

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	10,133	7,337
	<u>19,202,975</u>	<u>18,672,344</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	0	218,476
	<u>3,111,322</u>	<u>3,325,414</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	4,261,829	4,687,866
	<u>4,822,782</u>	<u>5,228,061</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			