

## COMBINING STATEMENTS



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

Exhibit A-1  
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/-----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
<b>ASSETS</b>							
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
<b>Total Assets</b>	<b>\$ 1,641,993</b>	<b>\$ 3,765,103</b>	<b>\$ 4,518,625</b>	<b>\$ 5,391,784</b>	<b>\$ 4,426,661</b>	<b>\$ 1,791,685</b>	<b>\$ 212,732</b>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>LIABILITIES:</b>							
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
<b>Total Liabilities</b>	<b>1,533,511</b>	<b>323,741</b>	<b>160,378</b>	<b>7,281</b>	<b>627,708</b>	<b>209,323</b>	<b>37,443</b>
<b>DEFERRED INFLOW OF RESOURCES</b>							
Subsequent Years Property Taxes	1,594,898	2,449,580	1,228,606	0	2,670,484	1,163,741	0
<b>Total Deferred Inflow of Resources</b>	<b>1,594,898</b>	<b>2,449,580</b>	<b>1,228,606</b>	<b>0</b>	<b>2,670,484</b>	<b>1,163,741</b>	<b>0</b>
<b>FUND BALANCES (DEFICITS):</b>							
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
<b>Total Fund Balances (Deficits)</b>	<b>(1,486,416)</b>	<b>991,782</b>	<b>3,129,641</b>	<b>5,384,503</b>	<b>1,128,469</b>	<b>418,621</b>	<b>175,289</b>
<b>Total Liabilities &amp; Fund Balances</b>	<b>\$ 1,641,993</b>	<b>\$ 3,765,103</b>	<b>\$ 4,518,625</b>	<b>\$ 5,391,784</b>	<b>\$ 4,426,661</b>	<b>\$ 1,791,685</b>	<b>\$ 212,732</b>

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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
<b>ASSETS</b>							
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
<b>Total Assets</b>	<b>\$ 84,549</b>	<b>\$ 142,437</b>	<b>\$ 341,900</b>	<b>\$ 3,351,522</b>	<b>\$ 2,504,553</b>	<b>\$ 321,500</b>	<b>\$ 5,622,714</b>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>LIABILITIES:</b>							
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
<b>Total Liabilities</b>	<b>8,547</b>	<b>0</b>	<b>0</b>	<b>416,570</b>	<b>325,204</b>	<b>66,531</b>	<b>31,487</b>
<b>DEFERRED INFLOW OF RESOURCES</b>							
Subsequent Years Property Taxes	0	0	99,204	0	0	0	3,814,297
<b>Total Deferred Inflow of Resources</b>	<b>0</b>	<b>0</b>	<b>99,204</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,814,297</b>
<b>FUND BALANCES (DEFICITS):</b>							
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
<b>Total Fund Balances (Deficits)</b>	<b>76,002</b>	<b>142,437</b>	<b>242,696</b>	<b>2,934,952</b>	<b>2,179,349</b>	<b>254,969</b>	<b>1,776,930</b>
<b>Total Liabilities &amp; Fund Balances</b>	<b>\$ 84,549</b>	<b>\$ 142,437</b>	<b>\$ 341,900</b>	<b>\$ 3,351,522</b>	<b>\$ 2,504,553</b>	<b>\$ 321,500</b>	<b>\$ 5,622,714</b>

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NON-MAJOR GOVERNMENTAL FUNDS  
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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
<b>ASSETS</b>							
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
<b>Total Assets</b>	<b>\$ 173,258</b>	<b>\$ 2,442,792</b>	<b>\$ 959,757</b>	<b>\$ 6,032,034</b>	<b>\$ 379,615</b>	<b>\$ 716</b>	<b>\$ 95,742</b>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>LIABILITIES:</b>							
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
<b>Total Liabilities</b>	<b>364,137</b>	<b>108,785</b>	<b>143</b>	<b>14,518</b>	<b>59</b>	<b>716</b>	<b>916</b>
<b>DEFERRED INFLOW OF RESOURCES</b>							
Subsequent Years Property Taxes	0	1,647,147	0	0	0	0	0
<b>Total Deferred Inflow of Resources</b>	<b>0</b>	<b>1,647,147</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCES (DEFICITS):</b>							
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
<b>Total Fund Balances (Deficits)</b>	<b>(190,879)</b>	<b>686,860</b>	<b>959,614</b>	<b>6,017,516</b>	<b>379,556</b>	<b>0</b>	<b>94,826</b>
<b>Total Liabilities &amp; Fund Balances</b>	<b>\$ 173,258</b>	<b>\$ 2,442,792</b>	<b>\$ 959,757</b>	<b>\$ 6,032,034</b>	<b>\$ 379,615</b>	<b>\$ 716</b>	<b>\$ 95,742</b>

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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
<b>ASSETS</b>							
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
<b>Total Assets</b>	<b>\$ 100,271</b>	<b>\$ 600,537</b>	<b>\$ 287,088</b>	<b>\$ 1,406,333</b>	<b>\$ 45,428</b>	<b>\$ 39,587</b>	<b>\$ 167,597</b>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>LIABILITIES:</b>							
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
<b>Total Liabilities</b>	<b>5,451</b>	<b>17,173</b>	<b>21,694</b>	<b>39,026</b>	<b>2,170</b>	<b>10,524</b>	<b>67,108</b>
<b>DEFERRED INFLOW OF RESOURCES</b>							
Subsequent Years Property Taxes	0	0	0	0	0	0	0
<b>Total Deferred Inflow of Resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCES (DEFICITS):</b>							
Restricted	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
<b>Total Fund Balances (Deficits)</b>	<b>94,820</b>	<b>583,364</b>	<b>265,394</b>	<b>1,367,307</b>	<b>43,258</b>	<b>29,063</b>	<b>100,489</b>
<b>Total Liabilities &amp; Fund Balances</b>	<b>\$ 100,271</b>	<b>\$ 600,537</b>	<b>\$ 287,088</b>	<b>\$ 1,406,333</b>	<b>\$ 45,428</b>	<b>\$ 39,587</b>	<b>\$ 167,597</b>

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NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
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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
<b>ASSETS</b>							
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
<b>Total Assets</b>	<b>\$ 5,204</b>	<b>\$ 8,541</b>	<b>\$ 180,733</b>	<b>\$ 74,505</b>	<b>\$ 10,151</b>	<b>\$ -</b>	<b>\$ 388,544</b>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>LIABILITIES:</b>							
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
<b>Total Liabilities</b>	<b>0</b>	<b>0</b>	<b>41,275</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,278</b>
<b>DEFERRED INFLOW OF RESOURCES</b>							
Subsequent Years Property Taxes	0	0	0	0	0	0	0
<b>Total Deferred Inflow of Resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCES (DEFICITS):</b>							
Restricted	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
<b>Total Fund Balances (Deficits)</b>	<b>5,204</b>	<b>8,541</b>	<b>139,458</b>	<b>74,505</b>	<b>10,151</b>	<b>0</b>	<b>385,266</b>
<b>Total Liabilities &amp; Fund Balances</b>	<b>\$ 5,204</b>	<b>\$ 8,541</b>	<b>\$ 180,733</b>	<b>\$ 74,505</b>	<b>\$ 10,151</b>	<b>\$ -</b>	<b>\$ 388,544</b>

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NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
DECEMBER 31, 2015

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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
<b>ASSETS</b>							
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
<b>Total Assets</b>	<b>\$ 23,791</b>	<b>\$ 128,717</b>	<b>\$ 237,840</b>	<b>\$ 32,039</b>	<b>\$ 49,013</b>	<b>\$ 51,133</b>	<b>\$ 132,878</b>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>LIABILITIES:</b>							
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
<b>Total Liabilities</b>	<b>20,533</b>	<b>542</b>	<b>40,742</b>	<b>36,382</b>	<b>1,059</b>	<b>12,046</b>	<b>3,614</b>
<b>DEFERRED INFLOW OF RESOURCES</b>							
Subsequent Years Property Taxes	0	0	0	0	0	0	0
<b>Total Deferred Inflow of Resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCES (DEFICITS):</b>							
Restricted	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
<b>Total Fund Balances (Deficits)</b>	<b>3,258</b>	<b>128,175</b>	<b>197,098</b>	<b>(4,343)</b>	<b>47,954</b>	<b>39,087</b>	<b>129,264</b>
<b>Total Liabilities &amp; Fund Balances</b>	<b>\$ 23,791</b>	<b>\$ 128,717</b>	<b>\$ 237,840</b>	<b>\$ 32,039</b>	<b>\$ 49,013</b>	<b>\$ 51,133</b>	<b>\$ 132,878</b>

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	/-----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
<b>ASSETS</b>							
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
<b>Total Assets</b>	<b>\$ 1,861,275</b>	<b>\$ 867</b>	<b>\$ 1,200,965</b>	<b>\$ 377,312</b>			<b>\$ 51,612,021</b>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>LIABILITIES:</b>							
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
<b>Total Liabilities</b>	<b>0</b>	<b>0</b>	<b>39,835</b>	<b>66,690</b>			<b>4,666,140</b>
<b>DEFERRED INFLOW OF RESOURCES</b>							
Subsequent Years Property Taxes	1,433,084	0	0	0			16,101,041
<b>Total Deferred Inflow of Resources</b>	<b>1,433,084</b>	<b>0</b>	<b>0</b>	<b>0</b>			<b>16,101,041</b>
<b>FUND BALANCES (DEFICITS):</b>							
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)
<b>Total Fund Balances (Deficits)</b>	<b>428,191</b>	<b>867</b>	<b>1,161,130</b>	<b>310,622</b>			<b>30,844,840</b>
<b>Total Liabilities &amp; Fund Balances</b>	<b>\$ 1,861,275</b>	<b>\$ 867</b>	<b>\$ 1,200,965</b>	<b>\$ 377,312</b>			<b>\$ 51,612,021</b>

COUNTY OF CHAMPAIGN, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 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
<b>REVENUES:</b>							
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
<b>Total Revenues</b>	<b>1,495,861</b>	<b>2,842,835</b>	<b>1,178,379</b>	<b>2,703,859</b>	<b>3,011,376</b>	<b>1,483,398</b>	<b>596,261</b>
<b>EXPENDITURES:</b>							
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
<b>Total Expenditures</b>	<b>1,436,773</b>	<b>3,028,343</b>	<b>808,190</b>	<b>1,135,353</b>	<b>3,223,329</b>	<b>1,388,641</b>	<b>533,557</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>59,088</b>	<b>(185,508)</b>	<b>370,189</b>	<b>1,568,506</b>	<b>(211,953)</b>	<b>94,757</b>	<b>62,704</b>
<b>OTHER FINANCING SOURCES (USES):</b>							
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
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>(26,263)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CHANGES IN FUND BALANCE</b>	<b>59,088</b>	<b>(211,771)</b>	<b>370,189</b>	<b>1,568,506</b>	<b>(211,953)</b>	<b>94,757</b>	<b>62,704</b>
<b>FUND BALANCE--Beginning of Year</b>	<b>(1,545,504)</b>	<b>1,203,553</b>	<b>2,759,452</b>	<b>3,815,997</b>	<b>1,340,422</b>	<b>323,864</b>	<b>112,585</b>
<b>FUND BALANCE--End of Year</b>	<b>\$ (1,486,416)</b>	<b>\$ 991,782</b>	<b>\$ 3,129,641</b>	<b>\$ 5,384,503</b>	<b>\$ 1,128,469</b>	<b>\$ 418,621</b>	<b>\$ 175,289</b>

COUNTY OF CHAMPAIGN, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 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
<b>Total Revenues</b>	<b>94,393</b>	<b>19,680</b>	<b>94,163</b>	<b>6,919,707</b>	<b>4,682,513</b>	<b>355,618</b>	<b>3,605,418</b>
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
<b>Total Expenditures</b>	<b>77,926</b>	<b>101,961</b>	<b>0</b>	<b>6,992,471</b>	<b>7,784,614</b>	<b>283,155</b>	<b>3,585,794</b>
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)
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>224,718</b>	<b>0</b>	<b>0</b>	<b>3,164,973</b>	<b>0</b>	<b>(39,327)</b>
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

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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
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
<b>Total Revenues</b>	<b>2,340,581</b>	<b>1,614,933</b>	<b>414,015</b>	<b>86,448</b>	<b>1,901</b>	<b>11,036</b>	<b>20,149</b>
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
<b>Total Expenditures</b>	<b>2,392,129</b>	<b>1,617,866</b>	<b>31,838</b>	<b>(59,740)</b>	<b>0</b>	<b>11,036</b>	<b>25,510</b>
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
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>(1,694)</b>	<b>(91,741)</b>	<b>(59)</b>	<b>0</b>	<b>0</b>
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	\$ (190,879)	\$ 686,860	\$ 959,614	\$ 6,017,516	\$ 379,556	\$ -	\$ 94,826

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
<b>Total Revenues</b>	<b>237,876</b>	<b>209,300</b>	<b>21,570</b>	<b>450,798</b>	<b>25,563</b>	<b>32,013</b>	<b>67,329</b>
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
<b>Total Expenditures</b>	<b>289,006</b>	<b>244,921</b>	<b>38,520</b>	<b>270,284</b>	<b>31,882</b>	<b>19,571</b>	<b>0</b>
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)
<b>Net Other Financing Sources (Uses)</b>	<b>64,356</b>	<b>0</b>	<b>(21,683)</b>	<b>(159,700)</b>	<b>0</b>	<b>(9,000)</b>	<b>(67,108)</b>
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
<b>Total Revenues</b>	<b>4,351</b>	<b>12</b>	<b>203,598</b>	<b>17,464</b>	<b>5,995</b>	<b>327,384</b>	<b>55,913</b>
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
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>281,389</b>	<b>45,000</b>	<b>758</b>	<b>327,384</b>	<b>29,156</b>
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
<b>Net Other Financing Sources (Uses)</b>	<b>(4,344)</b>	<b>0</b>	<b>(27,877)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>Total Revenues</b>	<b>20,909</b>	<b>25,916</b>	<b>235,227</b>	<b>45,314</b>	<b>40,239</b>	<b>213,963</b>	<b>14,766</b>
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
<b>Total Expenditures</b>	<b>0</b>	<b>19,884</b>	<b>241,052</b>	<b>56,102</b>	<b>59,369</b>	<b>215,511</b>	<b>66,732</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>20,909</b>	<b>6,032</b>	<b>(5,825)</b>	<b>(10,788)</b>	<b>(19,130)</b>	<b>(1,548)</b>	<b>(51,966)</b>
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
<b>Net Other Financing Sources (Uses)</b>	<b>(20,533)</b>	<b>8,586</b>	<b>(17,877)</b>	<b>21,250</b>	<b>0</b>	<b>25,000</b>	<b>58,676</b>
<b>CHANGES IN FUND BALANCE</b>	<b>376</b>	<b>14,618</b>	<b>(23,702)</b>	<b>10,462</b>	<b>(19,130)</b>	<b>23,452</b>	<b>6,710</b>
<b>FUND BALANCE--Beginning of Year</b>	<b>2,882</b>	<b>113,557</b>	<b>220,800</b>	<b>(14,805)</b>	<b>67,084</b>	<b>15,635</b>	<b>122,554</b>
<b>FUND BALANCE--End of Year</b>	<b>\$ 3,258</b>	<b>\$ 128,175</b>	<b>\$ 197,098</b>	<b>\$ (4,343)</b>	<b>\$ 47,954</b>	<b>\$ 39,087</b>	<b>\$ 129,264</b>

COUNTY OF CHAMPAIGN, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 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	\$ 0	\$ 15,675,582
Public Safety Sales Tax	0	0	0	0	0	0	4,678,090
Intergovernmental Revenue	0	0	0	0	0	0	13,565,599
Fines & Forfeitures	0	0	0	0	0	0	53,324
Licenses & Permits	0	0	0	0	0	0	424,421
Charges for Services	0	0	0	0	0	0	2,531,491
Rents & Royalties	0	0	0	0	0	0	17,550
Interest on Program Loans	0	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
<b>Total Revenues</b>	<b>1,437,656</b>	<b>109</b>	<b>5,382</b>	<b>1,280</b>			<b>37,272,451</b>
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
<b>Total Expenditures</b>	<b>1,436,488</b>	<b>203,288</b>	<b>945,057</b>	<b>113,459</b>			<b>39,333,559</b>
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)
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>203,288</b>	<b>1,085,865</b>	<b>0</b>			<b>4,369,506</b>
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
OPERATING REVENUES:			
Charges for Services	\$ 1,947,066	\$ 5,991,926	\$ 7,938,992
Miscellaneous	73,186	300	73,486
Total Operating Revenues	<u>2,020,252</u>	<u>5,992,226</u>	<u>8,012,478</u>
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
Total Operating Expenses	<u>1,735,190</u>	<u>5,433,836</u>	<u>7,169,026</u>
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
Net Non-Operating Revenues (Expenses)	<u>5,029</u>	<u>704</u>	<u>5,733</u>
INCOME (LOSS) BEFORE TRANSFERS	290,091	559,094	849,185
Transfers Out	<u>0</u>	<u>0</u>	<u>0</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
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
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>
<b>CASH FLOWS FROM INVESTMENT ACTIVITIES:</b>			
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>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>350,649</b>	<b>647,402</b>	<b>998,051</b>
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><u>\$ 2,056,389</u></u>	<u><u>\$ 718,165</u></u>	<u><u>\$ 2,774,554</u></u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>			
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><u>\$ 345,620</u></u>	<u><u>\$ 646,698</u></u>	<u><u>\$ 992,318</u></u>

Non-cash Investing, Capital and Financing Activities:

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

COUNTY OF CHAMPAIGN, ILLINOIS  
 ALL PRIVATE PURPOSE TRUST FUNDS  
 COMBINING STATEMENT OF FIDUCIARY NET POSITION  
 DECEMBER 31, 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	1,106,138	171,441	1,277,579
<u>LIABILITIES</u>			
Accounts Payable	0	3,961	3,961
Total Liabilities	0	3,961	3,961
<u>NET POSITION</u>			
Held in Trust for Other Governments	\$ 1,106,138	\$ 167,480	\$ 1,273,618

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

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

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
<b>Total Assets</b>	<b>3,483</b>	<b>39,185</b>	<b>135,875</b>	<b>344,603</b>	<b>958,793</b>
<u>LIABILITIES</u>					
Funds Held For Others	3,483	39,185	135,875	344,603	958,793
<b>Total Liabilities</b>	<b>3,483</b>	<b>39,185</b>	<b>135,875</b>	<b>344,603</b>	<b>958,793</b>
<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
<b>Total Assets</b>	<b>1,041,406</b>	<b>703,409</b>	<b>6,761</b>	<b>3,233,515</b>
<u>LIABILITIES</u>				
Funds Held For Others	1,041,406	703,409	6,761	3,233,515
<b>Total Liabilities</b>	<b>1,041,406</b>	<b>703,409</b>	<b>6,761</b>	<b>3,233,515</b>
<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

	Balance <u>12/31/15</u>	<u>Additions</u>	<u>Deductions</u>	Balance <u>12/31/16</u>
<b><u>GARNISHMENTS FUND</u></b>				
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>
<b><u>ESTATE FUND</u></b>				
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>
<b><u>PROPERTY CONDEMNATIONS FUND</u></b>				
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>
<b><u>SHERIFF FORECLOSURE FUND</u></b>				
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>
<b><u>COUNTY COLLECTOR FUND</u></b>				
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>
<b><u>CIRCUIT CLERK FUND</u></b>				
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>
<b><u>COUNTY CLERK FUND</u></b>				
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>
<b><u>COURT SERVICES FUND</u></b>				
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>
<b><u>TOTAL ALL AGENCY FUNDS</u></b>				
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>