CHAMPAIGN, ILLINOIS
ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016

	<u>Balance</u> <u>12/31/15</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>12/31/16</u>
<u>SHERIFF FORECLOSURE FUND</u>				
ASSETS:				
Cash	\$ 268,040	\$ 1,435,988	\$ 1,359,425	\$ 344,603
Total Assets	<u>\$ 268,040</u>	<u>\$ 1,435,988</u>	<u>\$ 1,359,425</u>	<u>\$ 344,603</u>
LIABILITIES:				
Funds Held For Others	268,040	1,435,988	1,359,425	344,603
Total Liabilities	<u>\$ 268,040</u>	<u>\$ 1,435,988</u>	<u>\$ 1,359,425</u>	<u>\$ 344,603</u>
<u>COUNTY COLLECTOR FUND</u>				
ASSETS:				
Cash	\$ 981,935	\$355,200,708	\$355,299,633	\$ 883,010
Intergovernmental Receivable	7,404	367,772	299,393	75,783
Total Assets	<u>\$ 989,339</u>	<u>\$355,568,480</u>	<u>\$355,599,026</u>	<u>\$ 958,793</u>
LIABILITIES:				
Funds Held For Others	989,339	331,755,530	331,786,076	958,793
Total Liabilities	<u>\$ 989,339</u>	<u>\$331,755,530</u>	<u>\$331,786,076</u>	<u>\$ 958,793</u>
<u>CIRCUIT CLERK FUND</u>				
ASSETS:				
Cash	\$ 598,923	\$ 0	\$ 559,891	\$ 39,032
Investments	1,020,276	0	17,902	1,002,374
Total Assets	<u>\$ 1,619,199</u>	<u>\$ 0</u>	<u>\$ 577,793</u>	<u>\$ 1,041,406</u>
LIABILITIES:				
Funds Held For Others	1,619,199	0	577,793	1,041,406
Total Liabilities	<u>\$ 1,619,199</u>	<u>\$ 0</u>	<u>\$ 577,793</u>	<u>\$ 1,041,406</u>

COUNTY OF CHAMPAIGN, ILLINOIS
ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016

	<u>Balance</u> <u>12/31/15</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>12/31/16</u>
<u>COUNTY CLERK FUND</u>				
ASSETS:				
Cash	\$ 504,425	\$ 3,799,364	\$ 3,855,726	\$ 448,063
Investments	255,001	345	0	255,346
Total Assets	<u>\$ 759,426</u>	<u>\$ 3,799,709</u>	<u>\$ 3,855,726</u>	<u>\$ 703,409</u>
LIABILITIES:				
Funds Held For Others	<u>759,426</u>	<u>3,376,853</u>	<u>3,432,870</u>	<u>703,409</u>
Total Liabilities	<u>\$ 759,426</u>	<u>\$ 3,376,853</u>	<u>\$ 3,432,870</u>	<u>\$ 703,409</u>
<u>COURT SERVICES FUND</u>				
ASSETS:				
Cash	\$ 17,551	\$ 2,914	\$ 13,704	\$ 6,761
Total Assets	<u>\$ 17,551</u>	<u>\$ 2,914</u>	<u>\$ 13,704</u>	<u>\$ 6,761</u>
LIABILITIES:				
Funds Held For Others	<u>17,551</u>	<u>2,914</u>	<u>13,704</u>	<u>6,761</u>
Total Liabilities	<u>\$ 17,551</u>	<u>\$ 2,914</u>	<u>\$ 13,704</u>	<u>\$ 6,761</u>
<u>TOTAL ALL AGENCY FUNDS</u>				
ASSETS:				
Cash	\$ 2,462,105	\$360,761,968	\$ 361,324,061	\$ 1,900,012
Investments	1,275,277	345	17,902	1,257,720
Intergovernmental Receivable	7,404	367,772	299,393	75,783
Total Assets	<u>\$ 3,744,786</u>	<u>\$361,130,085</u>	<u>\$ 361,641,356</u>	<u>\$ 3,233,515</u>
LIABILITIES:				
Funds Held For Others	<u>3,744,786</u>	<u>336,894,279</u>	<u>337,405,550</u>	<u>3,233,515</u>
Total Liabilities	<u>\$ 3,744,786</u>	<u>\$336,894,279</u>	<u>\$ 337,405,550</u>	<u>\$ 3,233,515</u>

INDIVIDUAL FUND
STATEMENTS AND SCHEDULES

COUNTY OF CHAMPAIGN, ILLINOIS
GENERAL CORPORATE FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2016 and 2015

<u>ASSETS</u>	<u>2016</u>	<u>2015</u>
Cash	\$ 4,566,741	\$ 4,988,497
Receivables, Net of Uncollectible Amounts:		
Property Taxes	11,268,871	10,118,869
Intergovernmental	1,898,263	2,764,095
Other	218,311	292,169
Due From Other Funds	1,220,340	495,874
Prepaid Items	20,316	5,503
Resident Trust Accounts	<u>10,133</u>	<u>7,337</u>
 Total Assets	 <u>\$ 19,202,975</u>	 <u>\$ 18,672,344</u>
 <u>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	816,897	732,117
Accounts Payable	466,578	583,828
Due To Other Funds	1,679,829	1,648,814
Due to Other Governments	120,729	120,729
Funds Held For Others	27,289	21,450
Unearned Revenue	<u>0</u>	<u>218,476</u>
 Total Liabilities	 <u>3,111,322</u>	 <u>3,325,414</u>
 DEFERRED INFLOW OF RESOURCES:		
Subsequent Year's Property Taxes	<u>11,268,871</u>	<u>10,118,869</u>
 Total Deferred Inflow of Resources	 <u>11,268,871</u>	 <u>10,118,869</u>
 FUND BALANCE:		
Non-spendable For Prepaid Items	20,316	5,503
Restricted For Debt Service	233,210	227,265
Assigned	307,427	307,427
Unassigned	<u>4,261,829</u>	<u>4,687,866</u>
 Total Fund Balance	 <u>4,822,782</u>	 <u>5,228,061</u>
 Total Liabilities, Deferred Inflows and Fund Balance	 <u>\$ 19,202,975</u>	 <u>\$ 18,672,344</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, 2016

	2016				2015
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$ 10,775,908	\$ 11,083,335	\$ 10,799,075	\$ 10,799,075	\$ 10,566,380
Hotel / Motel Tax	23,268	23,268	28,500	28,500	29,753
County Auto Rental Tax	32,164	32,164	32,000	32,000	32,690
Intergovernmental Revenue	14,919,669	14,919,669	16,312,309	16,161,397	16,366,185
Fines & Forfeitures	723,137	723,137	1,043,000	1,043,000	953,946
Licenses & Permits	1,610,809	1,610,809	1,653,782	1,353,782	1,548,926
Charges for Services	4,131,868	4,094,087	4,273,403	4,188,403	4,226,739
Rents and Royalties	1,066,556	848,080	1,038,790	1,038,790	1,051,147
Investment Earnings	17,456	17,456	6,450	6,450	6,252
Miscellaneous	661,021	661,021	668,402	169,737	262,114
Total Revenues	33,961,856	34,013,026	35,855,711	34,821,134	35,044,132
EXPENDITURES:					
Current:					
Salaries	21,868,720	21,920,637	22,235,766	21,923,560	21,507,766
Fringe Benefits	2,833,021	2,845,321	3,082,119	3,080,733	2,814,589
Commodities	2,087,928	2,103,242	2,269,851	1,966,850	2,074,035
Services	6,739,277	6,815,557	7,448,644	7,289,841	6,714,760
Capital Outlay	265,535	265,535	395,291	57,500	362,508
Debt Service:					
Principal Retirement	389,688	389,688	389,688	364,062	372,500
Interest & Fiscal Charges	107,958	107,958	136,365	166,365	179,255
Total Expenditures	34,292,127	34,447,938	35,957,724	34,848,911	34,025,413
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(330,271)	(434,912)	(102,013)	(27,777)	1,018,719
OTHER FINANCING SOURCES (USES):					
Sale of Refunding Bonds	0	0	0	0	2,535,000
Payment to Refunded Bond Escrow Agent	0	0	0	0	(2,504,895)
Transfers In	976,684	817,116	1,070,428	1,060,428	1,053,769
Transfers Out	(1,051,692)	(1,051,692)	(1,070,713)	(986,733)	(998,168)
Net Other Financing Sources (Uses)	(75,008)	(234,576)	(285)	73,695	85,706
NET CHANGE IN FUND BALANCE	(405,279)	(669,488)	(102,298)	45,918	1,104,425
FUND BALANCE--Beginning of Year	5,228,061	5,147,495	5,147,495	5,147,495	4,123,636
FUND BALANCE--End of Year	\$ 4,822,782	\$ 4,478,007	\$ 5,045,197	\$ 5,193,413	\$ 5,228,061
Revenues/Sources Conversion to GAAP Basis		210,932			
Expenditures/Uses Conversion to GAAP Basis		53,277			
Beginning Fund Balance Conversion to GAAP Basis		80,566			
GAAP Basis Fund Balance		\$ 4,822,782			

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, 2016 and 2015

<u>ASSETS</u>	<u>2016</u>	<u>2015</u>
Cash	\$ 552,432	\$ 820,542
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	745,721	340,137
Other	30,278	11,366
Due From Other Funds	228,057	227,214
Prepaid Items	127	2,135
Advances to Other Funds	<u>0</u>	<u>12,500</u>
 Total Assets	 <u><u>\$ 1,556,615</u></u>	 <u><u>\$ 1,413,894</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	104,994	92,330
Accounts Payable	538,866	386,030
Due To Other Funds	167,701	133,802
Unearned Revenues	<u>30,545</u>	<u>99,989</u>
 Total Liabilities	 <u>842,106</u>	 <u>712,151</u>
 FUND BALANCE (DEFICIT):		
Restricted For Development	<u>714,509</u>	<u>701,743</u>
 Total Fund Balance (Deficit)	 <u>714,509</u>	 <u>701,743</u>
 Total Liabilities and Fund Balance	 <u><u>\$ 1,556,615</u></u>	 <u><u>\$ 1,413,894</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, 2016

	2016				2015
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$ 7,777,966	\$ 7,777,966	\$ 11,853,186	\$ 11,496,186	\$ 7,188,029
Charges for Services	999,244	999,244	1,289,830	1,289,830	1,081,919
Investment Earnings	1,211	1,211	150	150	655
Miscellaneous	119,677	119,677	46,100	46,100	68,514
Total Revenues	8,898,098	8,898,098	13,189,266	12,832,266	8,339,117
EXPENDITURES:					
Development:					
Salaries	2,992,186	2,992,186	4,270,270	4,155,828	3,026,222
Fringe Benefits	725,393	725,393	978,075	977,575	756,857
Commodities	189,421	189,421	383,914	255,500	128,598
Services	5,001,477	4,972,123	7,516,461	7,521,986	4,591,178
Capital Outlay	70,290	70,290	92,900	43,500	0
Total Expenditures	8,978,767	8,949,413	13,241,620	12,954,389	8,502,855
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(80,669)	(51,315)	(52,354)	(122,123)	(163,738)
OTHER FINANCING SOURCES (USES):					
Transfers In	376,234	390,305	464,000	464,000	391,117
Transfers Out	(282,799)	(282,799)	(353,269)	(283,500)	(251,931)
Net Other Financing Sources (Uses)	93,435	107,506	110,731	180,500	139,186
NET CHANGE IN FUND BALANCE	12,766	56,191	58,377	58,377	(24,552)
FUND BALANCE (DEFICIT)--Beginning of Year	701,743	375,634	375,634	375,634	726,295
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 714,509</u>	<u>\$ 431,825</u>	<u>\$ 434,011</u>	<u>\$ 434,011</u>	<u>\$ 701,743</u>
Revenues/Sources Conversion to GAAP Basis		(14,071)			
Expenditures/Uses Conversion to GAAP Basis		(29,354)			
Beginning Fund Balance Conversion to GAAP Basis		<u>326,109</u>			
GAAP Basis Fund Balance (Deficit)		<u>\$ 714,509</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
 MENTAL HEALTH FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2016 and 2015

<u>ASSETS</u>	<u>2016</u>	<u>2015</u>
Cash	\$ 2,555,516	\$ 2,487,089
Receivables, Net of Uncollectible Amounts:		
Property Taxes	4,569,528	4,285,533
Other	14,586	87
Due From Other Funds	<u>159,891</u>	<u>128,404</u>
Total Assets	<u>\$ 7,299,521</u>	<u>\$ 6,901,113</u>
 <u>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	27,435	13,537
Accounts Payable	11,950	3,956
Due To Other Funds	<u>34,302</u>	<u>9,437</u>
Total Liabilities	<u>73,687</u>	<u>26,930</u>
DEFERRED INFLOW OF RESOURCES:		
Subsequent Year's Property Taxes	<u>4,569,528</u>	<u>4,285,533</u>
Total Deferred Inflow of Resources	<u>4,569,528</u>	<u>4,285,533</u>
FUND BALANCE (DEFICIT):		
Restricted For Health and Education	<u>2,656,306</u>	<u>2,588,650</u>
Total Fund Balance (Deficit)	<u>2,656,306</u>	<u>2,588,650</u>
Total Liabilities, Deferrd Inflows and Fund Balance	<u>\$ 7,299,521</u>	<u>\$ 6,901,113</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, 2016

	2016				2015
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$ 4,255,414	\$ 4,383,818	\$ 4,318,771	\$ 4,318,771	\$ 4,299,568
Intergovernmental Revenue	377,695	377,695	432,166	432,166	330,637
Rents & Royalties	0	0	0	0	3,600
Investment Earnings	3,493	3,493	500	500	1,385
Miscellaneous	40,162	40,162	25,000	25,000	113,517
Total Revenues	4,676,764	4,805,168	4,776,437	4,776,437	4,748,707
EXPENDITURES:					
Health:					
Salaries	457,283	457,283	465,292	463,792	396,172
Fringe Benefits	120,265	120,265	137,172	138,672	106,718
Commodities	7,998	7,998	23,500	41,131	15,453
Services	3,838,171	3,838,171	4,012,664	4,143,723	3,765,858
Capital Outlay	0	0	0	0	498,342
Debt Service:					
Mortgage Principal	0	0	27,563	30,000	0
Mortgage Interest	0	0	17,735	50,000	0
Total Expenditures	4,423,717	4,423,717	4,683,926	4,867,318	4,782,543
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	253,047	381,451	92,511	(90,881)	(33,836)
OTHER FINANCING SOURCES (USES):					
Proceeds - Debenture Loan	0	0	0	0	551,250
Transfers In	0	0	50,000	50,000	100,000
Transfers Out	(185,391)	(185,391)	(185,392)	(2,000)	0
Net Other Financing Sources (Uses)	(185,391)	(185,391)	(135,392)	48,000	651,250
NET CHANGE IN FUND BALANCE	67,656	196,060	(42,881)	(42,881)	617,414
FUND BALANCE (DEFICIT)--Beginning of Year	2,588,650	2,460,246	2,460,246	2,460,246	1,971,236
FUND BALANCE (DEFICIT)--End of Year	\$ 2,656,306	\$ 2,656,306	\$ 2,417,365	\$ 2,417,365	\$ 2,588,650
Revenues/Sources Conversion to GAAP Basis		(128,404)			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		128,404			
GAAP Basis Fund Balance (Deficit)		\$ 2,656,306			

COUNTY OF CHAMPAIGN, ILLINOIS
TORT IMMUNITY FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2016 and 2015

<u>ASSETS</u>	<u>2016</u>	<u>2015</u>
Cash	\$ 0	\$ 0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,594,898	1,494,869
Intergovernmental	30	37
Due From Other Funds	<u>47,065</u>	<u>46,879</u>
Total Assets	<u>\$ 1,641,993</u>	<u>\$ 1,541,785</u>
 <u>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	8,526	8,113
Due To Other Funds	<u>1,524,985</u>	<u>1,584,307</u>
Total Liabilities	<u>1,533,511</u>	<u>1,592,420</u>
DEFERRED INFLOW OF RESOURCES:		
Subsequent Year's Property Taxes	<u>1,594,898</u>	<u>1,494,869</u>
Total Deferred Inflow of Resources	<u>1,594,898</u>	<u>1,494,869</u>
FUND BALANCE (DEFICIT):		
Assigned	45,383	45,383
Unassigned	<u>(1,531,799)</u>	<u>(1,590,887)</u>
Total Fund Balance (Deficit)	<u>(1,486,416)</u>	<u>(1,545,504)</u>
Total Liabilities, Deferred inflows and Fund Balance	<u>\$ 1,641,993</u>	<u>\$ 1,541,785</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, 2016

	2016				2015
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$1,495,861	\$1,541,244	\$1,504,649	\$1,504,649	\$1,502,512
Total Revenues	<u>1,495,861</u>	<u>1,541,244</u>	<u>1,504,649</u>	<u>1,504,649</u>	<u>1,502,512</u>
EXPENDITURES:					
General Government:					
Fringe Benefits	90,670	92,025	96,557	105,118	96,100
Services	66,670	66,670	66,670	62,277	85,206
Justice & Public Safety:					
Fringe Benefits	653,965	653,965	707,488	747,013	672,804
Services	621,310	621,310	621,311	580,366	471,393
Development:					
Fringe Benefits	4,158	4,158	4,498	4,750	4,544
Services	0	0	0	0	51
Total Expenditures	<u>1,436,773</u>	<u>1,438,128</u>	<u>1,496,524</u>	<u>1,499,524</u>	<u>1,330,098</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>59,088</u>	<u>103,116</u>	<u>8,125</u>	<u>5,125</u>	<u>172,414</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	<u>0</u>	<u>2,131</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Other Financing Sources (Uses)	<u>0</u>	<u>2,131</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET CHANGE IN FUND BALANCE	59,088	105,247	8,125	5,125	172,414
FUND BALANCE (DEFICIT)--Beginning of Year	<u>(1,545,504)</u>	<u>(1,592,271)</u>	<u>(1,592,271)</u>	<u>(1,592,271)</u>	<u>(1,717,918)</u>
FUND BALANCE (DEFICIT)--End of Year	<u><u>\$ (1,486,416)</u></u>	<u><u>\$ (1,487,024)</u></u>	<u><u>\$ (1,584,146)</u></u>	<u><u>\$ (1,587,146)</u></u>	<u><u>\$ (1,545,504)</u></u>
Revenues/Sources Conversion to GAAP Basis		(45,383)			
Expenditures/Uses Conversion to GAAP Basis		(776)			
Beginning Fund Balance Conversion to GAAP Basis		<u>46,767</u>			
GAAP Basis Fund Balance (Deficit)		<u><u>\$ (1,486,416)</u></u>			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY HIGHWAY FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2016 and 2015

<u>ASSETS</u>	<u>2016</u>	<u>2015</u>
Cash	\$ 1,154,361	\$ 1,227,368
Receivables, Net of Uncollectible Amounts:		
Property Taxes	2,449,580	2,296,464
Intergovernmental	0	2,000
Other	4,022	7,018
Due From Other Funds	<u>157,140</u>	<u>155,842</u>
Total Assets	<u><u>\$ 3,765,103</u></u>	<u><u>\$ 3,688,692</u></u>
 <u>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	39,082	37,856
Accounts Payable	177,724	38,672
Due To Other Funds	<u>106,935</u>	<u>112,147</u>
Total Liabilities	<u>323,741</u>	<u>188,675</u>
DEFERRED INFLOW OF RESOURCES:		
Subsequent Year's Property Taxes	<u>2,449,580</u>	<u>2,296,464</u>
Total Deferred Inflow of Resources	<u>2,449,580</u>	<u>2,296,464</u>
FUND BALANCE (DEFICIT):		
Restricted For Highways and Bridges	<u>991,782</u>	<u>1,203,553</u>
Total Fund Balance (Deficit)	<u>991,782</u>	<u>1,203,553</u>
Total Liabilities, Deferred Inflows and Fund Balance	<u><u>\$ 3,765,103</u></u>	<u><u>\$ 3,688,692</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, 2016

	2016				2015
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$ 2,299,910	\$ 2,369,730	\$ 2,311,489	\$ 2,311,489	\$ 2,310,381
Intergovernmental Revenue	113,741	113,741	320,000	320,000	12,260
Charges for Services	410,626	409,446	425,000	425,000	487,125
Investment Earnings	4,014	4,014	1,000	1,000	3,351
Miscellaneous	14,544	14,544	10,000	10,000	38,058
Total Revenues	2,842,835	2,911,475	3,067,489	3,067,489	2,851,175
EXPENDITURES:					
Highways & Bridges:					
Salaries	1,124,537	1,124,537	1,214,679	1,214,679	1,163,840
Fringe Benefits	389,709	389,709	431,637	461,637	398,304
Commodities	138,617	138,617	152,148	205,000	157,151
Services	590,086	590,086	650,786	506,014	452,386
Capital Outlay	785,394	785,394	963,020	655,020	225,934
Total Expenditures	3,028,343	3,028,343	3,412,270	3,042,350	2,397,615
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(185,508)	(116,868)	(344,781)	25,139	453,560
OTHER FINANCING SOURCES (USES):					
Transfers In	80,954	80,954	82,000	82,000	79,755
Transfers Out	(107,217)	(107,217)	(107,219)	(107,139)	(106,486)
Net Other Financing Sources (Uses)	(26,263)	(26,263)	(25,219)	(25,139)	(26,731)
NET CHANGE IN FUND BALANCE	(211,771)	(143,131)	(370,000)	0	426,829
FUND BALANCE (DEFICIT)--Beginning of Year	1,203,553	1,133,733	1,133,733	1,133,733	776,724
FUND BALANCE (DEFICIT)--End of Year	\$ 991,782	\$ 990,602	\$ 763,733	\$ 1,133,733	\$ 1,203,553
Revenues/Sources Conversion to GAAP Basis		(68,640)			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		69,820			
GAAP Basis Fund Balance (Deficit)		\$ 991,782			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY BRIDGE FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Cash	\$ 3,241,407	\$ 2,803,801
Receivables. Net of Uncollectible Amounts:		
Property Taxes	1,228,606	1,151,843
Other	13,593	0
Due From Other Funds	35,019	35,019
Total Assets	\$ 4,518,625	\$ 3,990,663
 <u>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	160,378	79,368
Total Liabilities	160,378	79,368
DEFERRED INFLOW OF RESOURCES:		
Subsequent Year's Property Taxes	1,228,606	1,151,843
Total Deferred Inflow of Resources	1,228,606	1,151,843
FUND BALANCE (DEFICIT):		
Restricted For Highways and Bridges	3,129,641	2,759,452
Total Fund Balance (Deficit)	3,129,641	2,759,452
Total Liabilities, Deferred Inflows and Fund Balance	\$ 4,518,625	\$ 3,990,663

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, 2016

	2016				2015
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$ 1,153,079	\$ 1,188,098	\$ 1,159,379	\$ 1,159,379	\$ 1,159,886
Intergovernmental Revenue	90	90	0	0	0
Charges for Services	0	0	0	0	1,000
Investment Earnings	11,317	11,317	4,000	4,000	8,645
Miscellaneous	13,893	13,893	500	500	18,880
Total Revenues	<u>1,178,379</u>	<u>1,213,398</u>	<u>1,163,879</u>	<u>1,163,879</u>	<u>1,188,411</u>
EXPENDITURES:					
Highways & Bridges:					
Services	387,828	387,828	405,000	251,000	172,572
Capital Outlay	420,362	434,262	1,078,213	1,232,213	414,336
Total Expenditures	<u>808,190</u>	<u>822,090</u>	<u>1,483,213</u>	<u>1,483,213</u>	<u>586,908</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>370,189</u>	<u>391,308</u>	<u>(319,334)</u>	<u>(319,334)</u>	<u>601,503</u>
OTHER FINANCING SOURCES (USES):					
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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	370,189	391,308	(319,334)	(319,334)	601,503
FUND BALANCE (DEFICIT)--Beginning of Year	<u>2,759,452</u>	<u>2,738,333</u>	<u>2,738,333</u>	<u>2,738,333</u>	<u>2,157,949</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 3,129,641</u>	<u>\$ 3,129,641</u>	<u>\$ 2,418,999</u>	<u>\$ 2,418,999</u>	<u>\$ 2,759,452</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>21,119</u>			
GAAP Basis Fund Balance (Deficit)		<u>\$ 3,129,641</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY MOTOR FUEL TAX FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Cash	\$ 5,182,133	\$ 3,654,014
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	209,651	192,382
Total Assets	\$ 5,391,784	\$ 3,846,396
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	4,899	4,899
Accounts Payable	2,382	25,500
Total Liabilities	7,281	30,399
FUND BALANCE (DEFICIT):		
Restricted For Highways and Bridges	5,384,503	3,815,997
Total Fund Balance (Deficit)	5,384,503	3,815,997
Total Liabilities and Fund Balance	\$ 5,391,784	\$ 3,846,396

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, 2016

	2016				2015
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$ 2,688,452	\$ 2,688,452	\$ 2,880,762	\$ 2,880,762	\$ 2,454,354
Charges for Services	0	0	2,000	2,000	2,766
Investment Earnings	15,300	15,300	3,000	3,000	13,714
Miscellaneous	107	107	5,000	5,000	16,242
Total Revenues	<u>2,703,859</u>	<u>2,703,859</u>	<u>2,890,762</u>	<u>2,890,762</u>	<u>2,487,076</u>
EXPENDITURES:					
Highways & Bridges:					
Salaries	152,475	152,475	152,475	152,475	147,513
Services	910,010	910,010	1,315,000	1,315,000	1,046,327
Capital Outlay	72,868	72,868	2,625,000	2,625,000	1,018,915
Total Expenditures	<u>1,135,353</u>	<u>1,135,353</u>	<u>4,092,475</u>	<u>4,092,475</u>	<u>2,212,755</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>1,568,506</u>	<u>1,568,506</u>	<u>(1,201,713)</u>	<u>(1,201,713)</u>	<u>274,321</u>
OTHER FINANCING SOURCES (USES):					
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	1,568,506	1,568,506	(1,201,713)	(1,201,713)	274,321
FUND BALANCE (DEFICIT)--Beginning of Year	<u>3,815,997</u>	<u>3,815,997</u>	<u>3,815,997</u>	<u>3,815,997</u>	<u>3,541,676</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 5,384,503</u>	<u>\$ 5,384,503</u>	<u>\$ 2,614,284</u>	<u>\$ 2,614,284</u>	<u>\$ 3,815,997</u>

COUNTY OF CHAMPAIGN, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2016 and 2015

<u>ASSETS</u>	<u>2016</u>	<u>2015</u>
Cash	\$ 1,556,054	\$ 1,160,299
Receivables, Net of Uncollectible Amounts:		
Property Taxes	2,670,484	2,883,101
Intergovernmental	2,159	1,083
Due From Other Funds	<u>197,964</u>	<u>179,097</u>
Total Assets	<u>\$ 4,426,661</u>	<u>\$ 4,223,580</u>
 <u>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	481,194	0
Due To Other Funds	0	57
Funds Held For Others	<u>146,514</u>	<u>0</u>
Total Liabilities	<u>627,708</u>	<u>57</u>
DEFERRED INFLOW OF RESOURCES:		
Subsequent Year's Property Taxes	<u>2,670,484</u>	<u>2,883,101</u>
Total Deferred Inflow of Resources	<u>2,670,484</u>	<u>2,883,101</u>
FUND BALANCE (DEFICIT):		
Restricted For Insurance and Fringe Benefits	<u>1,128,469</u>	<u>1,340,422</u>
Total Fund Balance (Deficit)	<u>1,128,469</u>	<u>1,340,422</u>
Total Liabilities, Deferred Inflows and Fund Balance	<u>\$ 4,426,661</u>	<u>\$ 4,223,580</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, 2016

Exhibit C-7b

	2016				2015
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$ 2,885,794	\$ 2,973,396	\$ 2,901,964	\$ 2,901,964	\$ 3,084,144
Intergovernmental Revenue	124,000	124,000	124,000	124,000	124,000
Investment Earnings	1,582	1,582	0	0	678
Total Revenues	3,011,376	3,098,978	3,025,964	3,025,964	3,208,822
EXPENDITURES:					
General Government:					
Fringe Benefits	574,897	584,838	585,257	573,645	488,774
Justice & Public Safety:					
Fringe Benefits	2,581,092	2,647,794	2,649,691	2,597,114	2,181,552
Health:					
Fringe Benefits	0	38,019	38,046	37,291	0
Education:					
Fringe Benefits	0	323,023	323,254	316,840	0
Social Services:					
Fringe Benefits	0	548,057	590,252	670,252	0
Development:					
Fringe Benefits	45,072	321,114	321,345	314,968	37,455
Highways & Bridges:					
Fringe Benefits	22,268	114,065	114,146	111,881	18,559
Total Expenditures	3,223,329	4,576,910	4,621,991	4,621,991	2,726,340
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(211,953)	(1,477,932)	(1,596,027)	(1,596,027)	482,482
OTHER FINANCING SOURCES (USES):					
Transfers In	0	1,337,763	1,596,027	1,596,027	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	1,337,763	1,596,027	1,596,027	0
NET CHANGE IN FUND BALANCE	(211,953)	(140,169)	0	0	482,482
FUND BALANCE (DEFICIT)--Beginning of Year	1,340,422	1,244,875	1,244,875	1,244,875	857,940
FUND BALANCE (DEFICIT)--End of Year	\$ 1,128,469	\$ 1,104,706	\$ 1,244,875	\$ 1,244,875	\$ 1,340,422
Revenues/Sources Conversion to GAAP Basis		(87,602)			
Expenditures/Uses Conversion to GAAP Basis		15,818			
Beginning Fund Balance Conversion to GAAP Basis		95,547			
GAAP Basis Fund Balance (Deficit)		\$ 1,128,469			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY PUBLIC HEALTH FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2016 and 2015

<u>ASSETS</u>	<u>2016</u>	<u>2015</u>
Cash	\$ 587,744	\$ 473,106
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,163,741	1,090,460
Intergovernmental	4,025	29,056
Other	3,010	7,230
Due From Other Funds	<u>33,165</u>	<u>33,165</u>
Total Assets	<u>\$ 1,791,685</u>	<u>\$ 1,633,017</u>
 <u>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	137,873	148,293
Unearned Revenues	<u>71,450</u>	<u>70,400</u>
Total Liabilities	<u>209,323</u>	<u>218,693</u>
DEFERRED INFLOW OF RESOURCES:		
Subsequent Year's Property Taxes	<u>1,163,741</u>	<u>1,090,460</u>
Total Deferred Inflow of Resources	<u>1,163,741</u>	<u>1,090,460</u>
Restricted For Health and Education	<u>418,621</u>	<u>323,864</u>
Total Fund Balance (Deficit)	<u>418,621</u>	<u>323,864</u>
Total Liabilities, Deferrred Inflows and Fund Balance	<u>\$ 1,791,685</u>	<u>\$ 1,633,017</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, 2016

	2016				2015
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$ 1,093,837	\$ 1,127,002	\$ 1,098,294	\$ 1,098,294	\$ 1,100,073
Intergovernmental Revenue	248,233	248,233	245,446	245,446	223,558
Fines & Forfeitures	2,000	2,000	0	0	1,400
Licenses & Permits	136,130	136,130	130,405	130,405	140,142
Charges for Services	0	0	0	0	0
Investment Earnings	707	707	250	250	299
Miscellaneous	2,491	2,491	6,775	6,775	3,046
Total Revenues	<u>1,483,398</u>	<u>1,516,563</u>	<u>1,481,170</u>	<u>1,481,170</u>	<u>1,468,518</u>
EXPENDITURES:					
Health:					
Services	<u>1,388,641</u>	<u>1,388,641</u>	<u>1,460,538</u>	<u>1,460,538</u>	<u>1,400,789</u>
Total Expenditures	<u>1,388,641</u>	<u>1,388,641</u>	<u>1,460,538</u>	<u>1,460,538</u>	<u>1,400,789</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>94,757</u>	<u>127,922</u>	<u>20,632</u>	<u>20,632</u>	<u>67,729</u>
OTHER FINANCING SOURCES (USES):					
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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	94,757	127,922	20,632	20,632	67,729
FUND BALANCE (DEFICIT)--Beginning of Year	<u>323,864</u>	<u>290,699</u>	<u>290,699</u>	<u>290,699</u>	<u>256,135</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 418,621</u>	<u>\$ 418,621</u>	<u>\$ 311,331</u>	<u>\$ 311,331</u>	<u>\$ 323,864</u>
Revenues/Sources Conversion to GAAP Basis		(33,165)			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		<u>33,165</u>			
GAAP Basis Fund Balance (Deficit)		<u>\$ 418,621</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
ANIMAL CONTROL FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2016 and 2015

<u>ASSETS</u>	<u>2016</u>	<u>2015</u>
Cash	\$ 209,501	\$ 143,024
Receivables, Net of Uncollectible Amounts:		
Other	<u>3,231</u>	<u>779</u>
Total Assets	<u>\$ 212,732</u>	<u>\$ 143,803</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	12,205	9,677
Accounts Payable	7,105	7,109
Due To Other Funds	<u>18,133</u>	<u>14,432</u>
Total Liabilities	<u>37,443</u>	<u>31,218</u>
FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>175,289</u>	<u>112,585</u>
Total Fund Balance (Deficit)	<u>175,289</u>	<u>112,585</u>
Total Liabilities and Fund Balance	<u>\$ 212,732</u>	<u>\$ 143,803</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, 2016

	2016				2015
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$ 259,197	\$ 259,197	\$ 262,728	\$ 262,728	\$ 246,001
Fines & Forfeitures	9,518	9,518	7,000	7,000	9,500
Licenses & Permits	286,741	286,741	260,000	260,000	286,598
Charges for Services	39,335	39,335	40,000	40,000	44,379
Investment Earnings	235	235	0	0	72
Miscellaneous	1,235	1,235	500	500	10,545
Total Revenues	<u>596,261</u>	<u>596,261</u>	<u>570,228</u>	<u>570,228</u>	<u>597,095</u>
EXPENDITURES:					
Justice & Public Safety:					
Salaries	299,934	299,934	306,745	307,472	296,508
Fringe Benefits	105,137	105,137	119,100	118,373	110,777
Commodities	48,211	48,211	51,963	52,800	56,051
Services	71,275	71,275	80,637	88,800	66,819
Capital Outlay	9,000	9,000	9,000	0	0
Total Expenditures	<u>533,557</u>	<u>533,557</u>	<u>567,445</u>	<u>567,445</u>	<u>530,155</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>62,704</u>	<u>62,704</u>	<u>2,783</u>	<u>2,783</u>	<u>66,940</u>
OTHER FINANCING SOURCES (USES):					
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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	62,704	62,704	2,783	2,783	66,940
FUND BALANCE (DEFICIT)--Beginning of Year	<u>112,585</u>	<u>112,585</u>	<u>112,585</u>	<u>112,585</u>	<u>45,645</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 175,289</u>	<u>\$ 175,289</u>	<u>\$ 115,368</u>	<u>\$ 115,368</u>	<u>\$ 112,585</u>

COUNTY OF CHAMPAIGN, ILLINOIS
LAW LIBRARY FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2016 and 2015

<u>ASSETS</u>	<u>2016</u>	<u>2015</u>
Cash	<u>\$ 84,549</u>	<u>\$ 68,877</u>
Total Assets	<u><u>\$ 84,549</u></u>	<u><u>\$ 68,877</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	674
Accounts Payable	8,143	8,145
Due To Other Funds	<u>404</u>	<u>523</u>
Total Liabilities	<u>8,547</u>	<u>9,342</u>
FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>76,002</u>	<u>59,535</u>
Total Fund Balance (Deficit)	<u>76,002</u>	<u>59,535</u>
Total Liabilities and Fund Balance	<u><u>\$ 84,549</u></u>	<u><u>\$ 68,877</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, 2016

	2016				2015
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Charges for Services	\$ 94,292	\$ 94,292	\$ 87,000	\$ 87,000	\$ 88,883
Investment Earnings	101	101	20	20	42
Total Revenues	<u>94,393</u>	<u>94,393</u>	<u>87,020</u>	<u>87,020</u>	<u>88,925</u>
EXPENDITURES:					
Justice & Public Safety:					
Salaries	9,065	9,065	9,066	19,555	19,559
Fringe Benefits	1,832	1,832	1,833	3,802	3,867
Commodities	48,928	48,928	57,572	45,551	47,269
Services	18,101	18,101	18,372	17,935	18,421
Total Expenditures	<u>77,926</u>	<u>77,926</u>	<u>86,843</u>	<u>86,843</u>	<u>89,116</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>16,467</u>	<u>16,467</u>	<u>177</u>	<u>177</u>	<u>(191)</u>
OTHER FINANCING SOURCES (USES):					
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	16,467	16,467	177	177	(191)
FUND BALANCE (DEFICIT)--Beginning of Year	<u>59,535</u>	<u>59,535</u>	<u>59,535</u>	<u>59,535</u>	<u>59,726</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 76,002</u>	<u>\$ 76,002</u>	<u>\$ 59,712</u>	<u>\$ 59,712</u>	<u>\$ 59,535</u>

COUNTY OF CHAMPAIGN, ILLINOIS
MHB/DDB CILA FACILITIES FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2016 and 2015

	<u>2016</u>	<u>2015</u>
<u>ASSETS</u>		
Cash	<u>\$ 142,437</u>	<u>\$ 0</u>
Total Assets	<u><u>\$ 142,437</u></u>	<u><u>\$ 0</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	<u>0</u>	<u>0</u>
Total Liabilities	<u>0</u>	<u>0</u>
FUND BALANCE (DEFICIT):		
Restricted For Health and Education	<u>142,437</u>	<u>0</u>
Total Fund Balance (Deficit)	<u>142,437</u>	<u>0</u>
Total Liabilities and Fund Balance	<u><u>\$ 142,437</u></u>	<u><u>\$ 0</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
MHB/DDB CILA FACILITIES FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016

	2016				2015
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Rents & Royalties	\$ 17,550	\$ 17,550	\$ 17,550	\$ 0	\$ 0
Investment Earnings	127	127	0	0	0
Miscellaneous	2,003	2,003	2,003	0	0
Total Revenues	<u>19,680</u>	<u>19,680</u>	<u>19,553</u>	<u>0</u>	<u>0</u>
EXPENDITURES:					
Health:					
Commodities	0	0	16,881	0	0
Services	20,260	20,260	59,515	0	0
Debt Service:					
Mortgage Principal	53,747	53,747	55,750	0	0
Mortgage Interest	27,954	27,954	40,000	0	0
Total Expenditures	<u>101,961</u>	<u>101,961</u>	<u>172,146</u>	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(82,281)</u>	<u>(82,281)</u>	<u>(152,593)</u>	<u>0</u>	<u>0</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	<u>224,718</u>	<u>224,718</u>	<u>224,718</u>	<u>0</u>	<u>0</u>
Net Other Financing Sources (Uses)	<u>224,718</u>	<u>224,718</u>	<u>224,718</u>	<u>0</u>	<u>0</u>
NET CHANGE IN FUND BALANCE	142,437	142,437	72,125	0	0
FUND BALANCE (DEFICIT)--Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 142,437</u>	<u>\$ 142,437</u>	<u>\$ 72,125</u>	<u>\$ 0</u>	<u>\$ 0</u>

COUNTY OF CHAMPAIGN, ILLINOIS
HIGHWAY FEDERAL AID MATCHING FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2016 and 2015

<u>ASSETS</u>	<u>2016</u>	<u>2015</u>
Cash	\$ 239,860	\$ 145,697
Receivables, Net of Uncollectible Amounts:		
Property Taxes	99,204	93,881
Due From Other Funds	<u>2,836</u>	<u>2,836</u>
Total Assets	<u>\$ 341,900</u>	<u>\$ 242,414</u>
 <u>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	<u>0</u>	<u>0</u>
Total Liabilities	<u>0</u>	<u>0</u>
DEFERRED INFLOW OF RESOURCES:		
Subsequent Year's Property Taxes	<u>99,204</u>	<u>93,881</u>
Total Deferred Inflow of Resources	<u>99,204</u>	<u>93,881</u>
FUND BALANCE (DEFICIT):		
Restricted For Highways and Bridges	<u>242,696</u>	<u>148,533</u>
Total Fund Balance (Deficit)	<u>242,696</u>	<u>148,533</u>
Total Liabilities, Deferred Inflows and Fund Balance	<u>\$ 341,900</u>	<u>\$ 242,414</u>

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, 2016

	2016				2015
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$ 93,491	\$ 96,327	\$ 94,495	\$ 94,495	\$ 94,293
Investment Earnings	672	672	100	100	1,592
Total Revenues	<u>94,163</u>	<u>96,999</u>	<u>94,595</u>	<u>94,595</u>	<u>95,885</u>
EXPENDITURES:					
Highways & Bridges:					
Capital Outlay	0	0	0	0	400,000
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>400,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>94,163</u>	<u>96,999</u>	<u>94,595</u>	<u>94,595</u>	<u>(304,115)</u>
OTHER FINANCING SOURCES (USES):					
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	94,163	96,999	94,595	94,595	(304,115)
FUND BALANCE (DEFICIT)--Beginning of Year	<u>148,533</u>	<u>145,697</u>	<u>145,697</u>	<u>145,697</u>	<u>452,648</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 242,696</u>	<u>\$ 242,696</u>	<u>\$ 240,292</u>	<u>\$ 240,292</u>	<u>\$ 148,533</u>
Revenues/Sources Conversion to GAAP Basis		(2,836)			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		<u>2,836</u>			
GAAP Basis Fund Balance (Deficit)		<u>\$ 242,696</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
EARLY CHILDHOOD FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2016 and 2015

<u>ASSETS</u>	<u>2016</u>	<u>2015</u>
Cash	\$ 2,693,155	\$ 2,815,158
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	654,709	596,774
Other	2,287	9,797
Prepaid Items	<u>1,371</u>	<u>818</u>
Total Assets	<u>\$ 3,351,522</u>	<u>\$ 3,422,547</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	140,159	125,100
Accounts Payable	82,780	62,231
Due To Other Funds	<u>193,631</u>	<u>227,500</u>
Total Liabilities	<u>416,570</u>	<u>414,831</u>
FUND BALANCE (DEFICIT):		
Restricted For Health and Education	<u>2,934,952</u>	<u>3,007,716</u>
Total Fund Balance (Deficit)	<u>2,934,952</u>	<u>3,007,716</u>
Total Liabilities and Fund Balance	<u>\$ 3,351,522</u>	<u>\$ 3,422,547</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, 2016

	2016				2015
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$ 6,789,522	\$ 6,789,522	\$ 7,464,657	\$ 7,464,657	\$ 7,118,387
Charges for Services	105,599	105,599	66,500	66,500	110,979
Investment Earnings	4,392	4,392	2,000	2,000	3,500
Miscellaneous	20,194	20,194	5,075	5,075	25,727
Total Revenues	6,919,707	6,919,707	7,538,232	7,538,232	7,258,593
EXPENDITURES:					
Education:					
Salaries	3,596,979	3,596,979	3,660,426	3,709,250	3,566,854
Fringe Benefits	1,239,639	1,239,639	1,322,756	1,366,141	1,250,366
Commodities	322,502	322,502	374,335	404,850	326,352
Services	1,833,351	1,879,228	2,117,719	1,967,095	1,746,636
Capital Outlay	0	0	58,600	86,500	0
Total Expenditures	6,992,471	7,038,348	7,533,836	7,533,836	6,890,208
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(72,764)	(118,641)	4,396	4,396	368,385
OTHER FINANCING SOURCES (USES):					
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(72,764)	(118,641)	4,396	4,396	368,385
FUND BALANCE (DEFICIT)--Beginning of Year	3,007,716	3,053,593	3,053,593	3,053,593	2,639,331
FUND BALANCE (DEFICIT)--End of Year	\$ 2,934,952	\$ 2,934,952	\$ 3,057,989	\$ 3,057,989	\$ 3,007,716
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		45,877			
Beginning Fund Balance Conversion to GAAP Basis		(45,877)			
GAAP Basis Fund Balance (Deficit)		\$ 2,934,952			

COUNTY OF CHAMPAIGN, ILLINOIS
PUBLIC SAFETY SALES TAX FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2016 and 2015

<u>ASSETS</u>	<u>2016</u>	<u>2015</u>
Cash	\$ 1,710,650	\$ 1,632,974
Receivables, Net of Uncollectible Amounts:		
Other	<u>793,903</u>	<u>812,458</u>
Total Assets	<u>\$ 2,504,553</u>	<u>\$ 2,445,432</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	6,347	8,762
Due To Other Funds	<u>318,857</u>	<u>320,193</u>
Total Liabilities	<u>325,204</u>	<u>328,955</u>
FUND BALANCE (DEFICIT):		
Restricted For Debt Service	942,864	915,840
Restricted For Justice and Public Safety	<u>1,236,485</u>	<u>1,200,637</u>
Total Fund Balance (Deficit)	<u>2,179,349</u>	<u>2,116,477</u>
Total Liabilities and Fund Balance	<u>\$ 2,504,553</u>	<u>\$ 2,445,432</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, 2016

	2016				2015
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Public Safety Sales Tax	\$ 4,678,090	\$ 4,678,090	\$ 4,595,519	\$ 4,595,519	\$ 4,696,902
Investment Earnings	4,423	4,423	2,300	2,300	4,457
Miscellaneous	0	0	0	0	198
Total Revenues	4,682,513	4,682,513	4,597,819	4,597,819	4,701,557
EXPENDITURES:					
Justice & Public Safety: Services	492,859	492,859	498,063	462,404	364,445
Debt Service: Principal Retirement	5,289,776	5,289,776	5,289,776	1,550,860	1,490,492
Interest & Fiscal Charges	2,001,979	2,001,979	2,002,180	2,001,755	2,050,960
Total Expenditures	7,784,614	7,784,614	7,790,019	4,015,019	3,905,897
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,102,101)	(3,102,101)	(3,192,200)	582,800	795,660
OTHER FINANCING SOURCES (USES):					
Sale of Refunding Bonds	3,775,000	3,775,000	3,775,000	0	0
Transfers Out	(610,027)	(610,027)	(625,506)	(582,800)	(761,778)
Net Other Financing Sources (Uses)	3,164,973	3,164,973	3,149,494	(582,800)	(761,778)
NET CHANGE IN FUND BALANCE	62,872	62,872	(42,706)	0	33,882
FUND BALANCE (DEFICIT)--Beginning of Year	2,116,477	2,116,477	2,116,477	2,116,477	2,082,595
FUND BALANCE (DEFICIT)--End of Year	\$ 2,179,349	\$ 2,179,349	\$ 2,073,771	\$ 2,116,477	\$ 2,116,477

COUNTY OF CHAMPAIGN, ILLINOIS
GEOGRAPHIC INFORMATION SYSTEM FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2016 and 2015

<u>ASSETS</u>	<u>2016</u>	<u>2015</u>
Cash	\$ 259,105	\$ 222,802
Receivables, Net of Uncollectible Amounts: Due From Other Funds	<u>62,395</u>	<u>24,930</u>
Total Assets	<u>\$ 321,500</u>	<u>\$ 247,732</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Due To Other Governments	<u>66,531</u>	<u>65,226</u>
Total Liabilities	<u>66,531</u>	<u>65,226</u>
FUND BALANCE (DEFICIT):		
Restricted For General Government	<u>254,969</u>	<u>182,506</u>
Total Fund Balance (Deficit)	<u>254,969</u>	<u>182,506</u>
Total Liabilities and Fund Balance	<u>\$ 321,500</u>	<u>\$ 247,732</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, 2016

	2016				2015
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Charges for Services	\$ 355,301	\$ 355,301	\$ 205,000	\$ 205,000	\$ 220,123
Investment Earnings	317	317	150	150	154
Total Revenues	<u>355,618</u>	<u>355,618</u>	<u>205,150</u>	<u>205,150</u>	<u>220,277</u>
EXPENDITURES:					
General Government: Services	<u>283,155</u>	<u>283,155</u>	<u>283,155</u>	<u>283,155</u>	<u>276,437</u>
Total Expenditures	<u>283,155</u>	<u>283,155</u>	<u>283,155</u>	<u>283,155</u>	<u>276,437</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>72,463</u>	<u>72,463</u>	<u>(78,005)</u>	<u>(78,005)</u>	<u>(56,160)</u>
OTHER FINANCING SOURCES (USES):					
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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	72,463	72,463	(78,005)	(78,005)	(56,160)
FUND BALANCE (DEFICIT)--Beginning of Year	<u>182,506</u>	<u>182,506</u>	<u>182,506</u>	<u>182,506</u>	<u>238,666</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 254,969</u>	<u>\$ 254,969</u>	<u>\$ 104,501</u>	<u>\$ 104,501</u>	<u>\$ 182,506</u>

COUNTY OF CHAMPAIGN, ILLINOIS
 DEVELOPMENTAL DISABILITY FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2016 and 2015

<u>ASSETS</u>	<u>2016</u>	<u>2015</u>
Cash	\$ 1,689,086	\$ 1,687,975
Receivables, Net of Uncollectible Amounts:		
Property Taxes	3,814,297	3,606,770
Due From Other Funds	<u>119,331</u>	<u>108,658</u>
Total Assets	<u>\$ 5,622,714</u>	<u>\$ 5,403,403</u>
 <u>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE</u>		
LIABILITIES:		
Due To Other Funds	<u>31,487</u>	<u>0</u>
Total Liabilities	<u>31,487</u>	<u>0</u>
DEFERRED INFLOW OF RESOURCES:		
Subsequent Year's Property Taxes	<u>3,814,297</u>	<u>3,606,770</u>
Total Deferred Inflow of Resources	<u>3,814,297</u>	<u>3,606,770</u>
FUND BALANCE (DEFICIT):		
Restricted For Health and Education	<u>1,776,930</u>	<u>1,796,633</u>
Total Fund Balance (Deficit)	<u>1,776,930</u>	<u>1,796,633</u>
Total Liabilities, Deferred Inflows and Fund Balance	<u>\$ 5,622,714</u>	<u>\$ 5,403,403</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, 2016

	2016				2015
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$ 3,603,100	\$ 3,711,758	\$ 3,632,868	\$ 3,632,868	\$ 3,662,390
Investment Earnings	2,318	2,318	300	300	1,488
Total Revenues	<u>3,605,418</u>	<u>3,714,076</u>	<u>3,633,168</u>	<u>3,633,168</u>	<u>3,663,878</u>
EXPENDITURES:					
Health:					
Services	3,585,794	3,585,794	3,585,794	3,583,168	3,349,760
Total Expenditures	<u>3,585,794</u>	<u>3,585,794</u>	<u>3,585,794</u>	<u>3,583,168</u>	<u>3,349,760</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>19,624</u>	<u>128,282</u>	<u>47,374</u>	<u>50,000</u>	<u>314,118</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	10,673	10,673	10,673	0	0
Transfers Out	<u>(50,000)</u>	<u>(50,000)</u>	<u>(50,000)</u>	<u>(50,000)</u>	<u>(100,000)</u>
Net Other Financing Sources (Uses)	<u>(39,327)</u>	<u>(39,327)</u>	<u>(39,327)</u>	<u>(50,000)</u>	<u>(100,000)</u>
NET CHANGE IN FUND BALANCE	(19,703)	88,955	8,047	0	214,118
FUND BALANCE (DEFICIT)--Beginning of Year	<u>1,796,633</u>	<u>1,687,975</u>	<u>1,687,975</u>	<u>1,687,975</u>	<u>1,582,515</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 1,776,930</u>	<u>\$ 1,776,930</u>	<u>\$ 1,696,022</u>	<u>\$ 1,687,975</u>	<u>\$ 1,796,633</u>
Revenues/Sources Conversion to GAAP Basis		(108,658)			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		<u>108,658</u>			
GAAP Basis Fund Balance (Deficit)		<u>\$ 1,776,930</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
 WORKFORCE DEVELOPMENT FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2016 and 2015

<u>ASSETS</u>	<u>2016</u>	<u>2015</u>
Cash	\$ 0	\$ 0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	172,465	101,923
Prepaid Items	<u>793</u>	<u>0</u>
Total Assets	<u>\$ 173,258</u>	<u>\$ 101,923</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	17,274	14,244
Accounts Payable	115,635	80,542
Due To Other Funds	<u>231,228</u>	<u>146,468</u>
Total Liabilities	<u>364,137</u>	<u>241,254</u>
FUND BALANCE (DEFICIT):		
Unassigned	<u>(190,879)</u>	<u>(139,331)</u>
Total Fund Balance (Deficit)	<u>(190,879)</u>	<u>(139,331)</u>
Total Liabilities and Fund Balance	<u>\$ 173,258</u>	<u>\$ 101,923</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, 2016

	2016				2015
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$ 2,340,581	\$ 2,340,581	\$ 2,370,000	\$ 2,370,000	\$ 1,857,408
Miscellaneous	0	0	0	0	636
Total Revenues	<u>2,340,581</u>	<u>2,340,581</u>	<u>2,370,000</u>	<u>2,370,000</u>	<u>1,858,044</u>
EXPENDITURES:					
Development:					
Salaries	509,156	509,156	509,263	658,378	434,266
Fringe Benefits	121,424	121,424	122,378	139,278	112,013
Services	1,761,549	1,781,512	1,803,937	1,570,422	1,304,202
Capital Outlay	0	0	0	0	0
Total Expenditures	<u>2,392,129</u>	<u>2,412,092</u>	<u>2,435,578</u>	<u>2,368,078</u>	<u>1,850,481</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(51,548)</u>	<u>(71,511)</u>	<u>(65,578)</u>	<u>1,922</u>	<u>7,563</u>
OTHER FINANCING SOURCES (USES):					
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	(51,548)	(71,511)	(65,578)	1,922	7,563
FUND BALANCE (DEFICIT)--Beginning of Year	<u>(139,331)</u>	<u>(119,368)</u>	<u>(119,368)</u>	<u>(119,368)</u>	<u>(146,894)</u>
FUND BALANCE (DEFICIT)--End of Year	<u><u>\$ (190,879)</u></u>	<u><u>\$ (190,879)</u></u>	<u><u>\$ (184,946)</u></u>	<u><u>\$ (117,446)</u></u>	<u><u>\$ (139,331)</u></u>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		19,963			
Beginning Fund Balance Conversion to GAAP Basis		<u>(19,963)</u>			
GAAP Basis Fund Balance (Deficit)		<u><u>\$ (190,879)</u></u>			

COUNTY OF CHAMPAIGN, ILLINOIS
 SOCIAL SECURITY FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2016 and 2015

<u>ASSETS</u>	<u>2016</u>	<u>2015</u>
Cash	\$ 639,818	\$ 651,917
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,647,147	1,614,520
Intergovernmental	1,933	954
Due From Other Funds	151,216	129,229
Prepaid Items	<u>2,678</u>	<u>0</u>
Total Assets	<u><u>\$ 2,442,792</u></u>	<u><u>\$ 2,396,620</u></u>
 <u>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	106,107	92,257
Due To Other Funds	0	50
Funds Held For Others	<u>2,678</u>	<u>0</u>
Total Liabilities	<u>108,785</u>	<u>92,307</u>
DEFERRED INFLOW OF RESOURCES:		
Subsequent Year's Property Taxes	<u>1,647,147</u>	<u>1,614,520</u>
Total Deferred Inflow of Resources	<u>1,647,147</u>	<u>1,614,520</u>
FUND BALANCE (DEFICIT):		
Restricted For Insurance and Fringe Benefits	<u>686,860</u>	<u>689,793</u>
Total Fund Balance (Deficit)	<u>686,860</u>	<u>689,793</u>
Total Liabilities, Deferred Inflows and Fund Balance	<u><u>\$ 2,442,792</u></u>	<u><u>\$ 2,396,620</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, 2016

Exhibit C-18b

	2016				2015
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$ 1,614,288	\$ 1,663,271	\$ 1,625,083	\$ 1,625,083	\$ 1,704,246
Investment Earnings	645	645	0	0	329
Total Revenues	<u>1,614,933</u>	<u>1,663,916</u>	<u>1,625,083</u>	<u>1,625,083</u>	<u>1,704,575</u>
EXPENDITURES:					
General Government:					
Fringe Benefits	285,851	295,099	311,660	311,660	281,924
Justice & Public Safety:					
Fringe Benefits	1,298,147	1,358,257	1,434,481	1,434,481	1,271,288
Health:					
Fringe Benefits	0	33,781	35,677	35,677	0
Education:					
Fringe Benefits	0	263,795	278,600	278,600	0
Social Services:					
Fringe Benefits	0	504,985	564,691	564,691	0
Development:					
Fringe Benefits	22,668	292,684	309,109	309,109	21,827
Highways & Bridges:					
Fringe Benefits	11,200	93,598	98,851	98,851	10,815
Total Expenditures	<u>1,617,866</u>	<u>2,842,199</u>	<u>3,033,069</u>	<u>3,033,069</u>	<u>1,585,854</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(2,933)</u>	<u>(1,178,283)</u>	<u>(1,407,986)</u>	<u>(1,407,986)</u>	<u>118,721</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	0	1,208,501	1,407,986	1,407,986	0
Net Other Financing Sources (Uses)	<u>0</u>	<u>1,208,501</u>	<u>1,407,986</u>	<u>1,407,986</u>	<u>0</u>
NET CHANGE IN FUND BALANCE	(2,933)	30,218	0	0	118,721
FUND BALANCE (DEFICIT)--Beginning of Year	<u>689,793</u>	<u>634,034</u>	<u>634,034</u>	<u>634,034</u>	<u>571,072</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 686,860</u>	<u>\$ 664,252</u>	<u>\$ 634,034</u>	<u>\$ 634,034</u>	<u>\$ 689,793</u>
Revenues/Sources Conversion to GAAP Basis		(48,983)			
Expenditures/Uses Conversion to GAAP Basis		15,832			
Beginning Fund Balance Conversion to GAAP Basis		<u>55,759</u>			
GAAP Basis Fund Balance (Deficit)		<u>\$ 686,860</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
 REGIONAL PLANNING COMMISSION USDA REVOLVING LOAN FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2016 and 2015

<u>ASSETS</u>	<u>2016</u>	<u>2015</u>
Cash	\$ 119,282	\$ 167,005
Receivables, Net of Uncollectible Amounts:		
Program Loans--Current Portion	73,798	48,327
Accrued Interest	1,737	570
Program Loans Receivable--Long Term Portion	<u>764,940</u>	<u>363,229</u>
Total Assets	<u>\$ 959,757</u>	<u>\$ 579,131</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Due To Other Funds	<u>143</u>	<u>0</u>
Total Liabilities	<u>143</u>	<u>0</u>
FUND BALANCE (DEFICIT):		
Restricted For Development	<u>959,614</u>	<u>579,131</u>
Total Fund Balance (Deficit)	<u>959,614</u>	<u>579,131</u>
Total Liabilities and Fund Balance	<u>\$ 959,757</u>	<u>\$ 579,131</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, 2016

	2016				2015
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$ 393,750	\$ 393,750	\$ 150,000	\$ 150,000	\$ 168,750
Interest on Program Loans	20,242	20,242	5,000	5,000	0
Investment Earnings	23	23	100	100	9,429
Total Revenues	<u>414,015</u>	<u>414,015</u>	<u>155,100</u>	<u>155,100</u>	<u>178,179</u>
EXPENDITURES:					
Development:					
Services	31,838	31,838	55,000	55,000	31,838
Total Expenditures	<u>31,838</u>	<u>31,838</u>	<u>55,000</u>	<u>55,000</u>	<u>31,838</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>382,177</u>	<u>382,177</u>	<u>100,100</u>	<u>100,100</u>	<u>146,341</u>
OTHER FINANCING SOURCES (USES):					
Transfers Out	(1,694)	(1,694)	(2,500)	(2,500)	(1,267)
Net Other Financing Sources (Uses)	<u>(1,694)</u>	<u>(1,694)</u>	<u>(2,500)</u>	<u>(2,500)</u>	<u>(1,267)</u>
NET CHANGE IN FUND BALANCE	380,483	380,483	97,600	97,600	145,074
FUND BALANCE (DEFICIT)--Beginning of Year	<u>579,131</u>	<u>579,131</u>	<u>579,131</u>	<u>579,131</u>	<u>434,057</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 959,614</u>	<u>\$ 959,614</u>	<u>\$ 676,731</u>	<u>\$ 676,731</u>	<u>\$ 579,131</u>

COUNTY OF CHAMPAIGN, ILLINOIS
 REGIONAL PLANNING COMMISSION ECONOMIC DEVELOPMENT LOAN FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2016 and 2015

<u>ASSETS</u>	<u>2016</u>	<u>2015</u>
Cash	\$ 3,687,617	\$ 3,726,448
Receivables, Net of Uncollectible Amounts:		
Program Loans--Current Portion	218,323	209,776
Accrued Interest	7,192	5,097
Program Loans Receivable--Long Term Portion	<u>2,118,902</u>	<u>2,047,702</u>
Total Assets	<u>\$ 6,032,034</u>	<u>\$ 5,989,023</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Due To Other Funds	14,518	13,454
Advances from Other Funds	<u>0</u>	<u>12,500</u>
Total Liabilities	<u>14,518</u>	<u>25,954</u>
 FUND BALANCE (DEFICIT):		
Restricted For Development	<u>6,017,516</u>	<u>5,963,069</u>
Total Fund Balance (Deficit)	<u>6,017,516</u>	<u>5,963,069</u>
Total Liabilities and Fund Balance	<u>\$ 6,032,034</u>	<u>\$ 5,989,023</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, 2016

	2016				2015
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$ 0	\$ 0	\$ 75,000	\$ 75,000	\$ 0
Interest on Program Loans	80,480	80,480	173,000	173,000	115,051
Investment Earnings	5,968	5,968	2,600	2,600	4,288
Total Revenues	<u>86,448</u>	<u>86,448</u>	<u>250,600</u>	<u>250,600</u>	<u>119,339</u>
EXPENDITURES:					
Development:					
Bad Debts	(59,740)	77,412	77,450	60,000	15,030
Total Expenditures	<u>(59,740)</u>	<u>77,412</u>	<u>77,450</u>	<u>60,000</u>	<u>15,030</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>146,188</u>	<u>9,036</u>	<u>173,150</u>	<u>190,600</u>	<u>104,309</u>
OTHER FINANCING SOURCES (USES):					
Transfers Out	(91,741)	(91,741)	(134,550)	(152,000)	(137,919)
Net Other Financing Sources (Uses)	<u>(91,741)</u>	<u>(91,741)</u>	<u>(134,550)</u>	<u>(152,000)</u>	<u>(137,919)</u>
NET CHANGE IN FUND BALANCE	54,447	(82,705)	38,600	38,600	(33,610)
FUND BALANCE (DEFICIT)--Beginning of Year	<u>5,963,069</u>	<u>6,458,742</u>	<u>6,458,742</u>	<u>6,458,742</u>	<u>5,996,679</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 6,017,516</u>	<u>\$ 6,376,037</u>	<u>\$ 6,497,342</u>	<u>\$ 6,497,342</u>	<u>\$ 5,963,069</u>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		137,152			
Beginning Fund Balance Conversion to GAAP Basis		<u>(495,673)</u>			
GAAP Basis Fund Balance (Deficit)		<u>\$ 6,017,516</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
WORKING CASH FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2016 and 2015

	<u>2016</u>	<u>2015</u>
<u>ASSETS</u>		
Cash	\$ 773	\$ 377,965
Investments	<u>378,842</u>	<u>0</u>
Total Assets	<u>\$ 379,615</u>	<u>\$ 377,965</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Due To Other Funds	<u>59</u>	<u>251</u>
Total Liabilities	<u>59</u>	<u>251</u>
FUND BALANCE (DEFICIT):		
Restricted For General Government	<u>379,556</u>	<u>377,714</u>
Total Fund Balance (Deficit)	<u>379,556</u>	<u>377,714</u>
Total Liabilities and Fund Balance	<u>\$ 379,615</u>	<u>\$ 377,965</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, 2016

	2016				2015
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Investment Earnings	\$ 1,901	\$ 59	\$ 200	\$ 200	\$ 251
Total Revenues	<u>1,901</u>	<u>59</u>	<u>200</u>	<u>200</u>	<u>251</u>
EXPENDITURES:					
General Government:					
Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>1,901</u>	<u>59</u>	<u>200</u>	<u>200</u>	<u>251</u>
OTHER FINANCING SOURCES (USES):					
Transfers Out	<u>(59)</u>	<u>(59)</u>	<u>(200)</u>	<u>(200)</u>	<u>(251)</u>
Net Other Financing Sources (Uses)	<u>(59)</u>	<u>(59)</u>	<u>(200)</u>	<u>(200)</u>	<u>(251)</u>
NET CHANGE IN FUND BALANCE	1,842	0	0	0	0
FUND BALANCE (DEFICIT)--Beginning of Year	<u>377,714</u>	<u>377,714</u>	<u>377,714</u>	<u>377,714</u>	<u>377,714</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 379,556</u>	<u>\$ 377,714</u>	<u>\$ 377,714</u>	<u>\$ 377,714</u>	<u>\$ 377,714</u>
Revenues/Sources Conversion to GAAP Basis		1,842			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		<u>0</u>			
GAAP Basis Fund Balance (Deficit)		<u>\$ 379,556</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY CLERK SURCHARGE FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2016 and 2015

<u>ASSETS</u>	<u>2016</u>	<u>2015</u>
Cash	<u>\$ 716</u>	<u>\$ 874</u>
Total Assets	<u><u>\$ 716</u></u>	<u><u>\$ 874</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	<u>716</u>	<u>874</u>
Total Liabilities	<u>716</u>	<u>874</u>
FUND BALANCE (DEFICIT):		
Restricted For General Government	<u>0</u>	<u>0</u>
Total Fund Balance (Deficit)	<u>0</u>	<u>0</u>
Total Liabilities and Fund Balance	<u><u>\$ 716</u></u>	<u><u>\$ 874</u></u>

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, 2016

	2016				2015
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Charges for Services	\$ 11,036	\$ 11,036	\$ 12,000	\$ 12,000	\$ 11,034
Total Revenues	11,036	11,036	12,000	12,000	11,034
EXPENDITURES:					
General Government: Services	11,036	11,036	12,000	12,000	11,034
Total Expenditures	11,036	11,036	12,000	12,000	11,034
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0	0	0	0	0
OTHER FINANCING SOURCES (USES):					
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	0	0	0	0	0
FUND BALANCE (DEFICIT)--Beginning of Year	0	0	0	0	0
FUND BALANCE (DEFICIT)--End of Year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

COUNTY OF CHAMPAIGN, ILLINOIS
SHERIFF DRUG FORFEITURES FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2016 and 2015

<u>ASSETS</u>	<u>2016</u>	<u>2015</u>
Cash	\$ 95,705	\$ 100,094
Receivables, Net of Uncollectible Amounts:		
Other	37	275
Prepaid Expenses	<u>0</u>	<u>101</u>
Total Assets	<u>\$ 95,742</u>	<u>\$ 100,470</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	778	283
Due To Other Funds	<u>138</u>	<u>0</u>
Total Liabilities	<u>916</u>	<u>283</u>
FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>94,826</u>	<u>100,187</u>
Total Fund Balance (Deficit)	<u>94,826</u>	<u>100,187</u>
Total Liabilities and Fund Balance	<u>\$ 95,742</u>	<u>\$ 100,470</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, 2016

	2016				2015
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Fines & Forfeitures	\$ 9,844	\$ 9,844	\$ 30,000	\$ 30,000	\$ 23,948
Investment Earnings	155	155	35	35	61
Miscellaneous	10,150	10,150	0	0	1
Total Revenues	<u>\$ 20,149</u>	<u>\$ 20,149</u>	<u>\$ 30,035</u>	<u>\$ 30,035</u>	<u>\$ 24,010</u>
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	8,542	8,542	8,700	8,000	5,267
Services	7,040	7,040	7,372	18,000	5,508
Capital Outlay	9,928	9,928	9,928	0	0
Total Expenditures	<u>25,510</u>	<u>25,510</u>	<u>26,000</u>	<u>26,000</u>	<u>10,775</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(5,361)</u>	<u>(5,361)</u>	<u>4,035</u>	<u>4,035</u>	<u>13,235</u>
OTHER FINANCING SOURCES (USES):					
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	(5,361)	(5,361)	4,035	4,035	13,235
FUND BALANCE (DEFICIT)--Beginning of Year	<u>100,187</u>	<u>100,187</u>	<u>100,187</u>	<u>100,187</u>	<u>86,952</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 94,826</u>	<u>\$ 94,826</u>	<u>\$ 104,222</u>	<u>\$ 104,222</u>	<u>\$ 100,187</u>

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT'S AUTOMATION FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2016 and 2015

<u>ASSETS</u>	<u>2016</u>	<u>2015</u>
Cash	\$ 35,915	\$ 52,868
Due From Other Funds	<u>64,356</u>	<u>33,360</u>
Total Assets	<u>\$ 100,271</u>	<u>\$ 86,228</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	3,650	3,236
Accounts Payable	578	833
Due To Other Funds	<u>1,223</u>	<u>565</u>
Total Liabilities	<u>5,451</u>	<u>4,634</u>
FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>94,820</u>	<u>81,594</u>
Total Fund Balance (Deficit)	<u>94,820</u>	<u>81,594</u>
Total Liabilities and Fund Balance	<u>\$ 100,271</u>	<u>\$ 86,228</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, 2016

	2016				2015
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Charges for Services	\$ 237,860	\$ 237,860	\$ 256,000	\$ 256,000	\$ 272,845
Investment Earnings	16	16	0	0	7
Total Revenues	<u>237,876</u>	<u>237,876</u>	<u>256,000</u>	<u>256,000</u>	<u>272,852</u>
EXPENDITURES:					
Justice & Public Safety:					
Salaries	95,252	95,252	95,252	95,252	93,842
Fringe Benefits	24,313	24,313	24,825	24,825	24,189
Commodities	34,676	34,676	36,586	25,500	24,448
Services	134,765	134,765	144,414	155,500	137,712
Capital Outlay	0	0	0	0	0
Total Expenditures	<u>289,006</u>	<u>289,006</u>	<u>301,077</u>	<u>301,077</u>	<u>280,191</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(51,130)</u>	<u>(51,130)</u>	<u>(45,077)</u>	<u>(45,077)</u>	<u>(7,339)</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	<u>64,356</u>	<u>64,356</u>	<u>71,648</u>	<u>71,648</u>	<u>75,602</u>
Net Other Financing Sources (Uses)	<u>64,356</u>	<u>64,356</u>	<u>71,648</u>	<u>71,648</u>	<u>75,602</u>
NET CHANGE IN FUND BALANCE	13,226	13,226	26,571	26,571	68,263
FUND BALANCE (DEFICIT)--Beginning of Year	<u>81,594</u>	<u>81,594</u>	<u>81,594</u>	<u>81,594</u>	<u>13,331</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 94,820</u>	<u>\$ 94,820</u>	<u>\$ 108,165</u>	<u>\$ 108,165</u>	<u>\$ 81,594</u>

COUNTY OF CHAMPAIGN, ILLINOIS
 RECORDER'S AUTOMATION FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2016 and 2015

<u>ASSETS</u>	<u>2016</u>	<u>2015</u>
Cash	\$ 555,467	\$ 599,756
Due From Other Funds	44,377	28,124
Prepaid Items	<u>693</u>	<u>0</u>
Total Assets	<u>\$ 600,537</u>	<u>\$ 627,880</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	2,683	542
Accounts Payable	11,181	5,180
Due To Other Funds	<u>3,309</u>	<u>3,173</u>
Total Liabilities	<u>17,173</u>	<u>8,895</u>
FUND BALANCE (DEFICIT):		
Restricted For General Government	<u>583,364</u>	<u>618,985</u>
Total Fund Balance (Deficit)	<u>583,364</u>	<u>618,985</u>
Total Liabilities and Fund Balance	<u>\$ 600,537</u>	<u>\$ 627,880</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, 2016

	2016				2015
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Charges for Services	\$ 208,470	\$ 208,470	\$ 150,000	\$ 150,000	\$ 196,295
Investment Earnings	830	830	200	200	414
Miscellaneous	0	0	0	0	1,887
Total Revenues	<u>209,300</u>	<u>209,300</u>	<u>150,200</u>	<u>150,200</u>	<u>198,596</u>
EXPENDITURES:					
General Government:					
Salaries	69,861	69,861	86,961	86,961	15,638
Fringe Benefits	3,121	3,121	4,896	4,896	3,194
Commodities	17,783	17,783	27,400	17,600	6,490
Services	101,956	101,956	121,550	121,350	137,264
Capital Outlay	52,200	52,200	75,000	85,000	90,395
Total Expenditures	<u>244,921</u>	<u>244,921</u>	<u>315,807</u>	<u>315,807</u>	<u>252,981</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(35,621)</u>	<u>(35,621)</u>	<u>(165,607)</u>	<u>(165,607)</u>	<u>(54,385)</u>
OTHER FINANCING SOURCES (USES):					
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	(35,621)	(35,621)	(165,607)	(165,607)	(54,385)
FUND BALANCE (DEFICIT)--Beginning of Year	<u>618,985</u>	<u>618,985</u>	<u>618,985</u>	<u>618,985</u>	<u>673,370</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 583,364</u>	<u>\$ 583,364</u>	<u>\$ 453,378</u>	<u>\$ 453,378</u>	<u>\$ 618,985</u>

COUNTY OF CHAMPAIGN, ILLINOIS
CHILD SUPPORT SERVICES FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2016 and 2015

<u>ASSETS</u>	<u>2016</u>	<u>2015</u>
Cash	<u>\$ 287,088</u>	<u>\$ 304,027</u>
Total Assets	<u><u>\$ 287,088</u></u>	<u><u>\$ 304,027</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Due To Other Funds	<u>21,694</u>	<u>0</u>
Total Liabilities	<u>21,694</u>	<u>0</u>
FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>265,394</u>	<u>304,027</u>
Total Fund Balance (Deficit)	<u>265,394</u>	<u>304,027</u>
Total Liabilities and Fund Balance	<u><u>\$ 287,088</u></u>	<u><u>\$ 304,027</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, 2016

	2016				2015
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Charges for Services	\$ 21,128	\$ 21,128	\$ 75,000	\$ 75,000	\$ 13,104
Investment Earnings	442	442	500	500	209
Total Revenues	<u>21,570</u>	<u>21,570</u>	<u>75,500</u>	<u>75,500</u>	<u>13,313</u>
EXPENDITURES:					
Justice & Public Safety:					
Salaries	22,762	22,762	27,988	25,433	0
Fringe Benefits	11,321	11,321	11,755	9,200	0
Commodities	3,948	3,948	5,500	3,500	1,247
Services	489	489	3,850	5,850	5
Total Expenditures	<u>38,520</u>	<u>38,520</u>	<u>49,093</u>	<u>43,983</u>	<u>1,252</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(16,950)</u>	<u>(16,950)</u>	<u>26,407</u>	<u>31,517</u>	<u>12,061</u>
OTHER FINANCING SOURCES (USES):					
Transfers Out	<u>(21,683)</u>	<u>(21,683)</u>	<u>(29,301)</u>	<u>(29,301)</u>	<u>(20,401)</u>
Net Other Financing Sources (Uses)	<u>(21,683)</u>	<u>(21,683)</u>	<u>(29,301)</u>	<u>(29,301)</u>	<u>(20,401)</u>
NET CHANGE IN FUND BALANCE	(38,633)	(38,633)	(2,894)	2,216	(8,340)
FUND BALANCE (DEFICIT)--Beginning of Year	<u>304,027</u>	<u>304,027</u>	<u>304,027</u>	<u>304,027</u>	<u>312,367</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 265,394</u>	<u>\$ 265,394</u>	<u>\$ 301,133</u>	<u>\$ 306,243</u>	<u>\$ 304,027</u>

COUNTY OF CHAMPAIGN, ILLINOIS
 PROBATION SERVICES FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2016 and 2015

<u>ASSETS</u>	<u>2016</u>	<u>2015</u>
Cash	\$ 1,406,213	\$ 1,370,137
Receivables, Net of Uncollectible Amounts:		
Other	<u>120</u>	<u>15</u>
Total Assets	<u>\$ 1,406,333</u>	<u>\$ 1,370,152</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	24,637	9,259
Due To Other Funds	<u>14,389</u>	<u>14,400</u>
Total Liabilities	<u>39,026</u>	<u>23,659</u>
FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>1,367,307</u>	<u>1,346,493</u>
Total Fund Balance (Deficit)	<u>1,367,307</u>	<u>1,346,493</u>
Total Liabilities and Fund Balance	<u>\$ 1,406,333</u>	<u>\$ 1,370,152</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, 2016

	2016				2015
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Charges for Services	\$ 440,919	\$ 440,919	\$ 570,000	\$ 570,000	\$ 554,033
Investment Earnings	2,088	2,088	400	400	804
Miscellaneous	7,791	7,791	0	0	3,542
	<hr/>				
Total Revenues	450,798	450,798	570,400	570,400	558,379
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EXPENDITURES:					
Justice & Public Safety:					
Commodities	35,516	35,516	50,550	45,550	34,001
Services	153,103	153,103	288,799	389,923	230,268
Capital Outlay	81,665	81,665	82,523	0	0
Debt Service:					
Principal Retirements	0	0	2,800	0	0
Interest & Fiscal Charges	0	0	200	0	0
	<hr/>				
Total Expenditures	270,284	270,284	424,872	435,473	264,269
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EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	180,514	180,514	145,528	134,927	294,110
<hr/>					
OTHER FINANCING SOURCES (USES):					
Transfers Out	(159,700)	(159,700)	(159,870)	(149,269)	(24,400)
	<hr/>				
Net Other Financing Sources (Uses)	(159,700)	(159,700)	(159,870)	(149,269)	(24,400)
<hr/>					
NET CHANGE IN FUND BALANCE	20,814	20,814	(14,342)	(14,342)	269,710
<hr/>					
FUND BALANCE (DEFICIT)--Beginning of Year	1,346,493	1,346,493	1,346,493	1,346,493	1,076,783
<hr/>					
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 1,367,307</u>	<u>\$ 1,367,307</u>	<u>\$ 1,332,151</u>	<u>\$ 1,332,151</u>	<u>\$ 1,346,493</u>

COUNTY OF CHAMPAIGN, ILLINOIS
 TAX SALE AUTOMATION FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2016 and 2015

	<u>2016</u>	<u>2015</u>
<u>ASSETS</u>		
Cash	\$ 45,428	\$ 49,527
Receivables, Net of Uncollectible Amounts:		
Other	<u>0</u>	<u>50</u>
Total Assets	<u>\$ 45,428</u>	<u>\$ 49,577</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	2,067	0
Accounts Payable	78	0
Due To Other Funds	<u>25</u>	<u>0</u>
Total Liabilities	<u>2,170</u>	<u>0</u>
FUND BALANCE (DEFICIT):		
Restricted For General Government	<u>43,258</u>	<u>49,577</u>
Total Fund Balance (Deficit)	<u>43,258</u>	<u>49,577</u>
Total Liabilities and Fund Balance	<u>\$ 45,428</u>	<u>\$ 49,577</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, 2016

	2016				2015
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Charges for Services	\$ 25,494	\$ 25,494	\$ 28,200	\$ 28,200	\$ 24,740
Investment Earnings	69	69	60	60	32
Total Revenues	<u>25,563</u>	<u>25,563</u>	<u>28,260</u>	<u>28,260</u>	<u>24,772</u>
EXPENDITURES:					
General Government:					
Salaries	10,102	10,102	12,916	5,000	3,886
Fringe Benefits	734	734	741	657	472
Commodities	4,123	4,123	5,500	8,500	2,025
Services	16,923	16,923	22,350	22,350	16,954
Capital Outlay	0	0	0	5,000	0
Total Expenditures	<u>31,882</u>	<u>31,882</u>	<u>41,507</u>	<u>41,507</u>	<u>23,337</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(6,319)</u>	<u>(6,319)</u>	<u>(13,247)</u>	<u>(13,247)</u>	<u>1,435</u>
OTHER FINANCING SOURCES (USES):					
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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	(6,319)	(6,319)	(13,247)	(13,247)	1,435
FUND BALANCE (DEFICIT)--Beginning of Year	<u>49,577</u>	<u>49,577</u>	<u>49,577</u>	<u>49,577</u>	<u>48,142</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 43,258</u>	<u>\$ 43,258</u>	<u>\$ 36,330</u>	<u>\$ 36,330</u>	<u>\$ 49,577</u>

COUNTY OF CHAMPAIGN, ILLINOIS
 STATE'S ATTORNEY DRUG FORFEITURES FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2016 and 2015

<u>ASSETS</u>	<u>2016</u>	<u>2015</u>
Cash	\$ 5,355	\$ 0
Due From Other Funds	<u>34,232</u>	<u>45,044</u>
Total Assets	<u>\$ 39,587</u>	<u>\$ 45,044</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	1,524	10,423
Due To Other Funds	<u>9,000</u>	<u>9,000</u>
Total Liabilities	<u>10,524</u>	<u>19,423</u>
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>29,063</u>	<u>25,621</u>
Total Fund Balance (Deficit)	<u>29,063</u>	<u>25,621</u>
Total Liabilities and Fund Balance	<u>\$ 39,587</u>	<u>\$ 45,044</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, 2016

	2016				2015
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Fines & Forfeitures	\$ 31,962	\$ 31,962	\$ 30,000	\$ 30,000	\$ 38,360
Investment Earnings	51	51	0	0	33
Total Revenues	<u>32,013</u>	<u>32,013</u>	<u>30,000</u>	<u>30,000</u>	<u>38,393</u>
EXPENDITURES:					
Justice & Public Safety:					
Commodities	8,783	8,783	8,969	5,000	19,157
Services	10,788	10,788	10,806	4,275	16,197
Total Expenditures	<u>19,571</u>	<u>19,571</u>	<u>19,775</u>	<u>9,275</u>	<u>35,354</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>12,442</u>	<u>12,442</u>	<u>10,225</u>	<u>20,725</u>	<u>3,039</u>
OTHER FINANCING SOURCES (USES):					
Transfers Out	(9,000)	(9,000)	(9,000)	(9,000)	(9,000)
Net Other Financing Sources (Uses)	<u>(9,000)</u>	<u>(9,000)</u>	<u>(9,000)</u>	<u>(9,000)</u>	<u>(9,000)</u>
NET CHANGE IN FUND BALANCE	3,442	3,442	1,225	11,725	(5,961)
FUND BALANCE (DEFICIT)--Beginning of Year	<u>25,621</u>	<u>25,621</u>	<u>25,621</u>	<u>25,621</u>	<u>31,582</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 29,063</u>	<u>\$ 29,063</u>	<u>\$ 26,846</u>	<u>\$ 37,346</u>	<u>\$ 25,621</u>

COUNTY OF CHAMPAIGN, ILLINOIS
PROPERTY TAX INTEREST FEE FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2016 and 2015

<u>ASSETS</u>	<u>2016</u>	<u>2015</u>
Cash	\$ 67,108	\$ 59,711
Investments	<u>100,489</u>	<u>100,262</u>
Total Assets	<u>\$ 167,597</u>	<u>\$ 159,973</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Due To Other Funds	<u>67,108</u>	<u>59,705</u>
Total Liabilities	<u>67,108</u>	<u>59,705</u>
FUND BALANCE (DEFICIT):		
Restricted For General Government	<u>100,489</u>	<u>100,268</u>
Total Fund Balance (Deficit)	<u>100,489</u>	<u>100,268</u>
Total Liabilities and Fund Balance	<u>\$ 167,597</u>	<u>\$ 159,973</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, 2016

	2016				2015
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Charges for Services	\$ 66,720	\$ 66,720	\$ 65,608	\$ 57,000	\$ 58,740
Investment Earnings	609	382	1,500	1,500	415
Total Revenues	<u>67,329</u>	<u>67,102</u>	<u>67,108</u>	<u>58,500</u>	<u>59,155</u>
EXPENDITURES:					
General Government: Services	0	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>67,329</u>	<u>67,102</u>	<u>67,108</u>	<u>58,500</u>	<u>59,155</u>
OTHER FINANCING SOURCES (USES):					
Transfers Out	<u>(67,108)</u>	<u>(67,108)</u>	<u>(67,108)</u>	<u>(58,500)</u>	<u>(59,705)</u>
Net Other Financing Sources (Uses)	<u>(67,108)</u>	<u>(67,108)</u>	<u>(67,108)</u>	<u>(58,500)</u>	<u>(59,705)</u>
NET CHANGE IN FUND BALANCE	221	(6)	0	0	(550)
FUND BALANCE (DEFICIT)--Beginning of Year	<u>100,268</u>	<u>100,006</u>	<u>100,006</u>	<u>100,006</u>	<u>100,818</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 100,489</u>	<u>\$ 100,000</u>	<u>\$ 100,006</u>	<u>\$ 100,006</u>	<u>\$ 100,268</u>
Revenues/Sources Conversion to GAAP Basis		227			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		<u>262</u>			
GAAP Basis Fund Balance (Deficit)		<u>\$ 100,489</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
ELECTION ASSISTANCE / ACCESSIBILITY GRANT FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2016 and 2015

	<u>2016</u>	<u>2015</u>
<u>ASSETS</u>		
Cash	<u>\$ 5,204</u>	<u>\$ 25,735</u>
Total Assets	<u><u>\$ 5,204</u></u>	<u><u>\$ 25,735</u></u>
<u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Due To Other Funds	<u>0</u>	<u>20,538</u>
Total Liabilities	<u>0</u>	<u>20,538</u>
FUND BALANCE (DEFICIT):		
Restricted For General Government	<u>5,204</u>	<u>5,197</u>
Total Fund Balance (Deficit)	<u>5,204</u>	<u>5,197</u>
Total Liabilities and Fund Balance	<u><u>\$ 5,204</u></u>	<u><u>\$ 25,735</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, 2016

	2016				2015
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$ 4,344	\$ 4,344	\$ 34,000	\$ 34,000	\$ 20,538
Investment Earnings	7	7	0	0	11
Total Revenues	<u>4,351</u>	<u>4,351</u>	<u>34,000</u>	<u>34,000</u>	<u>20,549</u>
EXPENDITURES:					
General Government:					
Services	0	0	15,656	20,000	0
Capital Outlay	0	0	14,000	14,000	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>29,656</u>	<u>34,000</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>4,351</u>	<u>4,351</u>	<u>4,344</u>	<u>0</u>	<u>20,549</u>
OTHER FINANCING SOURCES (USES):					
Transfers Out	<u>(4,344)</u>	<u>(4,344)</u>	<u>(4,344)</u>	<u>0</u>	<u>(20,538)</u>
Net Other Financing Sources (Uses)	<u>(4,344)</u>	<u>(4,344)</u>	<u>(4,344)</u>	<u>0</u>	<u>(20,538)</u>
NET CHANGE IN FUND BALANCE	7	7	0	0	11
FUND BALANCE (DEFICIT)--Beginning of Year	<u>5,197</u>	<u>5,197</u>	<u>5,197</u>	<u>5,197</u>	<u>5,186</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 5,204</u>	<u>\$ 5,204</u>	<u>\$ 5,197</u>	<u>\$ 5,197</u>	<u>\$ 5,197</u>

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY HISTORICAL FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2016 and 2015

	<u>2016</u>	<u>2015</u>
<u>ASSETS</u>		
Cash	<u>\$ 8,541</u>	<u>\$ 8,529</u>
Total Assets	<u><u>\$ 8,541</u></u>	<u><u>\$ 8,529</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	<u>0</u>	<u>0</u>
Total Liabilities	<u>0</u>	<u>0</u>
FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>8,541</u>	<u>8,529</u>
Total Fund Balance (Deficit)	<u>8,541</u>	<u>8,529</u>
Total Liabilities and Fund Balance	<u><u>\$ 8,541</u></u>	<u><u>\$ 8,529</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, 2016

	2016				2015
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Investment Earnings	\$ 12	\$ 12	\$ 10	\$ 10	\$ 6
Total Revenues	12	12	10	10	6
EXPENDITURES:					
Justice & Public Safety: Services	0	0	0	0	0
Total Expenditures	0	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	12	12	10	10	6
OTHER FINANCING SOURCES (USES):					
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	12	12	10	10	6
FUND BALANCE (DEFICIT)--Beginning of Year	8,529	8,529	8,529	8,529	8,523
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 8,541</u>	<u>\$ 8,541</u>	<u>\$ 8,539</u>	<u>\$ 8,539</u>	<u>\$ 8,529</u>

COUNTY OF CHAMPAIGN, ILLINOIS
 CIRCUIT CLERK OPERATIONS AND ADMINISTRATION FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2016 and 2015

<u>ASSETS</u>	<u>2016</u>	<u>2015</u>
Cash	<u>\$ 180,733</u>	<u>\$ 284,839</u>
Total Assets	<u>\$ 180,733</u>	<u>\$ 284,839</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	2,077	1,906
Accounts Payable	10,624	37,469
Due To Other Funds	<u>28,574</u>	<u>338</u>
Total Liabilities	<u>41,275</u>	<u>39,713</u>
FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>139,458</u>	<u>245,126</u>
Total Fund Balance (Deficit)	<u>139,458</u>	<u>245,126</u>
Total Liabilities and Fund Balance	<u>\$ 180,733</u>	<u>\$ 284,839</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, 2016

	2016				2015
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Charges for Services	\$ 203,276	\$ 203,276	\$ 275,000	\$ 275,000	\$ 217,914
Investment Earnings	322	322	150	150	173
Total Revenues	<u>203,598</u>	<u>203,598</u>	<u>275,150</u>	<u>275,150</u>	<u>218,087</u>
EXPENDITURES:					
Justice & Public Safety:					
Salaries	133,459	133,459	183,975	206,102	55,280
Fringe Benefits	32,397	32,397	40,367	18,240	17,204
Commodities	42,507	42,507	53,340	70,500	38,430
Services	42,661	42,661	58,044	21,250	31,625
Capital Outlay	30,365	30,365	30,366	0	0
Total Expenditures	<u>281,389</u>	<u>281,389</u>	<u>366,092</u>	<u>316,092</u>	<u>142,539</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(77,791)</u>	<u>(77,791)</u>	<u>(90,942)</u>	<u>(40,942)</u>	<u>75,548</u>
OTHER FINANCING SOURCES (USES):					
Transfers Out	<u>(27,877)</u>	<u>(27,877)</u>	<u>(27,877)</u>	<u>(17,877)</u>	<u>(24,001)</u>
Net Other Financing Sources (Uses)	<u>(27,877)</u>	<u>(27,877)</u>	<u>(27,877)</u>	<u>(17,877)</u>	<u>(24,001)</u>
NET CHANGE IN FUND BALANCE	(105,668)	(105,668)	(118,819)	(58,819)	51,547
FUND BALANCE (DEFICIT)--Beginning of Year	<u>245,126</u>	<u>245,126</u>	<u>245,126</u>	<u>245,126</u>	<u>193,579</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 139,458</u>	<u>\$ 139,458</u>	<u>\$ 126,307</u>	<u>\$ 186,307</u>	<u>\$ 245,126</u>

COUNTY OF CHAMPAIGN, ILLINOIS
 CIRCUIT CLERK ELECTRONIC CITATIONS FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2016 and 2015

<u>ASSETS</u>	<u>2016</u>	<u>2015</u>
Cash	<u>\$ 74,505</u>	<u>\$ 102,041</u>
Total Assets	<u><u>\$ 74,505</u></u>	<u><u>\$ 102,041</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	<u>0</u>	<u>0</u>
Total Liabilities	<u>0</u>	<u>0</u>
FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>74,505</u>	<u>102,041</u>
Total Fund Balance (Deficit)	<u>74,505</u>	<u>102,041</u>
Total Liabilities and Fund Balance	<u><u>\$ 74,505</u></u>	<u><u>\$ 102,041</u></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, 2016

	2016				2015
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Charges for Services	\$ 17,302	\$ 17,302	\$ 25,000	\$ 25,000	\$ 24,292
Investment Earnings	162	162	100	100	52
Total Revenues	<u>17,464</u>	<u>17,464</u>	<u>25,100</u>	<u>25,100</u>	<u>24,344</u>
EXPENDITURES:					
Justice & Public Safety:					
Capital Outlay	45,000	45,000	60,000	60,000	0
Total Expenditures	<u>45,000</u>	<u>45,000</u>	<u>60,000</u>	<u>60,000</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(27,536)</u>	<u>(27,536)</u>	<u>(34,900)</u>	<u>(34,900)</u>	<u>24,344</u>
OTHER FINANCING SOURCES (USES):					
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	(27,536)	(27,536)	(34,900)	(34,900)	24,344
FUND BALANCE (DEFICIT)--Beginning of Year	<u>102,041</u>	<u>102,041</u>	<u>102,041</u>	<u>102,041</u>	<u>77,697</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 74,505</u>	<u>\$ 74,505</u>	<u>\$ 67,141</u>	<u>\$ 67,141</u>	<u>\$ 102,041</u>

COUNTY OF CHAMPAIGN, ILLINOIS
 STATES ATTORNEY RECORDS AUTOMATION FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2016 and 2015

	<u>2016</u>	<u>2015</u>
<u>ASSETS</u>		
Cash	\$ 10,151	\$ 5,501
Due From Other Funds	<u>0</u>	<u>4,942</u>
Total Assets	<u><u>\$ 10,151</u></u>	<u><u>\$ 10,443</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	<u>0</u>	<u>5,529</u>
Total Liabilities	<u>0</u>	<u>5,529</u>
FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>10,151</u>	<u>4,914</u>
Total Fund Balance (Deficit)	<u>10,151</u>	<u>4,914</u>
Total Liabilities and Fund Balance	<u><u>\$ 10,151</u></u>	<u><u>\$ 10,443</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, 2016

	2016				2015
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Charges for Services	\$ 5,984	\$ 5,984	\$ 8,000	\$ 8,000	\$ 8,860
Investment Earnings	11	11	0	0	6
Total Revenues	<u>5,995</u>	<u>5,995</u>	<u>8,000</u>	<u>8,000</u>	<u>8,866</u>
EXPENDITURES:					
Justice & Public Safety:					
Commodities	758	758	7,000	7,000	9,453
Services	0	0	500	500	1,695
Total Expenditures	<u>758</u>	<u>758</u>	<u>7,500</u>	<u>7,500</u>	<u>11,148</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>5,237</u>	<u>5,237</u>	<u>500</u>	<u>500</u>	<u>(2,282)</u>
OTHER FINANCING SOURCES (USES):					
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	5,237	5,237	500	500	(2,282)
FUND BALANCE (DEFICIT)--Beginning of Year	<u>4,914</u>	<u>4,914</u>	<u>4,914</u>	<u>4,914</u>	<u>7,196</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 10,151</u>	<u>\$ 10,151</u>	<u>\$ 5,414</u>	<u>\$ 5,414</u>	<u>\$ 4,914</u>

COUNTY OF CHAMPAIGN, ILLINOIS
ACCESS INITIATIVE GRANT FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2016 and 2015

	<u>2016</u>	<u>2015</u>
<u>ASSETS</u>		
Cash	<u>\$ 0</u>	<u>\$ 291,400</u>
Total Assets	<u><u>\$ 0</u></u>	<u><u>\$ 291,400</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Due To Other Funds	0	1,710
Unearned Revenue	<u>0</u>	<u>289,690</u>
Total Liabilities	<u>0</u>	<u>291,400</u>
FUND BALANCE (DEFICIT):		
Restricted For Health and Education	<u>0</u>	<u>0</u>
Total Fund Balance (Deficit)	<u>0</u>	<u>0</u>
Total Liabilities and Fund Balance	<u><u>\$ 0</u></u>	<u><u>\$ 291,400</u></u>

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, 2016

	2016				2015
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$ 327,198	\$ 37,508	\$ 0	\$ 0	\$ 273,548
Investment Earnings	186	186	0	0	188
Miscellaneous	0	0	0	0	50
Total Revenues	<u>327,384</u>	<u>37,694</u>	<u>0</u>	<u>0</u>	<u>273,786</u>
EXPENDITURES:					
Health:					
Salaries	0	0	0	0	95,758
Fringe Benefits	0	0	0	0	23,155
Commodities	0	0	0	0	93
Services	327,384	327,384	350,000	350,000	589,163
Total Expenditures	<u>327,384</u>	<u>327,384</u>	<u>350,000</u>	<u>350,000</u>	<u>708,169</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>0</u>	<u>(289,690)</u>	<u>(350,000)</u>	<u>(350,000)</u>	<u>(434,383)</u>
OTHER FINANCING SOURCES (USES):					
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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	0	(289,690)	(350,000)	(350,000)	(434,383)
FUND BALANCE (DEFICIT)--Beginning of Year	<u>0</u>	<u>289,690</u>	<u>289,690</u>	<u>289,690</u>	<u>434,383</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (60,310)</u>	<u>\$ (60,310)</u>	<u>\$ 0</u>
Revenues/Sources Conversion to GAAP Basis		289,690			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		<u>(289,690)</u>			
GAAP Basis Fund Balance (Deficit)		<u>\$ 0</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
JAIL COMMISSARY FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2016 and 2015

	<u>2016</u>	<u>2015</u>
<u>ASSETS</u>		
Cash	\$ 380,340	\$ 357,072
Receivables, Net of Uncollectible Amounts:		
Other	<u>8,204</u>	<u>4,585</u>
Total Assets	<u>\$ 388,544</u>	<u>\$ 361,657</u>
<u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	<u>3,278</u>	<u>3,148</u>
Total Liabilities	<u>3,278</u>	<u>3,148</u>
FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>385,266</u>	<u>358,509</u>
Total Fund Balance (Deficit)	<u>385,266</u>	<u>358,509</u>
Total Liabilities and Fund Balance	<u>\$ 388,544</u>	<u>\$ 361,657</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, 2016

	2016				2015
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Investment Earnings	\$ 465	\$ 465	\$ 200	\$ 200	\$ 1,079
Miscellaneous	55,448	55,448	55,000	55,000	61,119
Total Revenues	<u>55,913</u>	<u>55,913</u>	<u>55,200</u>	<u>55,200</u>	<u>62,198</u>
EXPENDITURES:					
Justice & Public Safety:					
Commodities	3,914	3,914	4,501	2,600	8,178
Services	25,242	25,242	25,527	200	20,105
Capital Outlay	0	0	12,772	40,000	8,595
Total Expenditures	<u>29,156</u>	<u>29,156</u>	<u>42,800</u>	<u>42,800</u>	<u>36,878</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>26,757</u>	<u>26,757</u>	<u>12,400</u>	<u>12,400</u>	<u>25,320</u>
OTHER FINANCING SOURCES (USES):					
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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	26,757	26,757	12,400	12,400	25,320
FUND BALANCE (DEFICIT)--Beginning of Year	<u>358,509</u>	<u>358,509</u>	<u>358,509</u>	<u>358,509</u>	<u>333,189</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 385,266</u>	<u>\$ 385,266</u>	<u>\$ 370,909</u>	<u>\$ 370,909</u>	<u>\$ 358,509</u>

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY JAIL MEDICAL COSTS FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2016 and 2015

	<u>2016</u>	<u>2015</u>
<u>ASSETS</u>		
Cash	<u>\$ 23,791</u>	<u>\$ 2,882</u>
Total Assets	<u><u>\$ 23,791</u></u>	<u><u>\$ 2,882</u></u>
<u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Due To Other Funds	<u>20,533</u>	<u>0</u>
Total Liabilities	<u>20,533</u>	<u>0</u>
FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>3,258</u>	<u>2,882</u>
Total Fund Balance (Deficit)	<u>3,258</u>	<u>2,882</u>
Total Liabilities and Fund Balance	<u><u>\$ 23,791</u></u>	<u><u>\$ 2,882</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, 2016

	2016				2015
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Charges for Services	\$ 20,888	\$ 20,888	\$ 26,800	\$ 26,800	\$ 26,572
Investment Earnings	21	21	8	8	10
Total Revenues	<u>20,909</u>	<u>20,909</u>	<u>26,808</u>	<u>26,808</u>	<u>26,582</u>
EXPENDITURES:					
Justice & Public Safety: Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>20,909</u>	<u>20,909</u>	<u>26,808</u>	<u>26,808</u>	<u>26,582</u>
OTHER FINANCING SOURCES (USES):					
Transfers Out	<u>(20,533)</u>	<u>(20,533)</u>	<u>(26,800)</u>	<u>(26,800)</u>	<u>(26,800)</u>
Net Other Financing Sources (Uses)	<u>(20,533)</u>	<u>(20,533)</u>	<u>(26,800)</u>	<u>(26,800)</u>	<u>(26,800)</u>
NET CHANGE IN FUND BALANCE	376	376	8	8	(218)
FUND BALANCE (DEFICIT)--Beginning of Year	<u>2,882</u>	<u>2,882</u>	<u>2,882</u>	<u>2,882</u>	<u>3,100</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 3,258</u>	<u>\$ 3,258</u>	<u>\$ 2,890</u>	<u>\$ 2,890</u>	<u>\$ 2,882</u>

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY CLERK'S AUTOMATION FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2016 and 2015

	<u>2016</u>	<u>2015</u>
<u>ASSETS</u>		
Cash	\$ 120,131	\$ 75,354
Due From Other Funds	<u>8,586</u>	<u>38,469</u>
Total Assets	<u>\$ 128,717</u>	<u>\$ 113,823</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	<u>542</u>	<u>266</u>
Total Liabilities	<u>542</u>	<u>266</u>
FUND BALANCE (DEFICIT):		
Restricted For General Government	<u>128,175</u>	<u>113,557</u>
Total Fund Balance (Deficit)	<u>128,175</u>	<u>113,557</u>
Total Liabilities and Fund Balance	<u>\$ 128,717</u>	<u>\$ 113,823</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, 2016

	2016				2015
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Charges for Services	\$ 18,156	\$ 18,156	\$ 25,000	\$ 25,000	\$ 18,460
Investment Earnings	166	166	0	0	44
Miscellaneous	7,594	7,594	7,500	7,500	8,141
Total Revenues	<u>25,916</u>	<u>25,916</u>	<u>32,500</u>	<u>32,500</u>	<u>26,645</u>
EXPENDITURES:					
General Government:					
Commodities	19,884	19,884	21,732	13,170	13,254
Total Expenditures	<u>19,884</u>	<u>19,884</u>	<u>21,732</u>	<u>13,170</u>	<u>13,254</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>6,032</u>	<u>6,032</u>	<u>10,768</u>	<u>19,330</u>	<u>13,391</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	8,586	8,586	0	0	38,469
Transfers Out	0	0	(62,938)	(71,500)	0
Net Other Financing Sources (Uses)	<u>8,586</u>	<u>8,586</u>	<u>(62,938)</u>	<u>(71,500)</u>	<u>38,469</u>
NET CHANGE IN FUND BALANCE	14,618	14,618	(52,170)	(52,170)	51,860
FUND BALANCE (DEFICIT)--Beginning of Year	<u>113,557</u>	<u>113,557</u>	<u>113,557</u>	<u>113,557</u>	<u>61,697</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 128,175</u>	<u>\$ 128,175</u>	<u>\$ 61,387</u>	<u>\$ 61,387</u>	<u>\$ 113,557</u>

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT DOCUMENT STORAGE FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2016 and 2015

<u>ASSETS</u>	<u>2016</u>	<u>2015</u>
Cash	\$ 237,840	\$ 288,102
Due From Other Funds	<u>0</u>	<u>3,728</u>
Total Assets	<u>\$ 237,840</u>	<u>\$ 291,830</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	2,594	2,900
Accounts Payable	19,371	68,085
Due To Other Funds	<u>18,777</u>	<u>45</u>
Total Liabilities	<u>40,742</u>	<u>71,030</u>
FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>197,098</u>	<u>220,800</u>
Total Fund Balance (Deficit)	<u>197,098</u>	<u>220,800</u>
Total Liabilities and Fund Balance	<u>\$ 237,840</u>	<u>\$ 291,830</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, 2016

	2016				2015
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Charges for Services	\$ 234,867	\$ 234,867	\$ 250,000	\$ 250,000	\$ 247,419
Investment Earnings	360	360	100	100	159
Total Revenues	<u>235,227</u>	<u>235,227</u>	<u>250,100</u>	<u>250,100</u>	<u>247,578</u>
EXPENDITURES:					
Justice & Public Safety:					
Salaries	84,096	84,096	90,467	90,467	92,701
Fringe Benefits	38,577	38,577	40,555	40,555	32,215
Commodities	13,448	13,448	13,454	3,000	3,646
Services	75,514	75,514	100,696	93,500	83,337
Capital Outlay	29,417	29,417	33,350	30,000	15,484
Total Expenditures	<u>241,052</u>	<u>241,052</u>	<u>278,522</u>	<u>257,522</u>	<u>227,383</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(5,825)</u>	<u>(5,825)</u>	<u>(28,422)</u>	<u>(7,422)</u>	<u>20,195</u>
OTHER FINANCING SOURCES (USES):					
Transfers Out	<u>(17,877)</u>	<u>(17,877)</u>	<u>(17,877)</u>	<u>(17,877)</u>	<u>(16,800)</u>
Net Other Financing Sources (Uses)	<u>(17,877)</u>	<u>(17,877)</u>	<u>(17,877)</u>	<u>(17,877)</u>	<u>(16,800)</u>
NET CHANGE IN FUND BALANCE	(23,702)	(23,702)	(46,299)	(25,299)	3,395
FUND BALANCE (DEFICIT)--Beginning of Year	<u>220,800</u>	<u>220,800</u>	<u>220,800</u>	<u>220,800</u>	<u>217,405</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 197,098</u>	<u>\$ 197,098</u>	<u>\$ 174,501</u>	<u>\$ 195,501</u>	<u>\$ 220,800</u>

COUNTY OF CHAMPAIGN, ILLINOIS
 VICTIM ADVOCACY GRANT FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2016 and 2015

<u>ASSETS</u>	<u>2016</u>	<u>2015</u>
Cash	\$ 0	\$ 0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	10,789	0
Due From Other Funds	<u>21,250</u>	<u>37,088</u>
Total Assets	<u>\$ 32,039</u>	<u>\$ 37,088</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	2,150	1,907
Due To Other Funds	<u>34,232</u>	<u>49,986</u>
Total Liabilities	<u>36,382</u>	<u>51,893</u>
FUND BALANCE (DEFICIT):		
Unassigned	<u>(4,343)</u>	<u>(14,805)</u>
Total Fund Balance (Deficit)	<u>(4,343)</u>	<u>(14,805)</u>
Total Liabilities and Fund Balance	<u>\$ 32,039</u>	<u>\$ 37,088</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, 2016

	2016				2015
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$ 45,314	\$ 45,314	\$ 34,525	\$ 34,525	\$ 34,525
Total Revenues	<u>45,314</u>	<u>45,314</u>	<u>34,525</u>	<u>34,525</u>	<u>34,525</u>
EXPENDITURES:					
Justice & Public Safety:					
Salaries	<u>56,102</u>	<u>56,102</u>	<u>56,102</u>	<u>56,102</u>	<u>55,280</u>
Total Expenditures	<u>56,102</u>	<u>56,102</u>	<u>56,102</u>	<u>56,102</u>	<u>55,280</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(10,788)</u>	<u>(10,788)</u>	<u>(21,577)</u>	<u>(21,577)</u>	<u>(20,755)</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	<u>21,250</u>	<u>21,250</u>	<u>21,250</u>	<u>21,250</u>	<u>19,500</u>
Net Other Financing Sources (Uses)	<u>21,250</u>	<u>21,250</u>	<u>21,250</u>	<u>21,250</u>	<u>19,500</u>
NET CHANGE IN FUND BALANCE	10,462	10,462	(327)	(327)	(1,255)
FUND BALANCE (DEFICIT)--Beginning of Year	<u>(14,805)</u>	<u>(14,805)</u>	<u>(14,805)</u>	<u>(14,805)</u>	<u>(13,550)</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ (4,343)</u>	<u>\$ (4,343)</u>	<u>\$ (15,132)</u>	<u>\$ (15,132)</u>	<u>\$ (14,805)</u>

COUNTY OF CHAMPAIGN, ILLINOIS
SOLID WASTE MANAGEMENT FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2016 and 2015

<u>ASSETS</u>	<u>2016</u>	<u>2015</u>
Cash	<u>\$ 49,013</u>	<u>\$ 67,947</u>
Total Assets	<u><u>\$ 49,013</u></u>	<u><u>\$ 67,947</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	159	863
Unearned Revenues	<u>900</u>	<u>0</u>
Total Liabilities	<u>1,059</u>	<u>863</u>
FUND BALANCE (DEFICIT):		
Committed To General Government	<u>47,954</u>	<u>67,084</u>
Total Fund Balance (Deficit)	<u>47,954</u>	<u>67,084</u>
Total Liabilities and Fund Balance	<u><u>\$ 49,013</u></u>	<u><u>\$ 67,947</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, 2016

	2016				2015
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$ 37,432	\$ 37,432	\$ 40,983	\$ 6,455	\$ 6,250
Licenses & Permits	1,550	1,550	1,700	1,700	2,000
Investment Earnings	87	87	40	40	46
Miscellaneous	1,170	1,170	0	0	0
Total Revenues	<u>40,239</u>	<u>40,239</u>	<u>42,723</u>	<u>8,195</u>	<u>8,296</u>
EXPENDITURES:					
General Government:					
Commodities	382	382	500	500	2,147
Services	58,987	58,987	61,605	8,950	6,648
Total Expenditures	<u>59,369</u>	<u>59,369</u>	<u>62,105</u>	<u>9,450</u>	<u>8,795</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(19,130)</u>	<u>(19,130)</u>	<u>(19,382)</u>	<u>(1,255)</u>	<u>(499)</u>
OTHER FINANCING SOURCES (USES):					
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	(19,130)	(19,130)	(19,382)	(1,255)	(499)
FUND BALANCE (DEFICIT)--Beginning of Year	<u>67,084</u>	<u>67,084</u>	<u>67,084</u>	<u>67,084</u>	<u>67,583</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 47,954</u>	<u>\$ 47,954</u>	<u>\$ 47,702</u>	<u>\$ 65,829</u>	<u>\$ 67,084</u>

COUNTY OF CHAMPAIGN, ILLINOIS
CHILD ADVOCACY CENTER FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2016 and 2015

<u>ASSETS</u>	<u>2016</u>	<u>2015</u>
Cash	\$ 47,470	\$ 11,775
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	<u>3,663</u>	<u>11,943</u>
Total Assets	<u>\$ 51,133</u>	<u>\$ 23,718</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	4,744	3,827
Accounts Payable	3,896	1,971
Due To Other Funds	<u>3,406</u>	<u>2,285</u>
Total Liabilities	<u>12,046</u>	<u>8,083</u>
FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>39,087</u>	<u>15,635</u>
Total Fund Balance (Deficit)	<u>39,087</u>	<u>15,635</u>
Total Liabilities and Fund Balance	<u>\$ 51,133</u>	<u>\$ 23,718</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, 2016

	2016				2015
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$ 193,745	\$ 193,745	\$ 191,834	\$ 185,084	\$ 151,527
Investment Earnings	50	50	11	11	40
Miscellaneous	20,168	20,168	62,000	62,000	16,633
Total Revenues	<u>213,963</u>	<u>213,963</u>	<u>253,845</u>	<u>247,095</u>	<u>168,200</u>
EXPENDITURES:					
Justice & Public Safety:					
Salaries	111,965	111,965	125,301	119,451	114,915
Fringe Benefits	24,673	24,673	30,585	29,919	28,817
Commodities	7,760	7,760	17,341	22,580	7,182
Services	71,113	71,113	80,010	74,537	68,332
Capital Outlay	0	0	0	0	13,763
Total Expenditures	<u>215,511</u>	<u>215,511</u>	<u>253,237</u>	<u>246,487</u>	<u>233,009</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(1,548)</u>	<u>(1,548)</u>	<u>608</u>	<u>608</u>	<u>(64,809)</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	<u>25,000</u>	<u>25,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Other Financing Sources (Uses)	<u>25,000</u>	<u>25,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET CHANGE IN FUND BALANCE	23,452	23,452	608	608	(64,809)
FUND BALANCE (DEFICIT)--Beginning of Year	<u>15,635</u>	<u>15,635</u>	<u>15,635</u>	<u>15,635</u>	<u>80,444</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 39,087</u>	<u>\$ 39,087</u>	<u>\$ 16,243</u>	<u>\$ 16,243</u>	<u>\$ 15,635</u>

COUNTY OF CHAMPAIGN, ILLINOIS
SPECIALTY COURTS FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2016 and 2015

<u>ASSETS</u>	<u>2016</u>	<u>2015</u>
Cash	\$ 74,191	\$ 68,441
Receivables, Net of Uncollectible Amounts:		
Other	10	0
Due From Other Funds	<u>58,677</u>	<u>56,188</u>
Total Assets	<u>\$ 132,878</u>	<u>\$ 124,629</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	1,654	1,466
Accounts Payable	1,395	370
Due To Other Funds	<u>565</u>	<u>239</u>
Total Liabilities	<u>3,614</u>	<u>2,075</u>
FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>129,264</u>	<u>122,554</u>
Total Fund Balance (Deficit)	<u>129,264</u>	<u>122,554</u>
Total Liabilities and Fund Balance	<u>\$ 132,878</u>	<u>\$ 124,629</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, 2016

	2016				2015
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Charges for Services	\$ 14,238	\$ 14,238	\$ 20,734	\$ 20,734	\$ 21,606
Investment Earnings	142	142	25	25	65
Miscellaneous	386	386	500	500	100
Total Revenues	<u>14,766</u>	<u>14,766</u>	<u>21,259</u>	<u>21,259</u>	<u>21,771</u>
EXPENDITURES:					
Justice & Public Safety:					
Salaries	44,710	44,710	44,711	43,163	41,377
Fringe Benefits	13,975	13,975	14,593	16,141	13,353
Services	8,047	8,047	20,000	20,000	15,082
Total Expenditures	<u>66,732</u>	<u>66,732</u>	<u>79,304</u>	<u>79,304</u>	<u>69,812</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(51,966)</u>	<u>(51,966)</u>	<u>(58,045)</u>	<u>(58,045)</u>	<u>(48,041)</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	<u>58,676</u>	<u>58,676</u>	<u>59,919</u>	<u>59,919</u>	<u>56,188</u>
Net Other Financing Sources (Uses)	<u>58,676</u>	<u>58,676</u>	<u>59,919</u>	<u>59,919</u>	<u>56,188</u>
NET CHANGE IN FUND BALANCE	6,710	6,710	1,874	1,874	8,147
FUND BALANCE (DEFICIT)--Beginning of Year	<u>122,554</u>	<u>122,554</u>	<u>122,554</u>	<u>122,554</u>	<u>114,407</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 129,264</u>	<u>\$ 129,264</u>	<u>\$ 124,428</u>	<u>\$ 124,428</u>	<u>\$ 122,554</u>

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, 2016 and 2015

<u>ASSETS</u>	<u>2016</u>	<u>2015</u>
Cash	\$ 384,881	\$ 383,713
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,433,084	1,427,027
Due From Other Funds	<u>43,310</u>	<u>43,310</u>
Total Assets	<u>\$ 1,861,275</u>	<u>\$ 1,854,050</u>
 <u>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	<u>0</u>	<u>0</u>
Total Liabilities	<u>0</u>	<u>0</u>
DEFERRED INFLOW OF RESOURCES:		
Subsequent Year's Property Taxes	<u>1,433,084</u>	<u>1,427,027</u>
Total Deferred Inflow of Resources	<u>1,433,084</u>	<u>1,427,027</u>
FUND BALANCE (DEFICIT):		
Restricted For Debt Service	<u>428,191</u>	<u>427,023</u>
Total Fund Balance (Deficit)	<u>428,191</u>	<u>427,023</u>
Total Liabilities, Deferred Inflows and Fund Balance	<u>\$ 1,861,275</u>	<u>\$ 1,854,050</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, 2016

	2016				2015
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$1,436,222	\$1,479,532	\$1,436,363	\$1,436,363	\$1,477,625
Investment Earnings	1,434	1,434	0	0	616
Total Revenues	<u>1,437,656</u>	<u>1,480,966</u>	<u>1,436,363</u>	<u>1,436,363</u>	<u>1,478,241</u>
EXPENDITURES:					
Debt Service:					
Principal Retirement	1,085,000	1,085,000	1,085,000	1,085,000	1,030,000
Interest & Fiscal Charges	351,488	351,488	352,538	352,538	405,562
Total Expenditures	<u>1,436,488</u>	<u>1,436,488</u>	<u>1,437,538</u>	<u>1,437,538</u>	<u>1,435,562</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>1,168</u>	<u>44,478</u>	<u>(1,175)</u>	<u>(1,175)</u>	<u>42,679</u>
OTHER FINANCING SOURCES (USES):					
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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	1,168	44,478	(1,175)	(1,175)	42,679
FUND BALANCE (DEFICIT)--Beginning of Year	<u>427,023</u>	<u>383,713</u>	<u>383,713</u>	<u>383,713</u>	<u>384,344</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 428,191</u>	<u>\$ 428,191</u>	<u>\$ 382,538</u>	<u>\$ 382,538</u>	<u>\$ 427,023</u>
Revenues/Sources Conversion to GAAP Basis		(43,310)			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		<u>43,310</u>			
GAAP Basis Fund Balance (Deficit)		<u>\$ 428,191</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
 2007 SERIES HIGHWAY FACILITY BOND DEBT SERVICE FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2016 and 2015

<u>ASSETS</u>	<u>2016</u>	<u>2015</u>
Cash	<u>\$ 867</u>	<u>\$ 758</u>
Total Assets	<u><u>\$ 867</u></u>	<u><u>\$ 758</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	<u>0</u>	<u>0</u>
Total Liabilities	<u>0</u>	<u>0</u>
FUND BALANCE (DEFICIT):		
Restricted For Debt Service	<u>867</u>	<u>758</u>
Total Fund Balance (Deficit)	<u>867</u>	<u>758</u>
Total Liabilities and Fund Balance	<u><u>\$ 867</u></u>	<u><u>\$ 758</u></u>

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, 2016

	2016				2015
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Investment Earnings	\$ 109	\$ 109	\$ 0	\$ 0	\$ 53
Total Revenues	109	109	0	0	53
EXPENDITURES:					
Debt Service:					
Principal Retirement	195,000	195,000	195,000	195,000	185,000
Interest & Fiscal Charges	8,288	8,288	9,288	9,288	16,150
Total Expenditures	203,288	203,288	204,288	204,288	201,150
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(203,179)	(203,179)	(204,288)	(204,288)	(201,097)
OTHER FINANCING SOURCES (USES):					
Transfers In	203,288	203,288	203,289	203,289	201,150
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	203,288	203,288	203,289	203,289	201,150
NET CHANGE IN FUND BALANCE	109	109	(999)	(999)	53
FUND BALANCE (DEFICIT)--Beginning of Year	758	758	758	758	705
FUND BALANCE (DEFICIT)--End of Year	\$ 867	\$ 867	\$ (241)	\$ (241)	\$ 758

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, 2016 and 2015

<u>ASSETS</u>	<u>2016</u>	<u>2015</u>
Cash	\$ 284,797	\$ 213,763
Due From Other Funds	<u>916,168</u>	<u>841,386</u>
Total Assets	<u>\$ 1,200,965</u>	<u>\$ 1,055,149</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	<u>39,835</u>	<u>40,209</u>
Total Liabilities	<u>39,835</u>	<u>40,209</u>
FUND BALANCE (DEFICIT):		
Assigned to Capital Projects	<u>1,161,130</u>	<u>1,014,940</u>
Total Fund Balance (Deficit)	<u>1,161,130</u>	<u>1,014,940</u>
Total Liabilities and Fund Balance	<u>\$ 1,200,965</u>	<u>\$ 1,055,149</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, 2016

	2016				2015
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 120,116
Investment Earnings	1,182	1,182	0	0	384
Miscellaneous	4,200	4,200	4,200	0	0
Total Revenues	5,382	5,382	4,200	0	120,500
EXPENDITURES:					
General Government:					
Commodities	83,165	83,165	139,457	111,330	58,290
Services	130,510	130,510	134,844	28,256	441,069
Capital Outlay	485,098	485,098	682,366	642,174	268,341
Justice & Public Safety:					
Commodities	159,750	159,750	336,498	293,844	84,551
Services	13,729	13,729	14,521	0	8,640
Capital Outlay	64,710	64,710	234,848	225,681	0
Development:					
Commodities	1,665	1,665	4,290	4,200	1,422
Services	300	300	1,800	1,800	300
Debt Service					
Principal Retirement	5,908	5,908	5,909	0	0
Interest & Fiscal Charges	222	222	222	0	0
Total Expenditures	945,057	945,057	1,554,755	1,307,285	862,613
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(939,675)	(939,675)	(1,550,555)	(1,307,285)	(742,113)
OTHER FINANCING SOURCES (USES):					
Capital Lease Financing	141,728	141,728	141,728	0	0
Transfers In	944,137	944,137	957,843	860,189	851,385
Net Other Financing Sources (Uses)	1,085,865	1,085,865	1,099,571	860,189	851,385
NET CHANGE IN FUND BALANCE	146,190	146,190	(450,984)	(447,096)	109,272
FUND BALANCE (DEFICIT)--Beginning of Year	1,014,940	1,014,940	1,014,940	1,014,940	905,668
FUND BALANCE (DEFICIT)--End of Year	\$ 1,161,130	\$ 1,161,130	\$ 563,956	\$ 567,844	\$ 1,014,940

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT COMPLEX CONSTRUCTION FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2016 and 2015

<u>ASSETS</u>	<u>2016</u>	<u>2015</u>
Cash	<u>\$ 377,312</u>	<u>\$ 423,621</u>
Total Assets	<u>\$ 377,312</u>	<u>\$ 423,621</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	<u>66,690</u>	<u>820</u>
Total Liabilities	<u>66,690</u>	<u>820</u>
FUND BALANCE (DEFICIT):		
Assigned to Capital Projects	<u>310,622</u>	<u>422,801</u>
Total Fund Balance (Deficit)	<u>310,622</u>	<u>422,801</u>
Total Liabilities and Fund Balance	<u>\$ 377,312</u>	<u>\$ 423,621</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, 2016

	2016				2015
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Investment Earnings	\$ 1,280	\$ 1,280	\$ 250	\$ 250	\$ 202
Miscellaneous	0	0	0	0	16,308
Total Revenues	<u>1,280</u>	<u>1,280</u>	<u>250</u>	<u>250</u>	<u>16,510</u>
EXPENDITURES:					
Justice & Public Safety: Services	<u>113,459</u>	<u>113,459</u>	<u>255,000</u>	<u>255,000</u>	<u>189,503</u>
Total Expenditures	<u>113,459</u>	<u>113,459</u>	<u>255,000</u>	<u>255,000</u>	<u>189,503</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(112,179)</u>	<u>(112,179)</u>	<u>(254,750)</u>	<u>(254,750)</u>	<u>(172,993)</u>
OTHER FINANCING SOURCES (USES):					
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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	(112,179)	(112,179)	(254,750)	(254,750)	(172,993)
FUND BALANCE (DEFICIT)--Beginning of Year	<u>422,801</u>	<u>422,801</u>	<u>422,801</u>	<u>422,801</u>	<u>595,794</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 310,622</u>	<u>\$ 310,622</u>	<u>\$ 168,051</u>	<u>\$ 168,051</u>	<u>\$ 422,801</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, 2016 and 2015

<u>ASSETS</u>	<u>2016</u>	<u>2015</u>
CURRENT ASSETS:		
Cash	\$ 313,060	\$ 366,629
Receivables, Net of Uncollectible Amounts:		
Patient Accounts	1,218,794	3,553,516
Property Taxes	1,243,868	1,166,286
Intergovernmental	2,229,394	1,122,431
Other	897	828
Due From Other Funds	35,456	35,456
Inventories	21,112	21,112
Prepaid Items	10,862	69,720
Resident Trust Accounts	21,646	25,260
NONCURRENT ASSETS:		
Capital Assets:		
Buildings and Improvements	24,561,009	23,962,405
Equipment	1,604,828	1,599,143
Less Accumulated Depreciation	<u>(7,419,141)</u>	<u>(6,643,050)</u>
Total Assets	<u>23,841,785</u>	<u>25,279,736</u>
<u>DEFERRED OUTFLOW OF RESOURCES</u>		
Related to Pension Liability	<u>1,544,583</u>	<u>1,844,213</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 25,386,368</u>	<u>\$ 27,123,949</u>
<u>LIABILITIES</u>		
CURRENT LIABILITIES:		
Accrued Salaries Payable	258,623	208,824
Accounts Payable	2,564,488	1,319,819
Due To Other Funds	982,920	285,484
Funds Held For Others	21,646	25,260
Compensated Absences Payable	53,172	58,637
Tax Anticipation Notes Payable	1,021,757	997,829
Due to Other Governments	0	693,950
NONCURRENT LIABILITIES:		
Compensated Absences Payable	212,688	234,549
Net Obligation for Other Post-Employment Benefits	224,375	212,537
Net Pension Liability	<u>1,749,296</u>	<u>3,084,325</u>
Total Liabilities	<u>7,088,965</u>	<u>7,121,214</u>
<u>DEFERRED INFLOW OF RESOURCES</u>		
Subsequent Year's Property Taxes	1,243,868	1,166,286
Related to Pension Liability	<u>41,167</u>	<u>29,036</u>
Total Deferred Inflow of Resources	<u>1,285,035</u>	<u>1,195,322</u>
<u>NET POSITION</u>		
Invested in Capital Assets	18,746,696	18,918,498
Unrestricted	<u>(1,734,328)</u>	<u>(111,085)</u>
Total Net Position	<u>\$ 17,012,368</u>	<u>\$ 18,807,413</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, 2016

	2016				2015
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
OPERATING REVENUES:					
Charges for Services	\$11,353,204	\$12,837,268	\$15,585,241	\$15,542,306	\$13,314,667
Miscellaneous	3,268	(3,776)	29,500	29,500	33,476
Total Operating Revenues	11,356,472	12,833,492	15,614,741	15,571,806	13,348,143
OPERATING EXPENSES:					
Salaries	6,667,136	6,692,520	7,238,215	7,106,873	6,034,219
Fringe Benefits	1,027,453	1,978,054	2,543,299	2,674,641	2,451,180
Commodities	843,742	392,151	868,304	884,696	851,321
Services	4,711,924	4,029,190	5,472,504	5,169,062	5,339,185
Capital Outlay	0	312,287	361,885	556,000	0
Depreciation	776,091	0	0	0	729,799
Total Operating Expenses	14,026,346	13,404,202	16,484,207	16,391,272	15,405,704
OPERATING INCOME (LOSS)	(2,669,874)	(570,710)	(869,466)	(819,466)	(2,057,561)
NON-OPERATING REVENUES (EXPENSES):					
Property Tax	1,162,511	\$1,197,967	1,173,917	1,173,917	1,175,543
Intergovernmental Revenue	0	0	0	0	0
Investment Earnings	545	545	300	300	488
Donations	4,542	4,542	3,500	3,500	5,400
Gain (Loss) on Disposal of Capital Assets	0	0	0	0	0
Interest Expense	(6,955)	(6,955)	(11,000)	(7,000)	(2,974)
Net Non-Operating Revenues (Expenses)	1,160,643	1,196,099	1,166,717	1,170,717	1,178,457
INCOME (LOSS) BEFORE TRANSFERS	(1,509,231)	625,389	297,251	351,251	(879,104)
Transfers In	0	0	0	0	0
Transfers Out	(285,814)	(23,712)	(307,765)	(311,765)	(307,490)
CHANGE IN NET POSITION	(1,795,045)	601,677	(10,514)	39,486	(1,186,594)
NET POSITION--Beginning of Year	18,807,413	(359,849)	(359,849)	(359,849)	19,994,007
NET POSITION--End of Year	17,012,368	241,828	(370,363)	(320,363)	18,807,413
Revenues/Transfers In Conversion to GAAP Basis		(1,512,476)			
Expenses/Transfers Out Conversion to GAAP Basis		(884,246)			
Beginning Net Position Conversion to GAAP Basis		19,167,262			
GAAP Basis Net Position		17,012,368			

COUNTY OF CHAMPAIGN, ILLINOIS
NURSING HOME FUND
COMPARATIVE STATEMENT OF CASH FLOWS
FOR THE FISCAL YEARS ENDED DECEMBER 31, 2016 and 2015

Exhibit F-3

	2016	2015
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Receipts from Customers	\$ 12,584,162	\$ 13,536,138
Cash Payments to Employees for Services	(6,644,663)	(6,079,952)
Cash Payments to Suppliers and Other Funds For Goods and Services	(6,287,536)	(8,355,523)
Net Cash Provided (Used) By Operating Activities	(348,037)	(899,337)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Property Taxes Received	1,162,511	1,175,543
Gifts And Donations Received	4,542	5,400
Cash Received from Tax Anticipation Borrowing	1,021,757	997,829
Tax Anticipation Borrowing Repaid	(997,829)	(971,120)
Interest Paid on Tax Anticipation Borrowing	(6,955)	(2,974)
Transfers/Loans Paid To Other Funds	(285,814)	(307,490)
Net Cash Provided (Used) By Non-Capital Financing Activities	898,212	897,188
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Payments for Acquisition and Construction of Capital Assets	(604,289)	(336,897)
Net Cash Provided (Used) By Capital and Related Financing Activities	(604,289)	(336,897)
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest Received on Investments and Bank Deposits	545	488
Net Cash Provided (Used) By Investment Activities	545	488
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(53,569)	(338,558)
Cash and Cash Equivalents at Beginning of Year	366,629	705,187
Cash and Cash Equivalents at End of Year	\$ 313,060	\$ 366,629
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	(\$2,669,874)	(\$2,057,561)
Adjust For Non-Cash Revenue/Expense:		
Depreciation Expense	776,091	729,799
Increase (Decrease) in Net Obligation for OPEB	11,838	21,723
Decrease (Increase) in Net Deferred Inflows/Outflows	311,761	(1,122,473)
Increase(Decrease) in Net Pension Liability	(1,335,029)	1,539,668
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	1,227,690	223,451
Decrease (Increase) in Due From Other Funds	0	(35,456)
Decrease (Increase) in Inventories	0	(15,347)
Decrease (Increase) in Prepaid Items	58,858	(59,453)
Increase (Decrease) in Salaries & Compensated Absences Payable	22,473	(45,733)
Increase (Decrease) in Payables	1,244,669	(182,068)
Increase (Decrease) in Due to Other Governments	(693,950)	43,480
Increase (Decrease) in Due To Other Funds	697,436	60,633
Net Cash Provided (Used) By Operating Activities	\$ (348,037)	\$ (899,337)

Non-cash Investing, Capital and Financing Activities:

In fiscal year 2016, 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, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
CURRENT ASSETS:		
Cash	\$ 2,056,389	\$ 1,705,740
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	198	184
Other	0	750
Due From Other Funds	1,929,966	1,924,731
Prepaid Items	740,876	702,559
Total Assets	\$ 4,727,429	\$ 4,333,964
 <u>LIABILITIES</u>		
CURRENT LIABILITIES:		
Accounts Payable	30,813	11,516
Due To Other Funds	19,085	38
Estimated Claims Payable	1,172,928	1,144,755
NONCURRENT LIABILITIES:		
Estimated Claims Payable	2,472,425	2,435,568
Total Liabilities	3,695,251	3,591,877
 <u>NET POSITION</u>		
Unrestricted	1,032,178	742,087
Total Net Position	\$ 1,032,178	\$ 742,087

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, 2016

	2016				2015
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
OPERATING REVENUES:					
Charges for Services	\$ 1,947,066	\$ 1,820,511	\$ 2,434,110	\$ 2,434,110	\$ 1,722,295
Miscellaneous	73,186	73,186	13,809	0	25,219
Total Operating Revenues	<u>2,020,252</u>	<u>1,893,697</u>	<u>2,447,919</u>	<u>2,434,110</u>	<u>1,747,514</u>
OPERATING EXPENSES:					
Salaries	18,700	0	0	0	12,130
Fringe Benefits	896,061	836,548	1,107,357	1,107,357	1,610,600
Commodities	0	0	0	0	41
Services	820,429	814,912	1,226,567	1,212,903	1,761,230
Total Operating Expenses	<u>1,735,190</u>	<u>1,651,460</u>	<u>2,333,924</u>	<u>2,320,260</u>	<u>3,384,001</u>
OPERATING INCOME (LOSS)	<u>285,062</u>	<u>242,237</u>	<u>113,995</u>	<u>113,850</u>	<u>(1,636,487)</u>
NON-OPERATING REVENUES (EXPENSES):					
Investment Earnings	5,029	5,029	2,000	2,000	2,281
Net Non-Operating Revenues (Expenses)	<u>5,029</u>	<u>5,029</u>	<u>2,000</u>	<u>2,000</u>	<u>2,281</u>
INCOME (LOSS) BEFORE TRANSFERS	290,091	247,266	115,995	115,850	(1,634,206)
Transfers Out	0	(18,700)	(18,700)	(18,555)	0
CHANGE IN NET POSITION	290,091	228,566	97,295	97,295	(1,634,206)
NET POSITION--Beginning of Period	<u>742,087</u>	<u>4,322,410</u>	<u>4,322,410</u>	<u>4,322,410</u>	<u>2,376,293</u>
NET POSITION--End of Period	<u>\$ 1,032,178</u>	<u>\$ 4,550,976</u>	<u>\$ 4,419,705</u>	<u>\$ 4,419,705</u>	<u>\$ 742,087</u>
Revenues/Transfers In Conversion to GAAP Basis		126,555			
Expenses/Transfers Out Conversion to GAAP Basis		(65,030)			
Beginning Net Position Conversion to GAAP Basis		<u>(3,580,323)</u>			
GAAP Basis Net Position		<u>\$ 1,032,178</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
 SELF-FUNDED INSURANCE FUND
 COMPARATIVE STATEMENT OF CASH FLOWS
 FOR THE FISCAL YEARS ENDED DECEMBER 31, 2016 and 2015

	<u>2016</u>	<u>2015</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Receipts from Other Funds and Employees for Services	\$ 1,941,817	\$ 1,849,462
Cash Receipts for Claims Reimbursements	73,936	25,190
Cash Payments to Employees for Services	(18,700)	(12,130)
Cash Payments to Suppliers for Goods and Services	(812,049)	(1,246,248)
Cash Payments for Claims	<u>(839,384)</u>	<u>(502,221)</u>
Net Cash Provided (Used) By Operating Activities	<u>345,620</u>	<u>114,053</u>
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest Received on Investments and Bank Deposits	<u>5,029</u>	<u>2,281</u>
Net Cash Provided (Used) By Investment Activities	<u>5,029</u>	<u>2,281</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	350,649	116,334
Cash and Cash Equivalents at Beginning of Year	<u>1,705,740</u>	<u>1,589,406</u>
Cash and Cash Equivalents at End of Year	<u><u>\$ 2,056,389</u></u>	<u><u>\$ 1,705,740</u></u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	\$285,062	(\$1,636,487)
Adjust For Non-Cash Revenue/Expense:		
Increase (Decrease) in Estimated Claims Payable	65,030	1,651,222
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	736	(61)
Decrease (Increase) in Due From Other Funds	(5,235)	127,199
Increase (Decrease) in Prepaid Items	(38,317)	14,118
Increase (Decrease) in Payables	19,297	(35,921)
Increase (Decrease) in Due To Other Funds	<u>19,047</u>	<u>(6,017)</u>
Net Cash Provided (Used) By Operating Activities	<u><u>\$ 345,620</u></u>	<u><u>\$ 114,053</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, 2016 and 2015

<u>ASSETS</u>	<u>2016</u>	<u>2015</u>
CURRENT ASSETS:		
Cash	\$ 718,165	\$ 70,763
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	49	0
Other	1,136	269
Due From Other Funds	<u>6,047</u>	<u>0</u>
Total Assets	<u>\$ 725,397</u>	<u>\$ 71,032</u>
 LIABILITIES		
CURRENT LIABILITIES:		
Accounts Payable	95,703	29,807
Due To Other Funds	29,654	32
Funds Held For Others	<u>85,084</u>	<u>85,331</u>
Total Liabilities	<u>210,441</u>	<u>115,170</u>
 NET POSITION		
Unrestricted	<u>514,956</u>	<u>(44,138)</u>
Total Net Position	<u>\$ 514,956</u>	<u>\$ (44,138)</u>

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, 2016

	2016				2015
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
OPERATING REVENUES:					
Charges for Services	\$ 5,991,926	\$ 5,991,926	\$ 6,845,427	\$ 6,845,427	\$ 5,948,774
Miscellaneous	300	300	200	0	350
Total Operating Revenues	<u>5,992,226</u>	<u>5,992,226</u>	<u>6,845,627</u>	<u>6,845,427</u>	<u>5,949,124</u>
OPERATING EXPENSES:					
Salaries	29,636	0	0	0	29,197
Fringe Benefits	5,390,524	5,390,524	6,134,116	6,134,116	5,943,101
Commodities	136	136	136	0	0
Services	13,540	13,540	16,064	16,000	959
Total Operating Expenses	<u>5,433,836</u>	<u>5,404,200</u>	<u>6,150,316</u>	<u>6,150,116</u>	<u>5,973,257</u>
OPERATING INCOME (LOSS)	<u>558,390</u>	<u>588,026</u>	<u>695,311</u>	<u>695,311</u>	<u>(24,133)</u>
NON-OPERATING REVENUES (EXPENSES):					
Investment Earnings	704	704	0	0	87
Net Non-Operating Revenues (Expenses)	<u>704</u>	<u>704</u>	<u>0</u>	<u>0</u>	<u>87</u>
INCOME (LOSS) BEFORE TRANSFERS	559,094	588,730	695,311	695,311	(24,046)
Transfers Out	0	(29,636)	(31,035)	(31,035)	0
CHANGE IN NET POSITION	559,094	559,094	664,276	664,276	(24,046)
NET POSITION--Beginning of Period	<u>(44,138)</u>	<u>(44,138)</u>	<u>(44,138)</u>	<u>(44,138)</u>	<u>(20,092)</u>
NET POSITION--End of Period	<u>\$ 514,956</u>	<u>\$ 514,956</u>	<u>\$ 620,138</u>	<u>\$ 620,138</u>	<u>\$ (44,138)</u>

COUNTY OF CHAMPAIGN, ILLINOIS
EMPLOYEE HEALTH INSURANCE FUND
COMPARATIVE STATEMENT OF CASH FLOWS
FOR THE FISCAL YEARS ENDED DECEMBER 31, 2016 and 2015

	<u>2016</u>	<u>2015</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Receipts from Other Funds and Employees for Services	\$ 5,985,263	\$ 5,960,463
Cash Receipts for Claims Reimbursements	0	0
Cash Payments to Employees for Services	(29,636)	(29,197)
Cash Payments to Suppliers for Goods and Services	(5,308,929)	(6,447,203)
Cash Payments for Claims	<u>0</u>	<u>0</u>
Net Cash Provided (Used) By Operating Activities	<u>646,698</u>	<u>(515,937)</u>
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest Received on Investments and Bank Deposits	<u>704</u>	<u>87</u>
Net Cash Provided (Used) By Investment Activities	<u>704</u>	<u>87</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	647,402	(515,850)
Cash and Cash Equivalents at Beginning of Year	<u>70,763</u>	<u>586,613</u>
Cash and Cash Equivalents at End of Year	<u><u>\$ 718,165</u></u>	<u><u>\$ 70,763</u></u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	\$ 558,390	\$ (24,133)
Adjust For Non-Cash Revenue/Expense:		
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	(916)	718
Decrease (Increase) in Due From Other Funds	(6,047)	10,621
Increase (Decrease) in Payables	65,896	(454,538)
Increase (Decrease) in Due To Other Funds	29,622	(29,912)
Increase (Decrease) in Unearned Revenue	0	(17,029)
Increase (Decrease) in Unremitted Payroll Withholdings	<u>(247)</u>	<u>(1,664)</u>
Net Cash Provided (Used) By Operating Activities	<u><u>\$ 646,698</u></u>	<u><u>\$ (515,937)</u></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, 2016 and 2015

	<u>2016</u>	<u>2015</u>
<u>ASSETS</u>		
Cash	\$ 920,506	\$ 883,743
Receivables:		
Intergovernmental	<u>185,632</u>	<u>176,476</u>
Total Assets	<u>\$ 1,106,138</u>	<u>\$ 1,060,219</u>
 <u>LIABILITIES</u>		
Accounts Payable	<u>0</u>	<u>6,771</u>
Total Liabilities	<u>0</u>	<u>6,771</u>
 <u>NET POSITION</u>		
Held in Trust for Other Governments	<u>\$ 1,106,138</u>	<u>\$ 1,053,448</u>

COUNTY OF CHAMPAIGN, ILLINOIS
TOWNSHIP MOTOR FUEL TAX FUND
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE FISCAL YEARS ENDED DECEMBER 31, 2016 AND 2015

	<u>2016</u>	<u>2015</u>
ADDITIONS:		
Intergovernmental Revenue	\$ 2,116,828	\$ 2,056,812
Investment Earnings	3,712	4,793
Miscellaneous	<u>0</u>	<u>0</u>
Total Additions	<u>2,120,540</u>	<u>2,061,605</u>
DEDUCTIONS:		
Township Road Maintenance: Services	<u>2,067,850</u>	<u>2,707,486</u>
Total Deductions	<u>2,067,850</u>	<u>2,707,486</u>
CHANGE IN NET POSITION	52,690	(645,881)
NET POSITION--Beginning of Period	<u>1,053,448</u>	<u>1,699,329</u>
NET POSITION--End of Period	<u><u>\$ 1,106,138</u></u>	<u><u>\$ 1,053,448</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
TOWNSHIP BRIDGE FUND
COMPARATIVE STATEMENT OF FIDUCIARY NET POSITION
DECEMBER 31, 2016 and 2015

	<u>2016</u>	<u>2015</u>
<u>ASSETS</u>		
Cash	\$ 171,441	\$ 457,474
Receivables:		
Intergovernmental	<u>0</u>	<u>103,410</u>
Total Assets	<u>\$ 171,441</u>	<u>\$ 560,884</u>
 <u>LIABILITIES</u>		
Accounts Payable	<u>3,961</u>	<u>20,446</u>
Total Liabilities	<u>3,961</u>	<u>20,446</u>
 <u>NET POSITION</u>		
Held in Trust for Other Governments	<u>\$ 167,480</u>	<u>\$ 540,438</u>

COUNTY OF CHAMPAIGN, ILLINOIS
TOWNSHIP BRIDGE FUND
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE FISCAL YEARS ENDED DECEMBER 31, 2016 AND 2015

	<u>2016</u>	<u>2015</u>
ADDITIONS:		
Intergovernmental Revenue	\$ 250,514	\$ 774,891
Investment Earnings	<u>1,294</u>	<u>948</u>
Total Additions	<u>251,808</u>	<u>775,839</u>
DEDUCTIONS:		
Township Bridge Maintenance:		
Capital Outlay	<u>624,766</u>	<u>476,842</u>
Total Deductions	<u>624,766</u>	<u>476,842</u>
CHANGE IN NET POSITION	(372,958)	298,997
NET POSITION--Beginning of Period	<u>540,438</u>	<u>241,441</u>
NET POSITION--End of Period	<u><u>\$ 167,480.00</u></u>	<u><u>\$ 540,438.00</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, 2016 AND 2015

	<u>2016</u>	<u>2,015</u>
<u>GARNISHMENTS FUND</u>		
ASSETS:		
Cash	\$ 3,483	\$ 0
Total Assets	<u>3,483</u>	<u>\$ 0</u>
LIABILITIES:		
Funds Held for Others	<u>3,483</u>	<u>0</u>
Total Liabilities	<u>\$ 3,483</u>	<u>\$ 0</u>
 <u>ESTATE FUND</u>		
ASSETS:		
Cash	\$ 39,185	\$ 30,761
Total Assets	<u>\$ 39,185</u>	<u>\$ 30,761</u>
LIABILITIES:		
Funds Held for Others	<u>39,185</u>	<u>30,761</u>
Total Liabilities	<u>\$ 39,185</u>	<u>\$ 30,761</u>
 <u>PROPERTY CONDEMNATIONS FUND</u>		
ASSETS:		
Cash	\$ 135,875	\$ 60,470
Total Assets	<u>\$ 135,875</u>	<u>\$ 60,470</u>
LIABILITIES:		
Funds Held For Others	<u>135,875</u>	<u>60,470</u>
Total Liabilities	<u>\$ 135,875</u>	<u>\$ 60,470</u>

COUNTY OF CHAMPAIGN, ILLINOIS
INDIVIDUAL AGENCY FUNDS
COMPARATIVE STATEMENTS OF FIDUCIARY NET POSITION
DECEMBER 31, 2016 AND 2015

	<u>2016</u>	<u>2,015</u>
<u>SHERIFF FORECLOSURE FUND</u>		
ASSETS:		
Cash	\$ 344,603	\$ 268,040
Total Assets	<u>\$ 344,603</u>	<u>\$ 268,040</u>
LIABILITIES:		
Funds Held for Others	<u>344,603</u>	<u>268,040</u>
Total Liabilities	<u>\$ 344,603</u>	<u>\$ 268,040</u>
<u>COUNTY COLLECTOR FUND</u>		
ASSETS:		
Cash	\$ 883,010	\$ 981,935
Intergovernmental Receivable	<u>75,783</u>	<u>7,404</u>
Total Assets	<u>\$ 958,793</u>	<u>\$ 989,339</u>
LIABILITIES:		
Funds Held For Others	<u>958,793</u>	<u>989,339</u>
Total Liabilities	<u>\$ 958,793</u>	<u>\$ 989,339</u>
<u>CIRCUIT CLERK FUND</u>		
ASSETS:		
Cash	\$ 39,032	\$ 598,923
Investments	<u>1,002,374</u>	<u>1,020,276</u>
Total Assets	<u>\$ 1,041,406</u>	<u>\$ 1,619,199</u>
LIABILITIES:		
Funds Held For Others	<u>1,041,406</u>	<u>1,619,199</u>
Total Liabilities	<u>\$ 1,041,406</u>	<u>\$ 1,619,199</u>

COUNTY OF CHAMPAIGN, ILLINOIS
INDIVIDUAL AGENCY FUNDS
COMPARATIVE STATEMENTS OF FIDUCIARY NET POSITION
DECEMBER 31, 2016 AND 2015

	<u>2016</u>	<u>2,015</u>
<u>COUNTY CLERK FUND</u>		
ASSETS:		
Cash	\$ 448,063	\$ 504,425
Investments	<u>255,346</u>	<u>255,001</u>
Total Assets	<u>\$ 703,409</u>	<u>\$ 759,426</u>
LIABILITIES:		
Funds Held For Others	<u>703,419</u>	<u>759,426</u>
Total Liabilities	<u>\$ 703,419</u>	<u>\$ 759,426</u>
<u>COURT SERVICES FUND</u>		
ASSETS:		
Cash	<u>\$ 6,761</u>	<u>\$ 17,551</u>
Total Assets	<u>\$ 6,761</u>	<u>\$ 17,551</u>
LIABILITIES:		
Funds Held For Others	<u>6,761</u>	<u>17,551</u>
Total Liabilities	<u>\$ 6,761</u>	<u>\$ 17,551</u>
<u>ALL AGENCY FUNDS</u>		
ASSETS:		
Cash	\$ 1,900,012	\$ 2,462,105
Investments	1,257,720	1,275,277
Intergovernmental Receivable	<u>75,783</u>	<u>7,404</u>
Total Assets	<u>\$ 3,233,515</u>	<u>\$ 3,744,786</u>
LIABILITIES:		
Funds Held For Others	<u>3,233,525</u>	<u>3,744,786</u>
Total Liabilities	<u>\$ 3,233,525</u>	<u>\$ 3,744,786</u>

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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, 2016 and 2015

	2016	2015
<u>GOVERNMENTAL FUNDS CAPITAL ASSETS</u>		
Land	\$ 1,977,270	\$ 1,977,270
Infrastructure	74,263,633	74,263,633
Buildings and Improvements	75,999,086	75,497,428
Equipment	16,006,800	15,342,375
Construction in Progress	2,574,415	2,110,116
Total Governmental Funds Capital Assets	\$ 170,821,204	\$ 169,190,822
 <u>SOURCE OF FUNDING</u>		
General Fund Revenues	\$ 11,806,039	\$ 11,830,146
Special Revenue Funds	89,353,891	88,150,780
Capital Projects Funds	69,244,857	68,793,479
Gifts	416,417	416,417
Total Governmental Funds Capital Assets	\$ 170,821,204	\$ 169,190,822

COUNTY OF CHAMPAIGN, ILLINOIS
 CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
 SCHEDULE BY FUNCTION AND ACTIVITY
 DECEMBER 31, 2016

FUNCTION AND ACTIVITY	Land	Infrastructure	Buildings & Improvements	Equipment	Construction in Progress	Total
GENERAL GOVERNMENT:						
County Board	\$ 0	\$ 0	\$ 0	\$ 60,083	\$ 0	\$ 60,083
Administrative Services	0	0	0	527,464	0	527,464
County Clerk	0	0	0	1,351,758	0	1,351,758
Recorder	0	0	0	287,077	0	287,077
Supervisor of Assessments	0	0	0	26,645	0	26,645
Treasurer	0	0	0	36,118	0	36,118
Information Technology	0	0	0	167,346	0	167,346
Public Properties	192,138	0	8,037,215	349,984	17,646	8,596,983
Total General Government	<u>192,138</u>	<u>0</u>	<u>8,037,215</u>	<u>2,806,475</u>	<u>17,646</u>	<u>11,053,474</u>
JUSTICE AND PUBLIC SAFETY:						
Circuit Clerk	0	0	0	478,767	0	478,767
Circuit Court / Law Library	0	0	0	1,654,759	0	1,654,759
Public Defender	0	0	0	17,906	0	17,906
Sheriff / Correctional Centers	0	0	0	4,476,022	0	4,476,022
State's Attorney	0	0	0	63,530	0	63,530
Coroner	0	0	0	206,028	0	206,028
ESDA / Emergency Management Agcy.	0	0	0	578,660	0	578,660
Court Services / Juvenile Detention	0	0	0	526,147	0	526,147
Animal Control	0	0	0	198,706	0	198,706
Child Advocacy Center	0	0	0	13,763	0	13,763
Public Properties	1,423,487	0	59,529,743	0	0	60,953,230
Total Justice and Public Safety	<u>1,423,487</u>	<u>0</u>	<u>59,529,743</u>	<u>8,214,288</u>	<u>0</u>	<u>69,167,518</u>
HEALTH SERVICES						
Total Health Services	<u>0</u>	<u>0</u>	<u>498,342</u>	<u>38,494</u>	<u>0</u>	<u>536,836</u>
EDUCATION						
Total Education	<u>0</u>	<u>0</u>	<u>0</u>	<u>785,403</u>	<u>0</u>	<u>785,403</u>
SOCIAL SERVICES						
Total Social Services	<u>732</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>732</u>
DEVELOPMENT						
Total Development	<u>11,267</u>	<u>0</u>	<u>0</u>	<u>689,716</u>	<u>0</u>	<u>700,983</u>
HIGHWAYS AND BRIDGES						
Total Highways and Bridges	<u>349,646</u>	<u>74,263,633</u>	<u>7,933,786</u>	<u>3,472,424</u>	<u>2,556,769</u>	<u>88,576,258</u>
Total Governmental Funds Capital Assets	<u>\$ 1,977,270</u>	<u>\$ 74,263,633</u>	<u>\$ 75,999,086</u>	<u>\$ 16,006,800</u>	<u>\$ 2,574,415</u>	<u>\$ 170,821,204</u>

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, 2016

	<u>Balance</u> <u>12/31/15</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>12/31/16</u>
<u>GOVERNMENTAL FUNDS CAPITAL ASSETS</u>				
Land	\$ 1,977,270	\$ 0	\$ 0	\$ 1,977,270
Infrastructure	74,263,633	0	0	74,263,633
Buildings and Improvements	75,497,428	501,658	0	75,999,086
Equipment	15,342,375	1,350,447	686,022	16,006,800
Construction in Progress	2,110,116	464,299	0	2,574,415
	<hr/>			
Total Governmental Funds Capital Assets	<u>\$ 169,190,822</u>	<u>\$ 2,316,404</u>	<u>\$ 686,022</u>	<u>\$ 170,821,204</u>
 <u>SOURCE OF FUNDING</u>				
General Fund Revenues	\$ 11,830,146	\$ 295,091	\$ 319,198	\$ 11,806,039
Special Revenue Funds	88,150,780	1,452,056	248,945	89,353,891
Capital Projects Funds	68,793,479	569,257	117,879	69,244,857
Gifts	416,417	0	0	416,417
	<hr/>			
Total Governmental Funds Capital Assets	<u>\$ 169,190,822</u>	<u>\$ 2,316,404</u>	<u>\$ 686,022</u>	<u>\$ 170,821,204</u>

COUNTY OF CHAMPAIGN, ILLINOIS
 CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
 SCHEDULE OF CHANGES BY FUNCTION
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016

<u>FUNCTION AND ACTIVITY</u>	<u>Balance</u> <u>12/31/15</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>12/31/16</u>
GENERAL GOVERNMENT:				
County Board	\$ 60,083	\$ 0	\$ 0	\$ 60,083
Administrative Services	700,559	0	173,095	527,464
County Clerk	1,355,378	0	3,620	1,351,758
Recorder	309,787	0	22,710	287,077
Supervisor of Assessments	26,645	0	0	26,645
Treasurer	51,706	0	15,588	36,118
Information Technology	47,095	120,251	0	167,346
Public Properties	8,071,679	525,304	0	8,596,983
Total General Government	<u>10,622,932</u>	<u>645,555</u>	<u>215,013</u>	<u>11,053,474</u>
JUSTICE AND PUBLIC SAFETY:				
Circuit Clerk	424,141	75,365	20,739	478,767
Circuit Court / Law Library	1,629,674	28,817	3,732	1,654,759
Public Defender	17,906	0	0	17,906
Sheriff / Correctional Centers	4,486,299	210,423	220,700	4,476,022
State's Attorney	74,143	0	10,613	63,530
Coroner	182,088	41,698	17,758	206,028
ESDA / Emergency Management Agency	608,400	0	29,740	578,660
Court Services / Juvenile Detention	471,141	81,666	26,660	526,147
Animal Control	189,706	9,000	0	198,706
Child Advocacy Center	18,872	0	5,109	13,763
Public Properties	60,953,230	0	0	60,953,230
Total Justice and Public Safety	<u>69,055,600</u>	<u>446,969</u>	<u>335,051</u>	<u>69,167,518</u>
HEALTH SERVICES				
Total Health Services	<u>567,943</u>	<u>0</u>	<u>31,107</u>	<u>536,836</u>
EDUCATION				
Total Education	<u>785,403</u>	<u>0</u>	<u>0</u>	<u>785,403</u>
SOCIAL SERVICES				
Total Social Services	<u>732</u>	<u>0</u>	<u>0</u>	<u>732</u>
DEVELOPMENT				
Total Development	<u>694,214</u>	<u>60,690</u>	<u>53,921</u>	<u>700,983</u>
HIGHWAYS AND BRIDGES				
Total Highways and Bridges	<u>87,463,998</u>	<u>1,163,190</u>	<u>50,930</u>	<u>88,576,258</u>
Total Governmental Funds Capital Assets	<u><u>\$ 169,190,822</u></u>	<u><u>\$ 2,316,404</u></u>	<u><u>\$ 686,022</u></u>	<u><u>\$ 170,821,204</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

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Governmental Activities Net Assets:										
Invested in Capital Assets,										
Net of Related Debt	\$ 44,251,311	\$ 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
Restricted	35,730,678	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
Unrestricted	(14,073,880)	(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)
Total Governmental Activities	65,908,109	62,774,061	66,680,766	68,278,809	63,094,641	60,004,406	59,732,034	55,427,519	57,795,903	55,384,955
Business-Type Activities Net Assets:										
Invested in Capital Assets,										
Net of Related Debt	\$ 18,746,696	\$ 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
Restricted	0	0	0	0	0	0	0	0	0	0
Unrestricted	(1,481,135)	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)
Total Business-Type Activities	17,265,561	18,937,026	20,908,103	21,325,599	21,972,843	22,651,774	21,708,715	21,518,736	20,746,378	22,670,302
Total Primary Government Net Position:										
Invested in Capital Assets,										
Net of Related Debt	\$ 62,998,007	\$ 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
Restricted	35,730,678	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
Unrestricted	(15,555,015)	(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)
Total Primary Government	\$ 83,173,670	\$ 81,711,087	\$ 87,588,869	\$ 89,604,408	\$ 85,067,484	\$ 82,656,180	\$ 81,440,749	\$ 76,946,255	\$ 78,542,281	\$ 78,055,257

County of Champaign, Illinois
Changes in Net Position
(Full Accrual Basis of Accounting)
Last Ten Fiscal Years

Table II

	2016	2015	Restated 2014	2013	2012	2011	2010	2009	2008	2007
EXPENSES BY FUNCTION / PROGRAM										
GOVERNMENTAL ACTIVITIES:										
General Government	\$ 11,200,745	\$ 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
Justice & Public Safety	34,326,016	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
Health	9,355,002	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
Education	6,771,662	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
Social Services	79,883	129,150	109,796	256,646	50,618	46,747	100,339	531,038	217,209	190,786
Development	10,721,605	10,467,839	14,015,290	11,851,253	11,731,325	11,143,357	10,875,655	9,521,521	8,242,203	6,356,022
Highways & Bridges	6,191,176	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
Interest on Long-Term Debt	2,290,662	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
Total Governmental Activities	<u>80,936,751</u>	<u>84,145,722</u>	<u>94,249,019</u>	<u>79,474,449</u>	<u>78,959,959</u>	<u>77,286,216</u>	<u>75,386,385</u>	<u>75,456,400</u>	<u>70,216,815</u>	<u>68,132,049</u>
BUSINESS-TYPE ACTIVITIES										
Nursing Home	13,909,721	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
Total Business-Type Activities	<u>13,909,721</u>	<u>15,652,614</u>	<u>17,646,736</u>	<u>15,277,835</u>	<u>15,701,671</u>	<u>15,028,154</u>	<u>14,714,586</u>	<u>16,390,834</u>	<u>15,776,130</u>	<u>15,784,287</u>
Total Primary Government	<u>\$ 94,846,472</u>	<u>\$ 99,798,336</u>	<u>\$ 111,895,755</u>	<u>\$ 94,752,284</u>	<u>\$ 94,661,630</u>	<u>\$ 92,314,370</u>	<u>\$ 90,100,971</u>	<u>\$ 91,847,234</u>	<u>\$ 85,992,945</u>	<u>\$ 83,916,336</u>
PROGRAM REVENUES										
GOVERNMENTAL ACTIVITIES:										
Charges for Services:										
General Government	4,756,864	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
Justice & Public Safety	4,790,988	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
Health	155,680	145,142	57,855	186,625	124,474	111,127	125,903	125,145	133,395	78,582
Education	105,599	110,979	97,910	76,531	55,755	35,269	24,225	44,262	37,616	30,485
Social Services	0	0	0	41,636	41,585	41,424	41,607	41,346	41,346	52,036
Development	409,111	433,781	531,928	526,319	758,146	646,323	698,129	1,099,752	1,273,766	701,771
Highways & Bridges	106,253	132,548	135,113	236,212	348,370	262,028	187,474	239,681	218,341	232,346
Operating Grants & Contributions	25,055,638	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
Capital Grants & Contributions	35,500	0	0	4,354,209	15,500	1,095,753	1,936,451	0	0	0
Total Governmental Activities	<u>35,415,633</u>	<u>35,095,108</u>	<u>40,769,532</u>	<u>39,992,203</u>	<u>37,996,750</u>	<u>34,784,732</u>	<u>37,379,510</u>	<u>31,471,381</u>	<u>28,172,921</u>	<u>27,541,017</u>
BUSINESS-TYPE ACTIVITIES										
Charges for Services:										
Nursing Home	11,356,472	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
Operating Grants & Contributions	0	0	0	0	0	0	0	15,847	5,583	0
Capital Grants & Contributions	0	0	0	0	0	52,160	0	84,048	0	0
Total Business-Type Activities	<u>11,356,472</u>	<u>13,348,143</u>	<u>15,890,140</u>	<u>13,545,359</u>	<u>14,298,033</u>	<u>15,260,521</u>	<u>14,249,919</u>	<u>15,244,156</u>	<u>12,945,055</u>	<u>13,169,583</u>
Total Primary Government	<u>\$ 46,772,105</u>	<u>\$ 48,443,251</u>	<u>\$ 56,659,672</u>	<u>\$ 53,537,562</u>	<u>\$ 52,294,783</u>	<u>\$ 50,045,253</u>	<u>\$ 51,629,429</u>	<u>\$ 46,715,537</u>	<u>\$ 41,117,976</u>	<u>\$ 40,710,600</u>
TOTAL NET REVENUE (EXPENSE)										
Governmental Activities	(45,521,118)	(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)
Business-Type Activities	(2,553,249)	(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)
Total Primary Government	<u>\$ (48,074,367)</u>	<u>\$ (51,355,085)</u>	<u>\$ (55,236,083)</u>	<u>\$ (41,214,722)</u>	<u>\$ (42,366,847)</u>	<u>\$ (42,269,117)</u>	<u>\$ (38,471,542)</u>	<u>\$ (45,131,697)</u>	<u>\$ (44,874,969)</u>	<u>\$ (43,205,736)</u>

(Continued Below)

County of Champaign, Illinois
Changes in Net Position
(Full Accrual Basis of Accounting)
Last Ten Fiscal Years

Table II

(Continued)

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
GENERAL REVENUES & TRANSFERS										
GOVERNMENTAL ACTIVITIES:										
Property Taxes	\$ 30,706,904	\$ 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
Public Safety Sales Taxes	4,686,884	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
Hotel/Motel & Auto Rental Taxes	55,432	62,443	68,591	60,775	56,110	41,372	42,132	46,994	47,486	26,376
Unrestricted Grants & Contributions	11,846,184	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
Investment Earnings	92,191	68,058	51,311	22,144	46,418	46,081	131,525	281,549	1,284,285	1,957,841
Miscellaneous	981,757	665,223	707,712	821,604	461,427	401,239	683,881	1,923,941	3,107,641	1,914,765
Gain on Disposal of Capital Assets	0	0	0	0	0	0	0	0	0	0
Transfers	285,814	307,490	307,665	(23,052)	307,102	308,909	326,164	(960,161)	(10,040)	(22,667,321)
Total Governmental Activities	<u>48,655,166</u>	<u>48,793,648</u>	<u>48,231,705</u>	<u>44,666,414</u>	<u>44,053,444</u>	<u>42,773,856</u>	<u>42,311,390</u>	<u>41,616,635</u>	<u>44,454,842</u>	<u>19,337,887</u>
BUSINESS-TYPE ACTIVITIES										
Property Taxes	1,162,511	1,175,543	1,096,991	1,052,169	1,025,248	1,005,595	966,154	941,111	879,915	840,560
Investment Earnings	545	488	442	563	1,274	533	3,548	4,174	10,645	27,610
Miscellaneous	4,542	5,400	8,785	9,448	5,287	13,473	9,076	13,590	6,551	4,308
Gain on Disposal of Capital Assets	0	0	0	0	0	0	2,032	0	0	0
Transfers	(285,814)	(307,490)	(307,665)	23,052	(307,102)	(308,909)	(326,164)	960,161	10,040	22,667,321
Total Business-Type Activities	<u>881,784</u>	<u>873,941</u>	<u>798,553</u>	<u>1,085,232</u>	<u>724,707</u>	<u>710,692</u>	<u>654,646</u>	<u>1,919,036</u>	<u>907,151</u>	<u>23,539,799</u>
 Total Primary Government	 <u>\$ 49,536,950</u>	 <u>\$ 49,667,589</u>	 <u>\$ 49,030,258</u>	 <u>\$ 45,751,646</u>	 <u>\$ 44,778,151</u>	 <u>\$ 43,484,548</u>	 <u>\$ 42,966,036</u>	 <u>\$ 43,535,671</u>	 <u>\$ 45,361,993</u>	 <u>\$ 42,877,686</u>
 CHANGE IN NET ASSETS										
Governmental Activities	3,134,048	(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)
Business-Type Activities	(1,671,465)	(1,430,530)	(958,043)	(647,244)	(678,931)	943,059	189,979	772,358	(1,923,924)	20,925,095
Total Primary Government	<u>\$ 1,462,583.0</u>	<u>\$ (1,687,496.0)</u>	<u>\$ (6,205,825.0)</u>	<u>\$ 4,536,924.0</u>	<u>\$ 2,411,304.0</u>	<u>\$ 1,215,431.0</u>	<u>\$ 4,494,494.0</u>	<u>\$ (1,596,026.0)</u>	<u>\$ 487,024.0</u>	<u>\$ (328,050.0)</u>

County of Champaign, Illinois
Fund Balances in Governmental Funds
(Modified Accrual Basis of Accounting)
Last Ten Fiscal Years

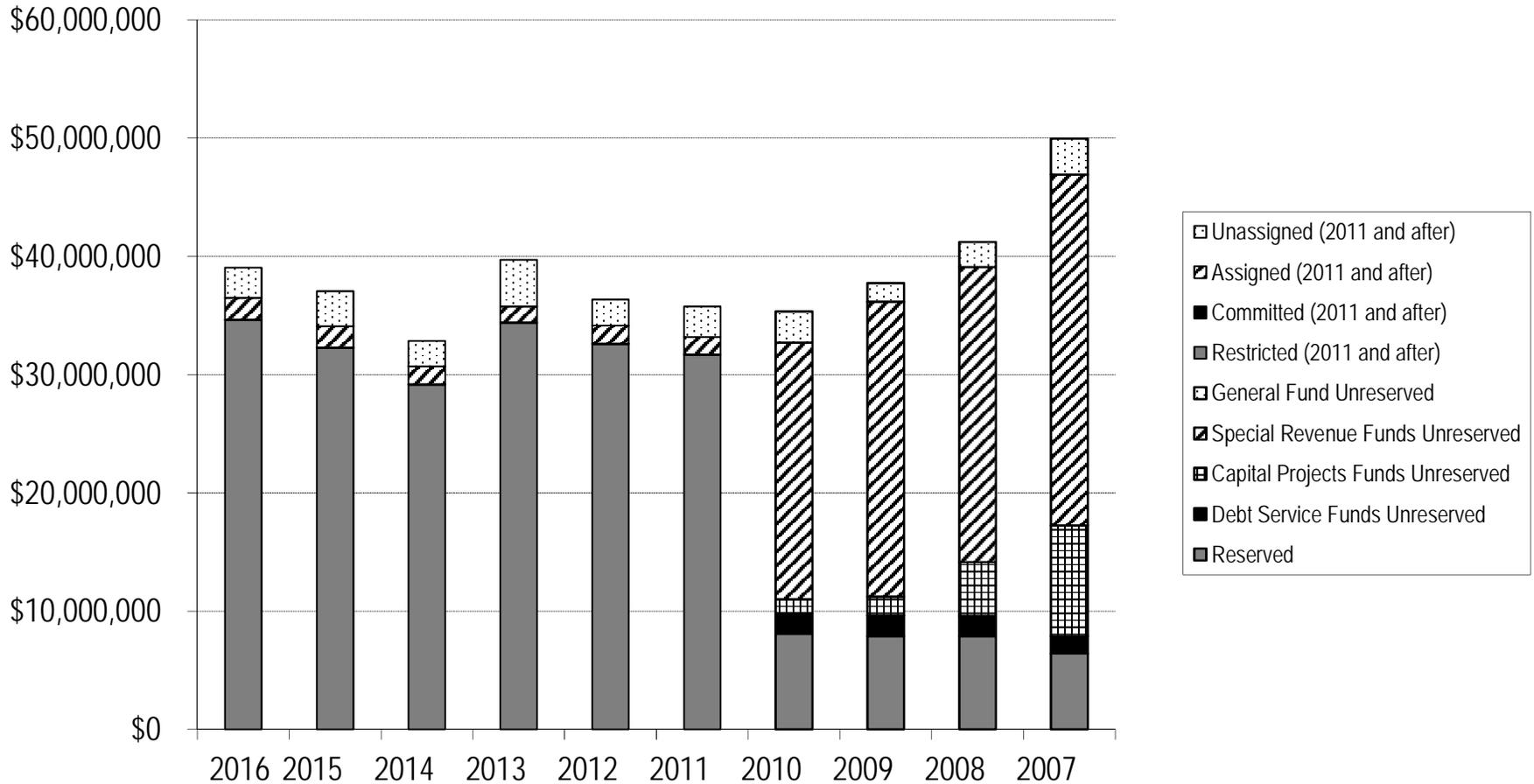
Table III

FUND BALANCES:	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
General Fund:										
Non-spendable	\$ 20,316	\$ 5,503								
Restricted	233,210	227,265	\$ 100,701	\$ 311,977	\$ 272,307	\$ 270,540				
Assigned	307,427	307,427	0	0	0	0				
Unassigned	4,261,829	4,687,866	4,022,935	5,728,593	3,657,779	3,515,974				
Reserved							\$ 268,856	\$ 267,241	\$ 260,394	\$ 258,397
Unreserved							2,630,799	1,586,658	2,137,360	3,054,103
Total General Fund	4,822,782	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
All Other Governmental Funds:										
Restricted	\$ 34,377,587	\$ 32,021,650	\$ 29,033,803	\$ 34,057,972	\$ 32,291,027	\$ 31,371,550				
Committed	47,954	67,084	67,583	66,647	66,261	66,884				
Assigned	1,517,135	1,483,124	1,501,462	1,322,883	1,527,820	1,485,141				
Unassigned	(1,727,021)	(1,745,023)	(1,878,362)	(1,776,551)	(1,468,286)	(942,838)				
Reserved							\$ 7,807,824	\$ 7,600,262	\$ 7,611,866	\$ 6,149,284
Unreserved, reported in:										
Special Revenue Funds							21,706,510	24,931,244	24,947,558	29,659,357
Debt Service Funds							1,765,086	1,746,966	1,717,982	1,487,876
Capital Projects Funds							1,153,653	1,625,244	4,552,761	9,353,957
Total All Other Governmental Funds	34,215,655	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
Total Governmental Funds:										
Non-spendable	\$ 20,316	\$ 5,503	\$ 0	\$ 0	\$ 0	\$ 0				
Restricted	34,610,797	32,248,915	29,134,504	34,369,949	32,563,334	31,642,090				
Committed	47,954	67,084	67,583	66,647	66,261	66,884				
Assigned	1,824,562	1,790,551	1,501,462	1,322,883	1,527,820	1,485,141				
Unassigned	2,534,808	2,942,843	2,144,573	3,952,042	2,189,493	2,573,136				
Reserved							\$ 8,076,680	\$ 7,867,503	\$ 7,872,260	\$ 6,407,681
Unreserved							27,256,048	29,890,112	33,355,661	43,555,293
Total Governmental Funds	\$ 39,038,437	\$ 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

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



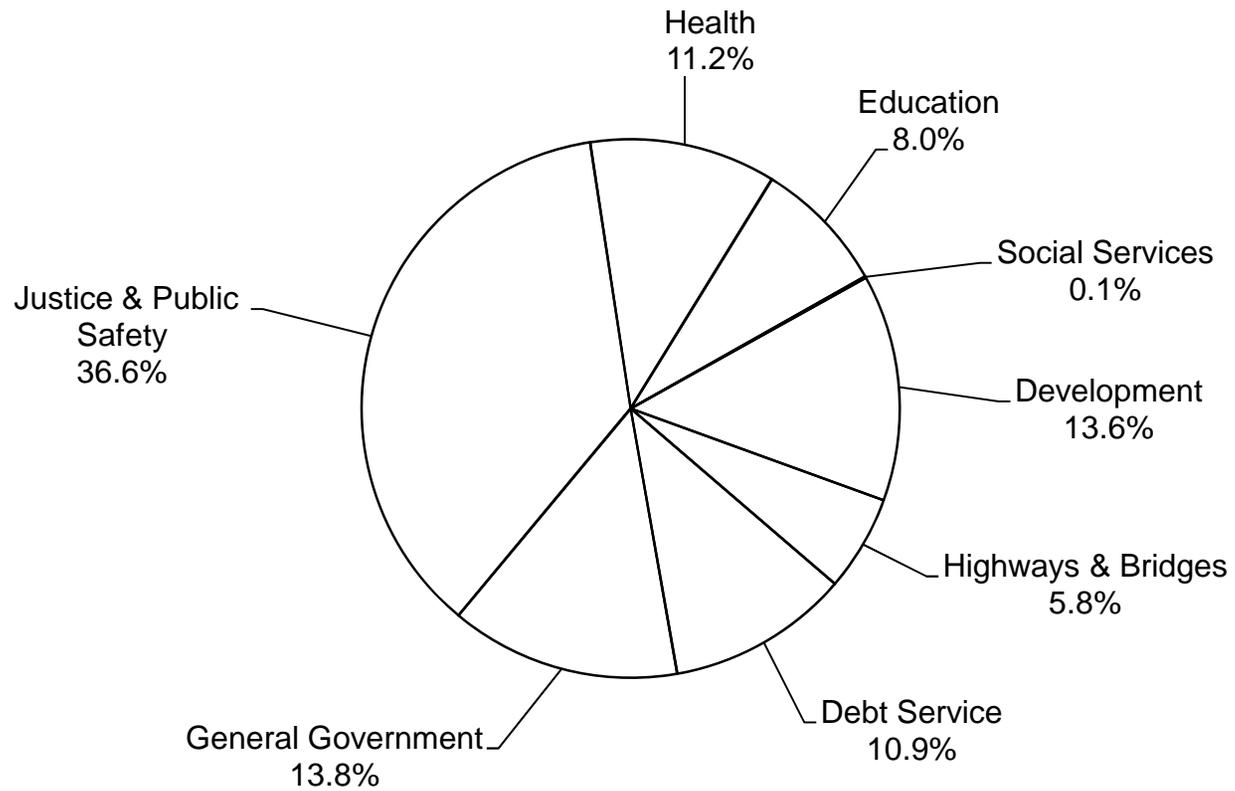
County of Champaign, Illinois
 Changes in Fund Balances in Governmental Funds
 (Modified Accrual Basis of Accounting)
 Last Ten Fiscal Years

Table IV

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
REVENUES:										
Property Taxes	30,706,904	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
Public Safety Sales Taxes	4,678,090	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
Hotel/Motel & Auto Rental Taxes	55,432	62,443	68,591	60,775	56,110	41,372	42,132	46,994	47,486	26,376
Intergovernmental Revenue	36,640,929	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
Fines & Forfeitures	776,461	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
Licenses & Permits	2,035,230	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
Charges for Services	7,662,603	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
Rents and Royalties	1,084,106	1,054,747	1,127,106	1,008,710	584,808	589,936	587,699	864,684	0	0
Interest on Program Loans	100,722	115,051	165,085	168,995	209,397	229,620	216,216	243,371	205,619	168,191
Investment Earnings	86,458	65,690	49,214	20,196	43,457	44,148	124,648	279,662	1,271,963	1,941,770
Miscellaneous	982,234	665,258	751,498	777,858	461,427	403,396	683,881	1,923,941	3,195,529	1,978,222
Total Revenues	84,809,169	85,282,309	89,756,901	84,889,730	82,757,488	78,335,327	78,461,135	74,223,432	73,139,613	70,188,337
EXPENDITURES:										
General Government	12,036,716	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
Justice & Public Safety	31,804,038	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
Health	9,745,796	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
Education	6,992,471	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
Social Services	79,883	129,150	109,796	24,498	24,498	84,972	80,025	510,724	240,354	1,136,191
Development	11,846,904	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
Highways & Bridges	5,005,354	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
Debt Service: Principal	6,965,372	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
Interest	2,469,935	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
Mortgage Principal	53,747	0	0	0	0	0	0	0	0	0
Mortgage Interest	27,954	0	0	0	0	0	0	0	0	0
Total Expenditures	87,028,170	81,964,380	97,066,799	81,502,065	82,484,933	80,280,479	81,190,471	76,733,577	81,908,085	71,774,776
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,219,001)	3,317,929	(7,309,898)	3,387,665	272,555	(1,945,152)	(2,729,336)	(2,510,145)	(8,768,472)	(1,586,439)
OTHER FINANCING SOURCES (USES):										
General Obligation Bond Proceeds	0	0	0	0	0	2,004,475	0	0	0	7,593,890
Refunding Bond Proceeds	3,775,000	2,535,000	11,763,593	0	0	4,623,253	0	0	0	0
Payments to Refunding Escrow Agent	0	(2,504,895)	(11,624,759)	0	0	(4,556,962)	0	0	0	0
Capital Lease Financing	141,728	0	0	0	0	0	0	0	0	0
Proceeds from Debenture Loan	0	551,250	0	0	0	0	0	0	0	0
Transfers In	2,994,556	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
Transfers Out	(2,708,742)	(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)
Net Other Financing Sources (Uses)	4,202,542	888,845	446,499	(23,052)	307,102	2,379,675	304,449	(960,161)	33,419	7,313,942
NET CHANGE IN FUND BALANCES	1,983,541	4,206,774	(6,863,399)	3,364,613	579,657	434,523	(2,424,887)	(3,470,306)	(8,735,053)	5,727,503
Debt Service Expenditures as a Percentage of Noncapital Expenditures	11.23%	7.25%	11.59%	7.52%	7.69%	6.49%	7.71%	8.23%	8.14%	7.56%

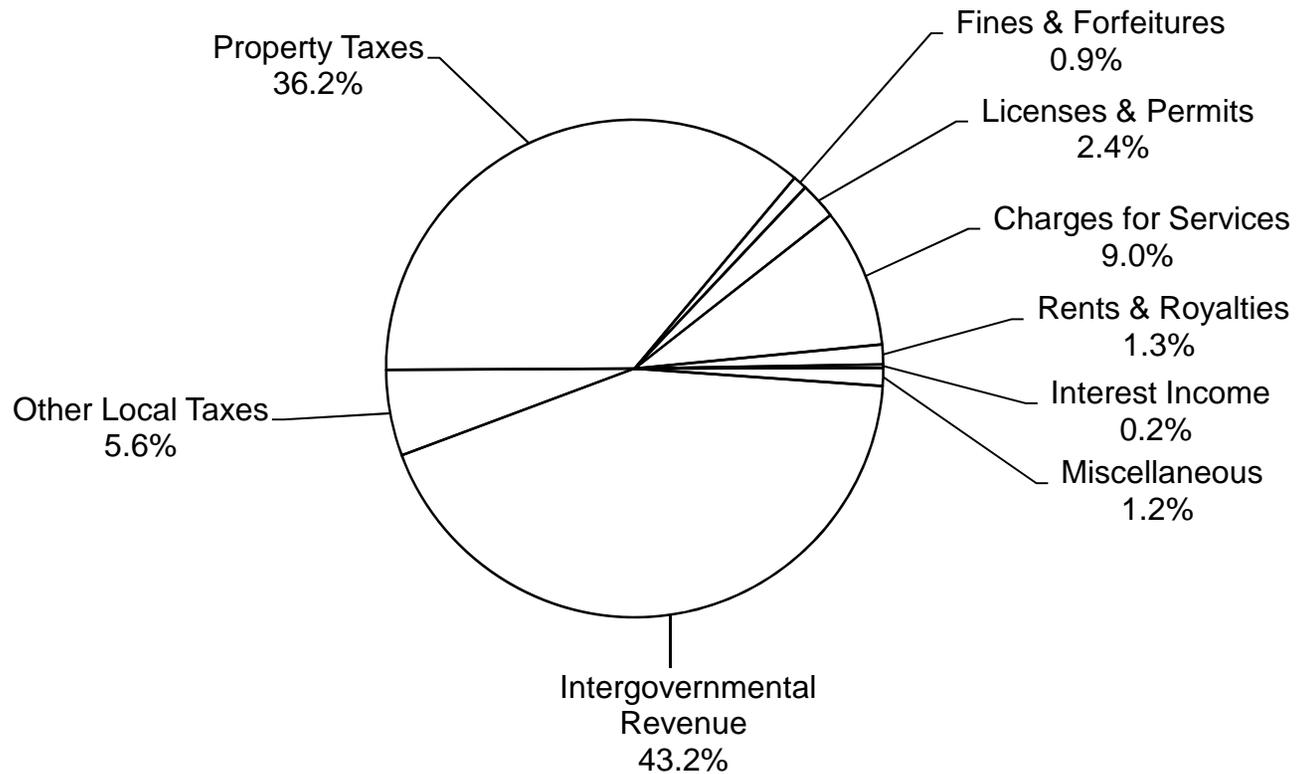
GOVERNMENTAL FUNDS EXPENDITURES BY FUNCTION

Fiscal Year Ended December 31, 2016



GOVERNMENTAL FUNDS REVENUES BY SOURCE

Fiscal Year Ended December 31, 2016



County of Champaign, Illinois
Tax Revenues By Source
Last Ten Fiscal Years

Table V

Fiscal Year	/ Locally Assessed \				/ State Shared \						Total Tax Revenue
	^A Real Estate Tax	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	
2016	\$ 31,869,413	\$ 23,268	\$ 32,165	\$ 4,678,090	\$ 6,620,421	\$ 769,750	\$ 3,139,832	\$ 930,043	\$ 0	\$ 2,603,468	\$ 50,666,449
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

^A 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		Taxes Collected in the Fiscal Year for which they were Levied		(B) Taxes Collected in Subsequent Fiscal Years		<u>Total Collections to Date</u>		<u>Uncollected Taxes</u>				
			Amount	% of Levy			Amount	% of Levy	Amount	% of Levy			
2016	\$	31,281,287	\$	31,153,203	99.6%	\$	7,121	\$	31,160,324	99.6%	\$	120,963	0.4%
2015	\$	30,580,131	\$	30,480,996	99.7%	\$	5,250	\$	30,486,246	99.7%	\$	93,885	0.3%
2014	\$	29,700,112	\$	29,593,707	99.6%	\$	8,365	\$	29,602,072	99.7%	\$	98,040	0.3%
2013	\$	28,833,209	\$	28,153,512	97.6%	\$	12,706	\$	28,166,218	97.7%	\$	666,991	2.3%
2012	\$	27,911,280	\$	27,791,920	99.6%	\$	12,195	\$	27,804,115	99.6%	\$	107,165	0.4%
2011	\$	27,506,702	\$	27,390,350	99.6%	\$	31,902	\$	27,422,252	99.7%	\$	84,450	0.3%
2010	\$	26,607,969	\$	26,450,416	99.4%	\$	23,506	\$	26,473,922	99.5%	\$	134,047	0.5%
2009	\$	26,000,877	\$	25,829,969	99.3%	\$	26,358	\$	25,856,327	99.4%	\$	144,550	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%

(A) Tax levy is the extended amount per the tax bills.

(B) Only includes backtaxes collected in 2008 and after. Back taxes collected prior to 2008 are not identified with the year the taxes were originally billed.

County of Champaign, Illinois
Property Tax Levies by Component
Last Ten Fiscal Years

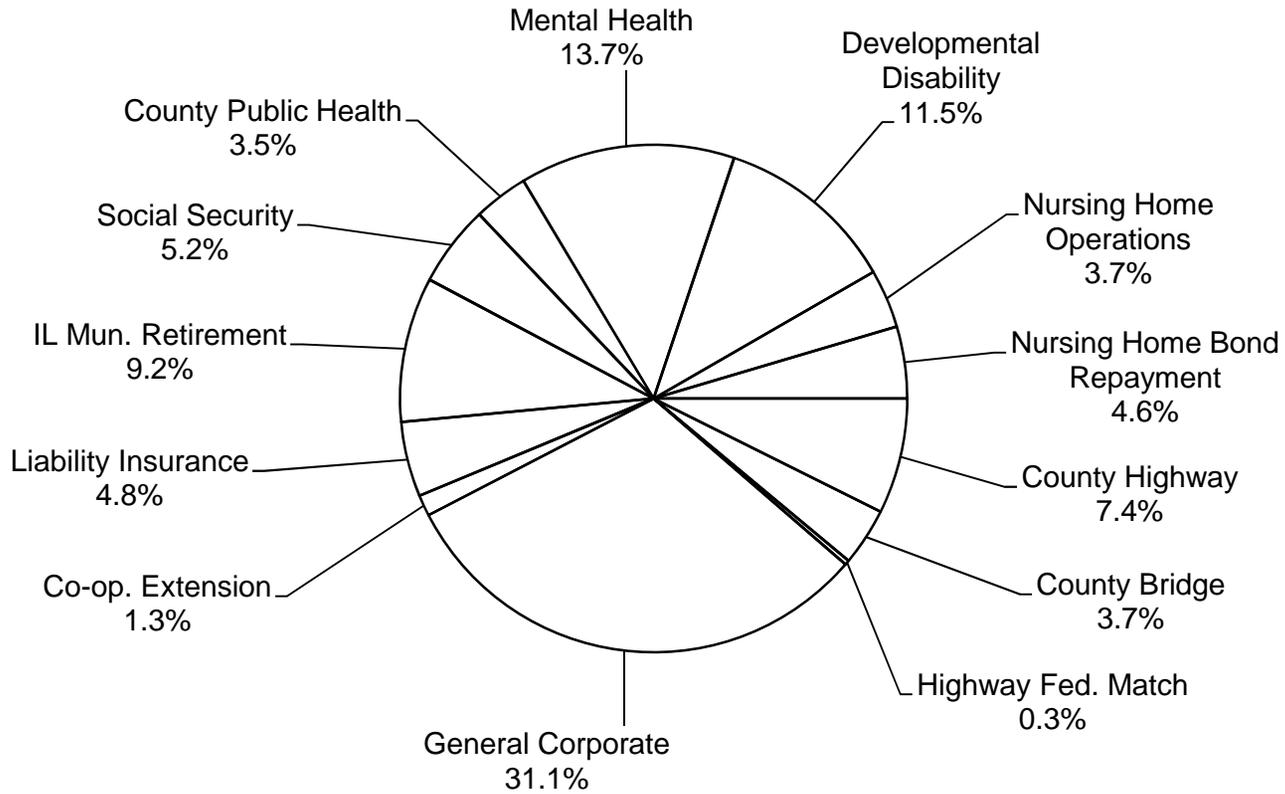
Table VII

FISCAL YEAR	(A)	2016	2015	2014	2013	2012	2,011	2,010	2,009	2,008	2007
GENERAL FUND:											
General Corporate		\$ 9,762,889	\$ 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
Cooperative Extension Education		422,183	422,183	415,944	408,991	408,991	399,056	415,683	442,216	423,623	402,761
SPECIAL REVENUE FUNDS:											
Mental Health		4,313,571	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
Developmental Disability		3,630,368	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
County Public Health		1,097,594	1,066,808	1,029,329	994,013	953,095	930,608	900,231	879,943	824,781	781,654
County Highway		2,311,489	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
County Bridge		1,159,379	1,127,166	1,085,242	1,056,831	1,015,174	988,646	964,533	939,779	879,338	832,372
Highway Federal Aid Match		94,495	90,318	86,526	7,390	7,303	7,328	7,145	7,040	6,419	5,967
Tort Immunity		1,504,649	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
Illinois Municipal Retirement		2,901,964	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
Social Security		1,625,083	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
DEBT SERVICE FUNDS:											
Nursing Home Bond Repayment		1,439,845	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
ENTERPRISE FUND:											
Nursing Home Operations		1,173,917	1,142,494	1,103,390	1,075,307	1,033,432	1,007,548	971,678	946,818	885,757	838,339
TOTAL PROPERTY TAX LEVY		\$ 31,437,426	\$ 30,628,231	\$ 29,713,641	\$ 28,850,914	\$ 28,005,997	\$ 27,504,231	\$ 26,607,818	\$ 26,000,122	\$ 24,450,919	\$ 23,265,793
TOTAL PROPERTY TAX RATE (per \$100 of assessed valuation)		.8672	.8636	.8511	.8138	.7841	.7688	.7487	.7426	.7389	.7616

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 2016



County of Champaign, Illinois
Assessed and Estimated Actual Value of Taxable Real Property
Last Ten Fiscal Years

Table VIII

(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							
2016	\$ 7,516,362,090	\$ 2,133,629,685	\$ 918,622,440	\$ 345,025,574	\$ 3,760,379,250	\$ 1,121,960,129	\$ 12,195,363,780	\$ 3,600,615,388	.8672
2015	\$ 7,516,362,090	\$ 2,103,088,375	\$ 918,622,440	\$ 333,967,494	\$ 3,760,379,250	\$ 1,095,867,711	\$ 12,195,363,780	\$ 3,532,923,580	.8636
2014	\$ 7,516,362,090	\$ 2,095,642,997	\$ 918,622,440	\$ 311,732,901	\$ 3,760,379,250	\$ 1,072,215,635	\$ 12,195,363,780	\$ 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

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.

County of Champaign, Illinois
Property Tax Rates - Direct and Overlapping Governments
(per \$100 of Assessed Value)
Last Ten Fiscal Years

Table IX

(A)	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Champaign County Direct Rates:										
General Corporate	.2725	.2606	.2467	.2343	.2221	.2163	.2169	.2143	.2075	.2154
Cooperative Extension Education	.0111	.0119	.0120	.0116	.0115	.0112	.0118	.0127	.0129	.0132
Mental Health	.1159	.1173	.1153	.1095	.1045	.1013	.0985	.0976	.0969	.0995
Developmental Disability	.0967	.0999	.1000	.1000	.1000	.0992	.0965	.0956	.0949	.0974
County Public Health	.0297	.0302	.0296	.0281	.0269	.0261	.0254	.0252	.0250	.0257
County Highway	.0624	.0635	.0622	.0596	.0570	.0554	.0535	.0530	.0525	.0539
County Bridge	.0313	.0319	.0312	.0299	.0286	.0278	.0273	.0270	.0267	.0274
Highway Federal Aid Match	.0025	.0026	.0025	.0002	.0002	.0002	.0002	.0002	.0002	.0002
Tort Immunity	.0406	.0413	.0353	.0338	.0323	.0314	.0305	.0302	.0299	.0285
Illinois Municipal Retirement	.0704	.0849	.0927	.0912	.0879	.0859	.0722	.0700	.0729	.0749
Social Security	.0433	.0469	.0498	.0447	.0435	.0412	.0438	.0443	.0446	.0458
Nursing Home Bond Repayment	.0377	.0403	.0421	.0405	.0405	.0445	.0446	.0453	.0480	.0521
Nursing Home Operations	.0317	.0323	.0317	.0304	.0291	.0283	.0275	.0272	.0269	.0276
Total Direct Rates	.8458	.8636	.8511	.8138	.7841	.7688	.7487	.7426	.7389	.7616
Overlapping Rates:										
County Forest Preserve	.0923	.0944	.0931	.0880	.0843	.0817	.0790	.0783	.0779	.0800
C-U Public Health District	.1267	.1290	.1259	.1163	.1102	.1075	.1071	.1052	.1049	.1060
C-U Mass Transit District	.3235	.3282	.3198	.2966	.2831	.2725	.2619	.2575	.2544	.2592
Champaign Southwest Mass Transi (D)	.0000	.0000	.0000	.0000	.0183	.0184	.0188	.0191	.0203	---
U & C Sanitary District	---	---	---	---	---	---	---	---	---	---
Community Colleges (average) (B)	.5812	.5746	.5718	.5742	.5679	.5628	.5601	.5566	.5352	.5449
K-12 School Districts (average) (B)	5.0289	4.9070	4.8758	4.8121	4.7095	4.6718	4.6860	4.6917	4.7419	4.8535
Cities & Villages (average) (B)	.5639	.6260	.6198	.6126	.6002	.5836	.5748	.5659	.5658	.5889
Fire Districts (average) (B)	.3150	.3170	.3085	.3158	.2782	.2803	.2802	.2848	.2715	.2794
Park Districts (average) (B)	.6348	.6376	.6089	.5470	.5185	.4836	.4702	.4288	.4295	.4420
Cemetery Districts (average) (B)	.0721	.0710	.0708	.0680	.0630	.0587	.0421	.0415	.0424	.0445
Library Districts (average) (B)	.2245	.2226	.2237	.2187	.2217	.2274	.2241	.2237	.1946	.1935
Townships (average) (B)	.6880	.7242	.7302	.7448	.7406	.7513	.7535	.7699	.7863	.8252
Total All Rates	9.4967	9.4952	9.3994	9.2079	8.9796	8.8684	8.8065	8.7656	8.7636	8.9787

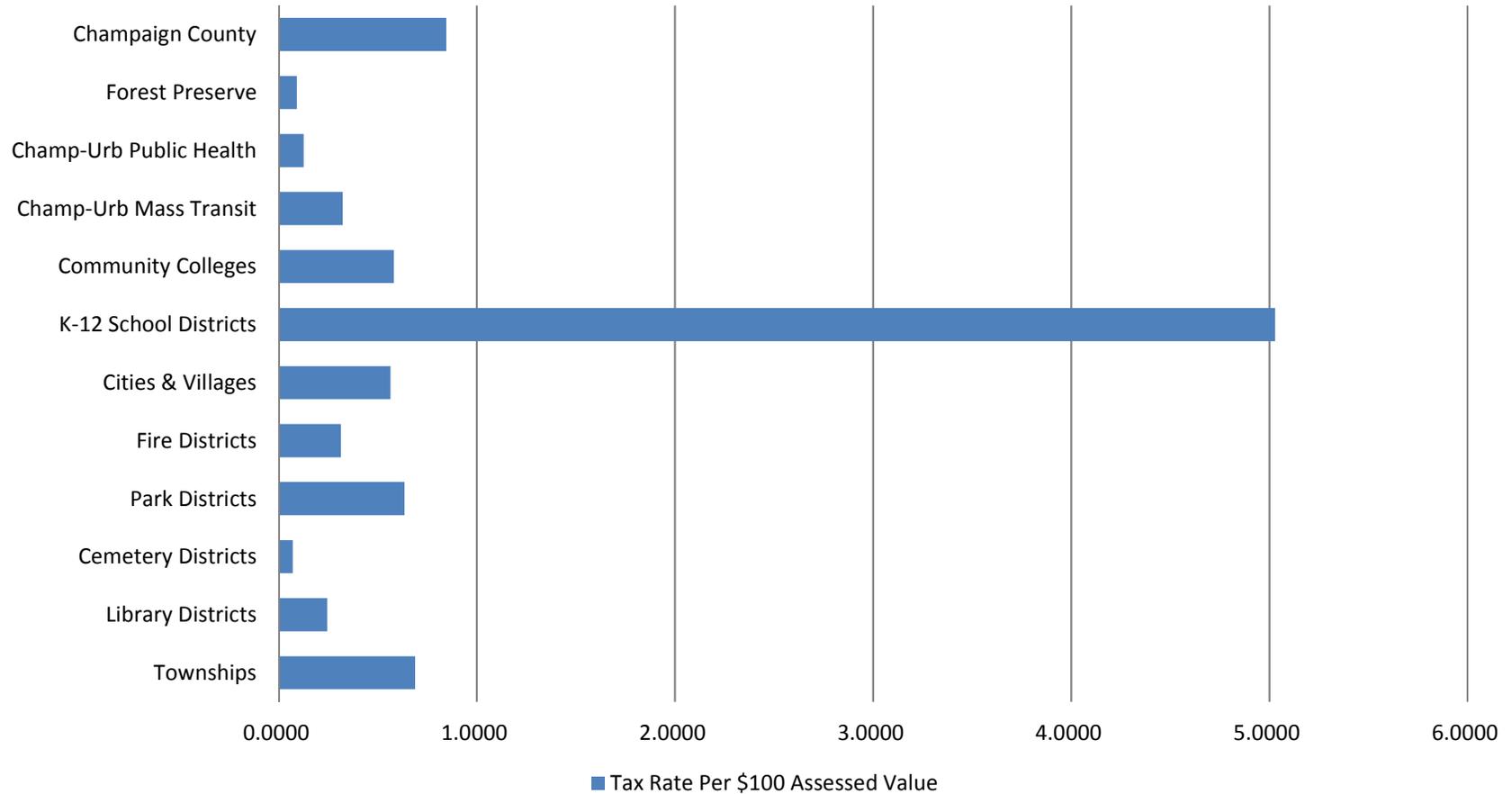
(A) Tax rates are per the County Clerk and are reported for the fiscal year in which the related taxes are collected.

(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 2016



County of Champaign, Illinois
Principal Property Tax Payers
Current Year and Nine Years Ago

Taxpayer	2016			2007		
	Equalized Assessed Valuation	Rank	% of Total Assessed Valuation	Equalized Assessed Valuation	Rank	% of Total Assessed Valuation
Campus Property Management (Residential Rental Properties and Developments)	\$ 27,491,690	1	0.63%	\$ 35,070,510	2	1.15%
Champaign Market Place LLC (Shopping Mall)	\$ 24,534,630	2	0.57%	\$ 22,708,730	3	0.75%
Bankier Family (Residential and Commercial Rental Properties)	\$ 15,841,380	3	0.37%	\$ 12,534,200	6	0.41%
Kraft Heinz Foods Co (Industrial Complex)	\$ 15,261,250	4	0.35%			
American Water SSC (Water Utility Company)	\$ 12,999,030	5	0.30%			
Lex Rantoul LP (Industrial Complex)	\$ 12,535,540	6	0.29%			
JSM Management (Residential and Commercial Rental Properties)	\$ 12,389,090	7	0.29%			
Shapland Realty LLC (Residential and Commercial Rental Properties)	\$ 11,669,660	8	0.27%	\$ 9,903,480	8	0.33%
Premier Cooperative Inc (Agricultural / Grain Elevators)	\$ 11,410,610	9	0.26%			0.00%
Walmart Stores (Discount Department / Grocery Stores)	\$ 11,343,910	10	0.26%	\$ 16,910,580	4	0.56%
Clinton C. Atkins / The Atkins Group (Residential and Commercial Developer)				\$ 9,142,120	9	0.30%
Carle Foundation (Hospital / Clinic / Nursing Home)				\$ 51,787,210	1	1.70%
Royse & Brinkmeyer Apartments (Residential Rental Properties)				\$ 12,506,740	7	0.41%
Provena Covenant Medical Center (Hospital / Clinic)				\$ 15,083,600	5	0.50%
Ramshaw Real Estate (Residential Rental Properties)				\$ 8,146,710	10	0.27%
	<u>\$ 155,476,790</u>		<u>3.59%</u>	<u>\$ 193,793,880</u>		<u>6.38%</u>
Total County Assessed Valuation	<u>\$ 4,334,149,730</u>		<u>100.00%</u>	<u>\$ 3,041,810,510</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	Debenture Note	Capital Lease Obligations				
2016	\$ 4,152,514,766	\$ 238,769,599	\$ 33,208,125	\$ 0	\$ 497,503	\$ 135,819	\$ 33,841,447	\$ 204,928,152	14.17%	
2015	\$ 4,063,332,792	\$ 233,641,636	\$ 36,651,240	\$ 19,688	\$ 551,250	\$ 0	\$ 37,222,178	\$ 196,419,458	15.93%	
2014	\$ 3,996,132,494	\$ 229,777,618	\$ 39,117,701	\$ 72,188	\$ 0	\$ 0	\$ 39,189,889	\$ 190,587,729	17.06%	
2013	\$ 4,065,121,260	\$ 233,744,472	\$ 45,103,982	\$ 129,063	\$ 0	\$ 0	\$ 45,233,045	\$ 188,511,427	19.35%	
2012	\$ 4,090,148,587	\$ 235,183,544	\$ 47,856,757	\$ 181,563	\$ 0	\$ 0	\$ 48,038,320	\$ 187,145,224	20.43%	
2011	\$ 4,129,698,348	\$ 237,457,655	\$ 51,541,757	\$ 234,063	\$ 0	\$ 0	\$ 51,775,820	\$ 185,681,835	21.80%	
2010	\$ 4,095,801,577	\$ 235,508,591	\$ 52,121,757	\$ 286,563	\$ 0	\$ 0	\$ 52,408,320	\$ 183,100,271	22.25%	
2009	\$ 4,007,204,999	\$ 230,414,287	\$ 55,262,315	\$ 339,063	\$ 0	\$ 0	\$ 55,601,378	\$ 174,812,909	24.13%	
2008	\$ 3,764,642,329	\$ 216,466,934	\$ 58,368,675	\$ 391,563	\$ 0	\$ 0	\$ 58,760,238	\$ 157,706,696	27.15%	
2007	\$ 3,485,682,532	\$ 200,426,746	\$ 61,010,755	\$ 444,063	\$ 94,722	\$ 0	\$ 61,549,540	\$ 138,877,206	30.71%	

(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				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	Debenture Note	Capital Lease Obligations						
2016	\$ 33,208,125	\$ 0	\$497,503	\$135,819	\$ 0	\$ 33,841,447	\$ 8,822,908	0.38%	208,419	\$ 162.37
2015	\$ 36,651,240	\$ 19,688	\$551,250	\$ 0	\$ 0	\$ 37,222,178	\$ 7,878,243	0.47%	208,861	\$ 178.22
2014	\$ 39,117,701	\$ 72,188	\$ 0	\$ 0	\$ 0	\$ 39,189,889	\$ 7,878,243	0.50%	207,133	\$ 189.20
2013	\$ 45,103,982	\$ 129,063	\$ 0	\$ 0	\$ 0	\$ 45,233,045	\$ 8,121,604	0.56%	204,897	\$ 220.76
2012	\$ 47,856,757	\$ 181,563	\$ 0	\$ 0	\$ 0	\$ 48,038,320	\$ 7,631,804	0.63%	203,276	\$ 236.32
2011	\$ 51,541,757	\$ 234,063	\$ 0	\$ 0	\$ 0	\$ 51,775,820	\$ 7,365,631	0.70%	201,685	\$ 256.72
2010	\$ 52,121,757	\$ 286,563	\$ 0	\$ 0	\$ 0	\$ 52,408,320	\$ 7,260,722	0.72%	201,370	\$ 260.26
2009	\$ 55,262,315	\$ 339,063	\$ 0	\$ 0	\$ 0	\$ 55,601,378	\$ 6,925,412	0.80%	199,968	\$ 278.05
2008	\$ 58,368,675	\$ 391,563	\$ 0	\$ 0	\$ 0	\$ 58,760,238	\$ 6,922,343	0.85%	197,570	\$ 297.41
2007	\$ 61,010,755	\$ 444,063	\$ 85,169	\$ 0	\$ 9,553	\$ 61,549,540	\$ 6,526,429	0.94%	196,621	\$ 313.04

(A) Personal income and population estimates are per the Bureau of Economic Analysis, U.S. Dept. of Commerce.

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
2016	\$ 33,208,125	\$ 1,914,943	\$ 31,293,182	\$ 3,600,615,388	0.87%	208,419	\$ 150.15
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

(A) Gross bonded debt includes general obligation bond principal outstanding at year end.

(B) Net position 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.

County of Champaign, Illinois
Demographic Statistics
Last Ten Fiscal Years

Table XV

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
2016	208,419			105,140	5.1%	134,352	69.1%	23,867
2015	208,861	\$ 8,822,908	\$ 42,243	104,416	5.2%			24,191
2014	207,133	\$ 8,561,701	\$ 41,276	104,745	6.1%	113,122	49.0%	26,151
2013	204,897	\$ 8,140,161	\$ 39,557	103,551	8.2%			24,441
2012	203,276	\$ 7,886,661	\$ 38,645	103,005	8.0%	112,933	69.9%	23,380
2011	201,685	\$ 7,661,065	\$ 37,799	102,750	8.4%			23,429
2010	201,370	\$ 7,432,296	\$ 36,887	103,717	9.0%	122,441	44.8%	23,356
2009	199,968	\$ 7,258,496	\$ 36,298	104,819	8.2%			23,085
2008	197,570	\$ 6,950,643	\$ 35,181	105,980	5.7%	123,150	68.9%	23,361
2007	196,621	\$ 6,509,861	\$ 33,099	105,053	4.3%			23,458

(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
2016	6,831	3,006	2,807	12,422	10,841	13,611	16,723	35,106	101,347
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

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

Employer	2016			2011		
	Number of Employees	Rank	% of Total Employment	Number of Employees	Rank	% of Total Employment
University of Illinois at Urbana-Champaign (Post-Secondary Education)	14,133	1	13.95%	10,820	1	10.72%
Carle Foundation Hospital and Clinic (Health Care)	5,757	2	5.68%	6,000	2	5.95%
Champaign School District (Elementary & Secondary Education)	1,629	3	1.61%	1,351	3	1.34%
Kraft Foods, Inc. (Food Products)	1,150	4	1.13%	1,350	4	1.34%
County of Champaign (Local Government)	910	5	0.90%	853	8	0.85%
Christie Clinic (Health Care)	834	6	0.82%	750	10	0.74%
Urbana School District (Elementary & Secondary Education)	732	7	0.72%	900	7	0.89%
Parkland Community College (Post-Secondary Education)	725	8	0.72%	930	6	0.92%
Provena Covenant Medical Center (Health Care)	650	9	0.64%	938	5	0.93%
PlastiPak Packaging, Inc. (Plastic Packaging Materials Manufacturer)	606	10	0.60%	810	9	0.80%
	27,126		26.77%	24,702		24.48%
Total Non-farm Employment in Champaign County	101,347		100.00%	100,897		100.00%

Sources: Champaign County Economic Development Corporation and the Illinois Department of Employment Security

County of Champaign, Illinois
Salaries of Principal County Officials
December 31, 2016

<u>TITLE</u>	<u>NAME</u>	<u>ANNUAL SALARY</u>		<u>STATE SALARY STIPEND</u>
Auditor	John Farney	\$ 89,816	(A)	\$ 6,500
Circuit Clerk	Katie Blakeman	\$ 91,872	(A)	\$ 6,500
Coroner	Duane Northrup	\$ 89,816	(A)	\$ 6,500
County Board Chairman	C. Pius Weibel	\$ 29,274		
County Clerk	Gordy Hulten	\$ 91,942	(A)	\$ 6,500
Recorder	Mark Shelden	\$ 89,816	(A)	\$ 6,500
Sheriff	Daniel Walsh	\$ 114,969	(A)	\$ 6,500
Public Safety Director	Daniel Walsh	\$ 4,000		
State's Attorney	Julia Rietz	\$ 166,508		
Treasurer / Collector	Daniel Welch	\$ 91,942	(A)	\$ 6,500
Animal Control Director	Stephanie Joos	\$ 67,746		
Board of Review Chairman	Elizabeth Burgener-Patton	\$ 38,958		
Child Advocacy Center Director	Adelaide Aime	\$ 50,427		
County Administrator	Debra Busey	\$ 130,007		
County Highway Engineer	Jeffrey Blue	\$ 144,352		
Court Services Director	Joseph Gordon	\$ 99,879		
Emergency Management Agency Director	John Dwyer	\$ 66,027		
Mental Health Board Director	Lynn Canfield	\$ 100,991		
Nursing Home Administrator	Karen Noffke	\$ 100,000	(C)	
Public Defender	Janie Miller Jones	\$ 149,858		
Reg. Planning Comm. Chief Exec. Officer	Elizabeth Murphy (Interim)	\$ 147,732		
Supervisor of Assessments	Paula Bates	\$ 74,705	(A)	\$ 3,000
Zoning and Enforcement Director	John Hall	\$ 78,916		
Circuit Judge	Thomas Difanis	\$ 192,110	(B)	
Circuit Judge	Jeffrey Ford	\$ 192,110	(B)	
Circuit Judge	Michael Q. Jones	\$ 192,110	(B)	
Circuit Judge	Heidi Ladd	\$ 192,110	(B)	
Circuit Judge	Randy Rosenbaum	\$ 192,110	(B)	
Circuit Judge	Roger Webber	\$ 192,110	(B)	
Associate Circuit Judge	Holly Clemons	\$ 182,504	(B)	
Associate Circuit Judge	Ronda D. Holliman	\$ 182,504	(B)	
Associate Circuit Judge	John Kennedy	\$ 182,504	(B)	
Associate Circuit Judge	Brian L. McPheters	\$ 182,504	(B)	
Associate Circuit Judge	Brett N. Olmstead	\$ 182,504	(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	2016	2015	2014	2013	2012	2011	2010	2009	2008
Governmental Activities:									
General Government	92.0	91.0	91.0	89.5	89.3	83.9	86.0	94.0	91.0
Justice & Public Safety	348.0	344.0	346.0	342.8	341.7	341.8	352.9	373.5	371.5
Health	7.0	6.0	6.0	6.0	12.0	12.0	11.0	5.0	5.0
Education	117.7	122.9	103.2	117.8	121.5	117.7	88.3	91.6	96.5
Development	91.6	107.2	104.0	64.7	61.6	65.6	67.7	56.5	53.5
Highways & Bridges	21.0	21.0	21.0	21.0	22.0	22.0	23.0	23.0	24.0
Business-Type Activities:									
Nursing Home	215.3	222.1	223.7	217.0	205.5	203.0	203.5	253.0	254.0
Total	892.6	914.2	894.9	858.8	853.6	846.0	832.4	896.6	895.5

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

Table XX

		2016	2015	2014*	2013	2012	2011	2010	2009	2008
<u>General Government:</u>										
Administrative Services	Meeting agendas prepared	162	123	192	91	65	73	53	135	135
	Meeting minutes prepared	119	93	111	91	65	73	53	115	117
County Auditor	Accounts Payable checks issued	18,182	17,526	20,327	18,884	17,146	16,675	16,652	18,229	17,122
	Accounting transactions processed	98,816	96,525	109,287	99,964	94,651	94,302	91,340	92,096	84,886
Recorder of Deeds	Documents recorded	25,990	24,290	24,229	29,695	33,384	28,217	31,757	36,608	31,419
	Documents converted to digital format	31,000	15,729	24,229	29,695	0	3,326	0	90,000	96,000
Supervisor of Assessments	Number of tax parcels	76,267	76,594	76,242	76,125	73,181	73,150	72,981	76,500	75,153
	Total assessor changes	11,704	9,771	16,798	16,341	47,082	17,741	12,870	30,000	26,000
	Complaints addressed	1,252	1,062	1,213	1,772	2,113	2,104	1,396	1,200	1,200
County Treasurer	Number of receipts entered	6,946	7,057	7,213	7,158	7,152	6,679	12,110	7,464	7,319
	Number of tax bills sent	73,984	73,643	73,226	73,750	73,620	73,581	73,314	72,874	71,812
	Number of website hits	8,321	3,001	3,296	2,842	2,500	4,987	4,378	12,700	10,500
<u>Justice & Public Safety:</u>										
Circuit Clerk	Total court cases opened	29,082	31,083	30,772	31,341	35,391	38,288	48,065	44,841	47,209
	Total court cases closed	28,546	30,824	30,041	31,468	36,385	37,694	40,845	46,365	45,469
	Web site specific case requests	8,371,774	8,452,217	8,118,907	4,374,426	6,450,000	6,373,591	3,768,666	13,384,967	6,925,161
	Child support payments processed	\$1,657,653	\$1,650,492	\$1,165,904	\$1,272,806	\$1,504,880	\$1,779,017	\$2,245,000	\$2,316,875	\$2,563,643
Public Defender	Cases opened: Felony	1,741	1,848	1,878	2,048	2,016	2,341	2,054	2,223	2,472
	Cases opened: Misdemeanor/Traffic	3,469	3,346	3,498	3,968	4,072	4,321	4,957	5,614	3,720
	Cases opened: Juvenile	344	339	404	296	335	411	392	404	300
Sheriff	Calls for service answered	22,172	32,403	22,628	24,786	28,258	22,525	25,274	32,061	32,189
	Traffic citations written	1,718	1,672	2,012	2,016	3,673	3,266	2,967	2,600	2,519
	Civil process papers served	8,184	9,607	8,577	8,421	7,776	8,597	9,049	8,987	11,316
	Jail book-ins annually	5,357	6,050	6,482	7,379	7,617	7,719	7,795	8,810	9,326
State's Attorney	Felony cases filed	1,733	1,823	1,824	2,108	2,116	2,100	2,166	2,183	2,329
	Misdemeanor cases filed	1,198	1,340	1,376	1,404	1,524	1,400	1,453	1,737	1,714
	Avg. annual felony caseload/attorney	144	203	203	234	240	350	350	363	359
	Abuse/Neglect Petitions filed	65	62	90	73	79	104	78	82	91
Coroner	Deaths investigated	1,793	1,761	1,806	1,686	1,542	1,583	1,455	1,517	1,408
	Deaths requiring autopsy	149	121	151	129	116	120	109	119	140
	Cremation permits issued	952	843	854	707	635	614	550	580	549
Juvenile Detention Center	Number of admissions	341	389	452	400	432	445	476	499	438
	Average daily population	19	19	18	16	17	16	16	21	19
Animal Control	Animals spayed/neutered	232	193	268	305	314	171	195	750	665
	Animals impounded	1,487	1,478	1,478	1,716	1,589	1,925	2,073	2,000	2,030
	Animals registered	17,287	17,382	17,297	17,381	16,588	17,534	17,017	15,500	17,084
<u>Development:</u>										
Zoning & Enforcement	Zoning use permit applications	206	169	203	157	203	158	132	190	212
	Zoning cases completed by ZBA	37	22	22	39	27	16	19	23	30
	Zoning complaints received	60	55	68	61	80	100	99	107	122
	Complaints resolved	50	54	159	99	69	224	119	131	33
<u>Social Services:</u>										
Nursing Home	Patient days per year	64,932	68,291	80,514	69,365	73,725	70,644	71,801	67,938	62,454
	Average daily census	177	187	203	190	201	194	197	186	171

* 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

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
General Government:										
Public Properties										
Buildings maintained (quantity)	17	17	17	17	17	17	17	17	17	18
Buildings maintained (square footage)	785,545	785,545	785,545	791,045	790,436	790,436	766,000	766,000	766,000	599,533
Grounds maintained (acres)	50	50	50	50	49	49	50	50	50	50
Justice & Public Safety:										
Sheriff										
Patrol cars	58	59	59	59	59	58	58	51	51	39
Other Sheriff/Corrections vehicles	24	26	26	26	26	24	24	32	32	31
Main Street Jail capacity	113	113	113	113	131	131	132	132	132	132
Satellite Jail capacity	182	182	182	182	182	182	147	147	147	147
Jail overflow capacity	40	40	40	40	40	40	30	30	30	30
Highways and Bridges:										
Highway										
Highways maintained (miles)	193	193	193	193	193	193	189	189	191	191
Bridges maintained (quantity)	74	74	74	74	74	73	72	72	72	72
Social Services:										
Nursing Home										
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, 2016

Federal Agency CFDA # / Federal Program Name County Fund / Dept	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures	Pass-thru to Sub-recipients
U.S. DEPARTMENT OF AGRICULTURE			
10.446 Rural Community Development Initiative		\$ 11,603	
Regional Planning Commission	U.S. Dept. of Agriculture (10/14-6/17)	11,603	
*10.553 School Breakfast Program		11,301	
Juvenile Detention Center	IL State Board of Education Grant # 09-010-043P-00	11,301	
*10.555 National School Lunch Program		20,350	
Juvenile Detention Center	IL State Board of Education Grant # 09-010-043P-00	20,350	
10.558 Child and Adult Care Food Program		310,153	
Early Childhood	IL State Board of Education Grant # 09-010-043P-00	310,153	
*10.559 Summer Food Service Program for Children		100	
County Public Health Board	IL Dept. of Public Health Grant # 65280008D (7/15-8/16)	100	
10.767 Intermediary Relending Program		393,750	
Regional Planning Commission	USDA Revolving Loans Grant # 13-010-376006910	393,750	
U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT			
14.218 Community Development Block Grants / Entitlement Grants		47,837	
Regional Planning Commission	Village of Rantoul Court Diversion (7/01/15-12/31/16)	6,768	
Regional Planning Commission	Village of Rantoul Court Diversion (7/01/16-7/31/16)	1,437	
Regional Planning Commission	City of Champaign Senior Home Repair Program (7/01/15-6/30/16)	25,919	
Regional Planning Commission	City of Champaign Senior Home Repair Program (7/01/16-6/30/17)	12,689	
Regional Planning Commission	City of Urbana Senior Services (7/01/15-6/30/16)	400	

COUNTY OF CHAMPAIGN, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016

Federal Agency CFDA # / Federal Program Name County Fund / Dept	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures	Pass-thru to Sub-recipients
U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT continued			
14.218 Community Development Block Grants / Entitlement Grants continued			
Regional Planning Commission	City of Urbana Court Diversion (7/01/16-12/31/16)	624	
14.231 Emergency Solutions Grant Program		100,143	
Regional Planning Commission	IL Dept of Human Services Grant # FCSUH03828 (7/01/15-6/30/16)	54,639	
Regional Planning Commission	IL Dept. of Human Services Grant # FCSVH03828 (7/01/16-6/30/17)	45,504	
14.235 Supportive Housing Program		34,504	
Regional Planning Commission	U.S. Dept. of Housing & Urban Development Grant # IL0367B5T031103 (7/01/15-6/30/16)	14,642	
Regional Planning Commission	U.S. Dept. of Housing & Urban Development Grant # IL0367B5T031002 (7/01/16-6/30/17)	19,862	
14.238 Shelter Plus Care Program		258,747	
Regional Planning Commission	U.S. Dept. of Housing & Urban Development Shelter Plus Care I # IL0039L5T031407 (7/15-6/16)	109,971	
Regional Planning Commission	U.S. Dept. of Housing & Urban Development Shelter Plus Care I # IL0039L5T031508 (7/16-6/17)	114,420	
Regional Planning Commission	U.S. Dept. of Housing & Urban Development Shelter Plus Care II # IL0619L5T031500 (7/16-6/17)	11,918	
Regional Planning Commission	U.S. Dept. of Housing & Urban Development Shelter Plus Care IV # IL0487C5T031100 (10/12-10/17)	7,890	
Regional Planning Commission	U.S. Dept. of Housing & Urban Development Shelter Plus Care V # IL0538L5T031401 (7/15-6/16)	14,548	
14.239 Home Investment Partnerships Program		83,588	
Regional Planning Commission	City of Urbana (7/01/15-6/30/16)	44,611	
Regional Planning Commission	City of Urbana (7/01/16-6/30/17)	38,977	

COUNTY OF CHAMPAIGN, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016

Federal Agency CFDA # / Federal Program Name County Fund / Dept	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures	Pass-thru to Sub-recipients
U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT continued			
14.267 Continuum of Care Program		37,836	
Regional Planning Commission	U.S. Dept. of Housing and Urban Development Grant # IL0587L5T031400 (10/15-9/16)	12,593	
Regional Planning Commission	U.S. Dept. of Housing and Urban Development Grant # IL0618L5T031500 (3/16-6/17)	18,925	
Regional Planning Commission	Village of Rantoul (2016)	6,318	
U.S. DEPARTMENT OF JUSTICE			
16.540 Juvenile Justice & Delinquency Prevention		25,923	
Regional Planning Commission	IL Dept. of Human Services Grant # FCSUR03913	25,923	
16.575 Crime Victim Assistance		76,077	
Child Advocacy Center	IL Criminal Justice Information Authority Grant # 213216 (7/15-6/16)	19,672	
Child Advocacy Center	IL Criminal Justice Information Authority Grant # 215316 (7/16-6/17)	19,722	
Victim Advocacy Grant-ICJIA	IL Criminal Justice Information Authority Grant # 215078 (10/15-9/16)	25,894	
Victim Advocacy Grant-ICJIA	IL Criminal Justice Information Authority Grant # 215278 (10/16-9/17)	10,789	
16.606 State Criminal Alien Assistance Program		3,236	
Sheriff	U.S. Dept. of Justice Grant # 2016-AP-BX-0505	3,236	
16.738 Edward Byrne Memorial Justice Assistance Grant Program		28,200	
Sheriff	City of Champaign/U.S Dept. Just. Grant # 2015-H2728-IL-DJ (15/16)	0	
State's Attorney	IL Appellate Prosecutor Drug Prosecutor Contract (10/15-9/16)	21,150	
State's Attorney	IL Appellate Prosecutor Drug Prosecutor Contract (10/16-9/17)	7,050	

COUNTY OF CHAMPAIGN, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016

Federal Agency CFDA # / Federal Program Name County Fund / Dept	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures	Pass-thru to Sub-recipients
U.S. DEPARTMENT OF JUSTICE continued			
16.745 Criminal & Juvenile Justice and Mental Health Collaboration Program		46,604	45,124
General County	U.S. Dept of Justice Grant # 2015-MO-BX-0017 (10/15-9/17)	46,604	45,124
16.758 Improving the Investigation and Prosecution of Child Abuse		8,163	
Child Advocacy Center	National Children's Alliance Prg. Support Grant # Cham-IL-SA15 (1/15-12/15)	0	
Child Advocacy Center	National Children's Alliance Prg.Support Grant #10-Cham-IL-SA16 (1/16-12/16)	8,163	
U.S. DEPARTMENT OF LABOR			
**17.258 WIOA Adult Program		681,024	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 13-632017	4,158	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 14-632017	1,488	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 14-681017	22,453	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 15-681017	553,430	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 16-681017	99,495	
**17.259 WIOA Youth Activities		726,012	523,107
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 13-632017	4,306	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 14-632017	1,587	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 14-681017	23,944	59,818
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 15-681017	590,090	393,913
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 16-681017	106,085	69,376

COUNTY OF CHAMPAIGN, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016

Federal Agency CFDA # / Federal Program Name County Fund / Dept	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures	Pass-thru to Sub-recipients
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U.S. DEPARTMENT OF LABOR continued

**17.278 WIOA Dislocated Worker Formula Grants	855,497
Workforce Development IL Dept. of Commerce & Economic Opportunity Grant # 13-632017	6,118
Workforce Development IL Dept. of Commerce & Economic Opportunity Grant # 14-632017	2,287
Workforce Development IL Dept. of Commerce & Economic Opportunity Grant # 14-681017	26,476
Workforce Development IL Dept. of Commerce & Economic Opportunity Grant # 15-681017	632,292
Workforce Development IL Dept. of Commerce & Economic Opportunity Grant # 16-681017	115,937
Workforce Development IL Dept. of Commerce & Economic Opporrtunity Grant # 15-653017	23,729
Workforce Development IL Dept. of Commerce & Economic Opporrtunity Grant # 16-651017	2,538
Workforce Development IL Dept. of Commerce & Economic Opporrtunity Grant # 14-661017	28,432
Workforce Development IL Dept. of Commerce & Economic Opporrtunity Grant # 16-661017	17,688

U.S. DEPARTMENT OF TRANSPORTATION
--

20.205 Highway Planning and Construction	467,919
Regional Planning Commission IL Dept. of Transportation Grant # 14T0012 (7/01/15-6/30/16)	189,049
Regional Planning Commission IL Dept. of Transportation Grant # 17T0008 (7/01/16-6/30/17)	111,138
Regional Planning Commission IL Dept. of Transportation Grant # SPR-PL-3000 (47)	0
Regional Planning Commission IL Dept. of Transportation Grant # 13T0042 (12/12-6/16)	26,987
Regional Planning Commission IL Dept. of Transportation Grant # 17T0002 (7/16-6/18)	140,745

COUNTY OF CHAMPAIGN, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016

Federal Agency CFDA # / Federal Program Name County Fund / Dept	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures	Pass-thru to Sub-recipients
U.S. DEPARTMENT OF TRANSPORTATION continued			
20.505 Metropolitan Transportation Planning & State & Non-Metropolitan Planning		75,047	
Regional Planning Commission	IL Dept. of Transportation Grant # 16T0015 (7/01/15-6/30/16)	47,262	
Regional Planning Commission	IL Dept. of Transportation Grant # 17T0008 (7/01/16-6/30/17)	27,785	
Regional Planning Commission	IL Dept. of Transportation Grant # TS13284	0	
20.509 Formula Grants for Rural Areas		163,055	76,944
Regional Planning Commission	IL Dept. of Transportation Grant # 1506100701 (7/01/15-6/30/17)	86,111	
Regional Planning Commission	IL Dept. of Transportation Rural Mass Transit Grant # 4531 (7/01/15-6/30/16)	76,944	76,944
20.521 New Freedom Program		54,881	
Regional Planning Commission	Champaign-Urbana MTD (1/16-12/16)	54,881	
20.703 Interagency Hazardous Materials Public Sector Training & Planning Grants		3,986	
Emergency Management Agency	IL Emergency Management Agency Grant # 14CHAMPPHME (10/1/15-9/30/16)	3,986	
U.S. ENVIRONMENTAL PROTECTION AGENCY			
66.432 State Public Water System Supervision		1,187	
County Public Health Board	IL Dept. of Public Health Grant # 65380128D (10/15 - 9/16)	900	
County Public Health Board	IL Dept. of Public Health Grant # 75380114E (10/16 - 9/17)	287	
U.S. DEPARTMENT OF ENERGY			
81.042 Weatherization Assistance for Low-Income Persons		333,732	
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Grant # 13-403042 (7/01/15-6/30/16)	256,955	
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Grant # 13-404042 (7/01/16-6/30/17)	76,777	

COUNTY OF CHAMPAIGN, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016

Federal Agency CFDA # / Federal Program Name County Fund / Dept	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures	Pass-thru to Sub-recipients
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES			
93.074 HPP and PHEP Aligned Cooperative Agreements		67,294	
County Public Health Board	IL Dept. of Public Health Grant # 67180009D (7/01/15-6/30/16)	35,445	
County Public Health Board	IL Dept of Public Health Grant # 67180197D (7/01/15-6/30/16)	1,572	
County Public Health Board	IL Dept of Public Health Grant # 67180197D (7/01/16-6/30/17)	3,149	
County Public Health Board	IL Dept. of Public Health Grant # 77180009E (7/01/16-6/30/17)	27,128	
93.086 Healthy Marriage Promotion and Responsible Fatherhood Grants		19,653	
Regional Planning Commission	IL State University (2016)	19,653	
93.104 Comprehensive Community Mental Health Services for Children with SED		0	
Access Initiative	IL Dept. of Human Services Grant # 45CUB00099 (10/15 - 9/16)	0	
93.556 Promoting Safe and Stable Families		55,594	
Regional Planning Commission	IL Dept. of Children & Family Services Grant # 178742-6015 (7/01/14-6/30/15)	34,496	
Regional Planning Commission	IL Dept. of Children & Family Services Grant # 178742-6016 (7/01/15-6/30/16)	21,098	
93.563 Child Support Enforcement		140,014	
State's Attorney	IL Dept. of Healthcare & Family Services Grant # 2015-55-013-K (7/01/15-6/30/16)	104,571	
	IL Dept. of Healthcare & Family Services Grant # 2017-55-013-K (7/01/16-6/30/17)	16,025	
Circuit Clerk	IL Dept. of Healthcare & Family Services Grant # 2015-55-007-KAA (7/01/15-6/30/16)	16,563	
	IL Dept. of Healthcare & Family Services Grant #2015-55-007-KAA (7/01/16-6/30/17)	2,855	
Sheriff	IL Dept. of Healthcare & Family Services (7/1/15-6/30/16)	0	

COUNTY OF CHAMPAIGN, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016

Federal Agency CFDA # / Federal Program Name County Fund / Dept	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures	Pass-thru to Sub-recipients
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES continued			
93.563 Child Support Enforcement continued			
Sheriff	IL Dept. of Healthcare & Family Services (7/1/16-6/30/17)	0	
93.568 Low-Income Home Energy Assistance		1,717,647	
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Weatherization Grant # 15-221042 (7/15-9/16)	339,901	
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Weatherization Grant # 16-221042 (7/16-6/17)	163,191	
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity LIHEAP Grant # 15-224042 (10/14-6/16)	0	
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity LIHEAP Grant # 16-224042 (10/15-6/17)	1,214,555	
93.569 Community Services Block Grant		530,222	
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Grant # 15-231038 (1/15-3/16)	0	
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Grant # 16-231038 (1/16-3/17)	530,222	
93.575 Child Care and Development Block Grant		19,152	
Early Childhood	IL Dept. of Human Services (7/01/16-6/30/16)	19,152	
93.600 Head Start (M)		5,117,233	
Early Childhood	U.S. Dept. of Health & Human Services Grant # 05/CH/8461/01 (3/15-2/16)	659,753	
Early Childhood	U.S. Dept. of Health & Human Services Grant # 05/CH/8461/02 (3/16-2/17)	4,457,480	
93.618 Voting Access for Individuals with Disabilities		4,344	
County Clerk	IL State Board of Elections Voting Access/Disabled Grant (7/14-8/16)	4,344	

COUNTY OF CHAMPAIGN, ILLINOIS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016

Federal Agency CFDA # / Federal Program Name County Fund / Dept	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures	Pass-thru to Sub-recipients
U.S. DEPARTMENT OF HOMELAND SECURITY			
97.024 Emergency Food & Shelter National Board Program		9,656	
Regional Planning Commission	Emergency Food/Shelter National Board Grant # 23-6000 Phase 33	9,656	
97.039 Hazard Mitigation Grant		21,111	
Regional Planning Commission	IL Dept. of Homeland Security Grant # FEMA-DR-4116-IL	21,111	
97.042 Emergency Management Performance Grants		79,891	
Emergency Management Agency	IL Emergency Management Agency (10/1/14 - 9/30/15)	25,935	
Emergency Management Agency	IL Emergency Management Agency Grant # 16EMACHAMP (10/15-9/16)	53,956	
TOTAL FEDERAL AWARDS		\$ 12,642,266	\$ 645,175

* Child Nutrition Cluster - Total Cluster Expenditures of \$31,751

** WIA/WIOA Cluster - Total Cluster Expenditures of \$2,262,533

(M) - Major program

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, 2016. 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 2016.

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, 2016

<u>FEDERAL</u> <u>CFDA</u> <u>NUMBER</u>	<u>EXPENDITURES</u>	<u>PASSED-</u> <u>THROUGH TO</u> <u>SUBRECIPIENTS</u>	<u>CLUSTER TOTAL</u>
10.446	\$ 11,603		
10.553	11,301		
10.555	20,350		31,751
10.558	310,153		
10.559	100		
10.767	393,750		
14.218	47,837		
14.231	100,143		
14.235	34,504		
14.238	258,747		
14.239	83,588		
14.267	37,836		
16.540	25,923		
16.575	76,077		
16.606	3,236		
16.738	28,200		
16.745	46,604	45,124	
16.758	8,163		
17.258	681,024		
17.259	726,012	523,107	
17.278	855,497		2,262,533
20.205	467,919		
20.505	75,047		
20.509	163,055	76,944	
20.521	54,881		
20.703	3,986		
66.432	1,187		
81.042	333,732		
93.074	67,294		
93.086	19,653		
93.104	-		
93.556	55,594		
93.563	140,014		
93.568	1,717,647		
93.569	530,222		
93.575	19,152		

COUNTY OF CHAMPAIGN, ILLINOIS
SUMMARY OF EXPENDITURE OF FEDERAL AWARDS BY CFDA NUMBER
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016

FEDERAL CFDA NUMBER	EXPENDITURES	PASSED- THROUGH TO SUBRECIPIENTS	CLUSTER TOTAL
93.600	5,117,233		
93.618	4,344		
97.024	9,656		
97.039	21,111		
97.042	79,891		
TOTAL	\$ 12,642,266	\$ 645,175	\$ 2,294,284

NOTES:

- (1) Child Nutrition cluster consists of CFDA #'s 10.553, 10.555 and 10.559
- (2) Workforce Development (WIOA) cluster consists of CFDA #'s 17.258, 17.259 and 17.278
- (3) Head Start-CFDA # 93-600 is a Major Program

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

INDEPENDENT AUDITORS' REPORT

Members of the 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 the Champaign County, Illinois as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the Champaign County's basic financial statements, and have issued our report thereon dated December 7, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified a certain deficiency in internal control that we consider to be a material weakness and another deficiency that we consider to be a significant deficiency.

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. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2016-001 to be a material weakness.

Members of the County Board
Champaign County, Illinois

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. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2016-002 to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's 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*.

The County's Response to Finding

The County's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 results 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.

Baker Tilly Virchow Krause, LLP

Oak Brook, Illinois
December 7, 2017

INDEPENDENT AUDITORS' REPORT

Members of the County Board
Champaign County, Illinois
Urbana, Illinois

Report on Compliance for the Major Federal Program

We have audited Champaign County's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the County's major federal program for the year ended December 31, 2016. The County's major federal program is 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 program.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for the County's major federal program 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 the County's 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 the major federal program. However, our audit does not provide a legal determination of the County's compliance.

Members of the County Board
Champaign County, Illinois

Opinion on the Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2016.

Report on Internal Control Over Compliance

Management of the County 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 the County's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the 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 the County's 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Purpose of this Report

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.

Members of the County Board
Champaign County, Illinois

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited 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, 2016, and the related notes to the financial statements, which collectively comprise Champaign County's basic financial statements. We issued our report thereon dated December 7, 2017, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Baker Tilly Virchow Krause, LLP

Oak Brook, Illinois
December 7, 2017

COUNTY OF CHAMPAIGN
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 For the Year Ended December 31, 2016

SECTION I – SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

- > Material weakness (es) identified? X yes no
- > Significant deficiency (ies) identified? X yes none reported

Noncompliance material to financial statements noted?

 yes X no

FEDERAL AWARDS

Internal control over major programs:

- > Material weakness (es) identified? yes X no
- > Significant deficiency (ies) identified? yes X none reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a) of the Uniform Guidance?

 yes X no

Auditee qualified as low-risk auditee?

 X yes no

Identification of major federal programs:

CFDA Number

Name of Federal Program or Cluster

93.600

Head Start

Dollar threshold used to distinguish between type A and type B programs:

\$750,000

COUNTY OF CHAMPAIGN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2016

**SECTION II – FINANCIAL STATEMENT FINDINGS REQUIRED TO BE REPORTED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Item 2016-001: Nursing Home Cash Receipts Process

Criteria: The internal control structure over cash receipts processes should include appropriate segregation of duties, monitoring controls such as reviews of system inputs and monthly reports, and documentation of formal reviews and approvals.

Condition: Patient status and billing rates entered into the Nursing Home's patient billing software (MDI) were not reviewed after entry into the system. Evidence of review of monthly census data reports could not be provided. Additionally, evidence of review and approval of receivable account write-offs could not be provided and timely reconciliations of the MDI subledger to the County's general ledger were not completed by Nursing Home personnel. Lastly, the individual responsible for posting cash receipts to MDI has cash handling responsibilities, including opening of mail and access to the lockbox.

Cause/Effect: Lack of documented independent review and lack of segregation of duties could result in errors in cash receipt reporting or fraudulent activity going undetected by Nursing Home and County management.

Recommendation: A formal, documented review of key inputs into MDI after entry and monthly census data reports should be completed. Responsibility for cash handling and posting of revenue into MDI should be segregated with no individual having access to do both.

Management's Response: Champaign County has engaged SAK Management to provide management services to Champaign County Nursing Home, effective July 1, 2017. SAK Management's A/R manager now performs month-end review of inputs into MDI, verifying accuracy of reported census, rates, and proper recognition of revenue.

Cash handling is assigned to an accounting clerk. Posting of revenue to MDI is assigned to business office manager and biller (SAK Management employee, offsite), offering oversight of the process. SAK Management employees have no access to cash handling process.

COUNTY OF CHAMPAIGN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2016

**SECTION II – FINANCIAL STATEMENT FINDINGS REQUIRED TO BE REPORTED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS (CONT'D)**

Item 2016-002: Segregation of Duties / Secondary Review

Criteria: Effective internal controls require the existence of policies and procedures that support segregation of duties.

Condition: Within several key transaction cycles, a lack of segregation of duties was noted. The lack of segregation of duties is primarily due to staffing size restrictions and/or system limitations, which make implementing complete segregation of duties impractical.

Within the payroll process, the individual responsible for changing employee information, including adding new employees and changing pay rates, is also responsible for processing payroll and generating payroll checks. Additionally, there is no evidence of a detailed review of payroll before processing and subsequent reviews are not routinely documented.

Within the property tax collection and distribution cycle, we noted that the individuals responsible for preparing monthly reconciliations for the collector accounts also have the ability to process tax collections.

We noted that several County departments do not regularly reconcile decentralized cash collections between the subsidiary ledgers (maintained by the County department) and the general ledger.

Cause/Effect: Lack of segregation of duties and secondary review controls could result in an unauthorized transaction, an error in reporting, or other fraudulent activity to occur and not be identified by County management.

Recommendation: Responsibilities for entering personnel information into the payroll system, processing of payroll each period, and generating of payroll checks should be segregated across multiple employees with access restricted so that no individual can complete all components of the payroll process. If such segregation cannot be realized due to system limitations or staffing restrictions, alternative monitoring controls should be implemented such as a periodic review of change logs within the payroll system focusing on creation of new employees and manual changes to wages in the payroll system.

Departments maintaining separate subsidiary ledgers should reconcile subledgers to the County's general ledger on a routine, timely basis. The reconciliation should be reviewed by someone other than the original preparer.

COUNTY OF CHAMPAIGN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2016

**SECTION II – FINANCIAL STATEMENT FINDINGS REQUIRED TO BE REPORTED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS (CONT'D)**

Item 2016-002: Segregation of Duties / Secondary Review (cont'd)

Management's Response: The Regional Planning Commission enters its payroll information including adding new employees and changing pay rates. The Payroll Accountant reviews this information for accuracy. Due to limited staff size, the Payroll Accountant enters payroll information for all other departments based on documentation submitted by each department. Biweekly payroll (time and wages) is approved and submitted by department to the Payroll Accountant. Upon receipt, the Payroll Accountant reviews the payroll for accuracy prior to processing. After processing, an Audit Trail report for employee changes and additions will be sent to the Auditor's Office and the Budget and HR Specialist. The Budget and HR Specialist will review the report for accuracy, sign and date for formal documentation.

The Champaign County Treasurer's office employs 4 full-time employees, two employees performing reconciliations, one for the Treasurer bank accounts and one for the Collector bank accounts. It would be impossible to restrict half of office staff from the real estate tax collection and distribution cycle. Efficiency is a two-way street, useful when containing cost and restrictive when separating duties. The Treasurer's Office is an efficient operation with limited employees, separating duties when possible.

County departments maintaining separate subsidiary ledgers will be instructed on proper segregation and protocol by the Auditor's Office for reconciliation on a routine, timely basis.

COUNTY OF CHAMPAIGN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2016

SECTION III – FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None noted.

COUNTY OF CHAMPAIGN

SCHEDULE OF STATUS OF PRIOR YEAR FINDINGS
For the Year Ended December 31, 2016

FINDING NO. 2015-001 – ALLOWABLE COST CONTROLS – COMMUNITY MENTAL HEALTH SERVICES FOR CHILDREN WITH SERIOUS EMOTIONAL DISTURBANCES

Condition: During audit testing, it was noted that credit card interest and other late fees were paid with federal funding.

Grant funding period ended September 30, 2015. There was no activity for this grant in 2016.

FINDING NO. 2015-002 – PROPER CONTROL OVER CASH MANAGEMENT– COMMUNITY MENTAL HEALTH SERVICES FOR CHILDREN WITH SERIOUS EMOTIONAL DISTURBANCES

Condition: During audit testing, it was noted that there was not a process in place to minimize the time lapsing between the receipt of federal funds and disbursements for program purposes.

Grant funding period ended September 30, 2015. There was no activity for this grant in 2016.

FINDING NO. 2015-003 – PROPER CONTROL OVER REPORTING– COMMUNITY MENTAL HEALTH SERVICES FOR CHILDREN WITH SERIOUS EMOTIONAL DISTURBANCES

Condition: During audit testing, it was noted that a financial report was not documented as reviewed for approval prior to submission.

Grant funding period ended September 30, 2015. There was no activity for this grant in 2016.