

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	<u>8,898,098</u>	<u>8,898,098</u>	<u>13,189,266</u>	<u>12,832,266</u>	<u>8,339,117</u>
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	<u>8,978,767</u>	<u>8,949,413</u>	<u>13,241,620</u>	<u>12,954,389</u>	<u>8,502,855</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(80,669)</u>	<u>(51,315)</u>	<u>(52,354)</u>	<u>(122,123)</u>	<u>(163,738)</u>
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)	<u>93,435</u>	<u>107,506</u>	<u>110,731</u>	<u>180,500</u>	<u>139,186</u>
NET CHANGE IN FUND BALANCE	12,766	56,191	58,377	58,377	(24,552)
FUND BALANCE (DEFICIT)--Beginning of Year	<u>701,743</u>	<u>375,634</u>	<u>375,634</u>	<u>375,634</u>	<u>726,295</u>
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	<u>\$ 2,656,306</u>	<u>\$ 2,656,306</u>	<u>\$ 2,417,365</u>	<u>\$ 2,417,365</u>	<u>\$ 2,588,650</u>
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)		<u><u>\$ 2,656,306</u></u>			

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	0	2,131	0	0	0
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>\$ (1,486,416)</u>	<u>\$ (1,487,024)</u>	<u>\$ (1,584,146)</u>	<u>\$ (1,587,146)</u>	<u>\$ (1,545,504)</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>\$ (1,486,416)</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

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

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

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

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY MOTOR FUEL TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 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	<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	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	<u>4,682,513</u>	<u>4,682,513</u>	<u>4,597,819</u>	<u>4,597,819</u>	<u>4,701,557</u>
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	<u>7,784,614</u>	<u>7,784,614</u>	<u>7,790,019</u>	<u>4,015,019</u>	<u>3,905,897</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(3,102,101)</u>	<u>(3,102,101)</u>	<u>(3,192,200)</u>	<u>582,800</u>	<u>795,660</u>
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)	<u>3,164,973</u>	<u>3,164,973</u>	<u>3,149,494</u>	<u>(582,800)</u>	<u>(761,778)</u>
NET CHANGE IN FUND BALANCE	62,872	62,872	(42,706)	0	33,882
FUND BALANCE (DEFICIT)--Beginning of Year	<u>2,116,477</u>	<u>2,116,477</u>	<u>2,116,477</u>	<u>2,116,477</u>	<u>2,082,595</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 2,179,349</u>	<u>\$ 2,179,349</u>	<u>\$ 2,073,771</u>	<u>\$ 2,116,477</u>	<u>\$ 2,116,477</u>

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

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

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>\$ (190,879)</u>	<u>\$ (190,879)</u>	<u>\$ (184,946)</u>	<u>\$ (117,446)</u>	<u>\$ (139,331)</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>\$ (190,879)</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>ASSETS</u>	<u>2016</u>	<u>2015</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	100,187	100,187	100,187	100,187	86,952
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>2016</u>	<u>2015</u>
<u>ASSETS</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

	2016	2015
<u>ASSETS</u>		
Cash	\$ 1,406,213	\$ 1,370,137
Receivables, Net of Uncollectible Amounts:		
Other	120	15
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	14,389	14,400
Total Liabilities	39,026	23,659
FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	1,367,307	1,346,493
Total Fund Balance (Deficit)	1,367,307	1,346,493
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
Total Revenues	450,798	450,798	570,400	570,400	558,379
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
Total Expenditures	270,284	270,284	424,872	435,473	264,269
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	180,514	180,514	145,528	134,927	294,110
OTHER FINANCING SOURCES (USES):					
Transfers Out	(159,700)	(159,700)	(159,870)	(149,269)	(24,400)
Net Other Financing Sources (Uses)	(159,700)	(159,700)	(159,870)	(149,269)	(24,400)
NET CHANGE IN FUND BALANCE	20,814	20,814	(14,342)	(14,342)	269,710
FUND BALANCE (DEFICIT)--Beginning of Year	1,346,493	1,346,493	1,346,493	1,346,493	1,076,783
FUND BALANCE (DEFICIT)--End of Year	\$ 1,367,307	\$ 1,367,307	\$ 1,332,151	\$ 1,332,151	\$ 1,346,493

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

<u>ASSETS</u>	<u>2016</u>	<u>2015</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	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	(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>2016</u>	<u>2015</u>
<u>ASSETS</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>ASSETS</u>	<u>2016</u>	<u>2015</u>
Cash	<u>\$ 8,541</u>	<u>\$ 8,529</u>
Total Assets	<u>\$ 8,541</u>	<u>\$ 8,529</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>\$ 8,541</u>	<u>\$ 8,529</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

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

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	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	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>ASSETS</u>	<u>2016</u>	<u>2015</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>ASSETS</u>	<u>2016</u>	<u>2015</u>
Cash	<u>\$ 23,791</u>	<u>\$ 2,882</u>
Total Assets	<u>\$ 23,791</u>	<u>\$ 2,882</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>\$ 23,791</u>	<u>\$ 2,882</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	45,314	45,314	34,525	34,525	34,525
EXPENDITURES:					
Justice & Public Safety:					
Salaries	56,102	56,102	56,102	56,102	55,280
Total Expenditures	56,102	56,102	56,102	56,102	55,280
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(10,788)	(10,788)	(21,577)	(21,577)	(20,755)
OTHER FINANCING SOURCES (USES):					
Transfers In	21,250	21,250	21,250	21,250	19,500
Net Other Financing Sources (Uses)	21,250	21,250	21,250	21,250	19,500
NET CHANGE IN FUND BALANCE	10,462	10,462	(327)	(327)	(1,255)
FUND BALANCE (DEFICIT)--Beginning of Year	(14,805)	(14,805)	(14,805)	(14,805)	(13,550)
FUND BALANCE (DEFICIT)--End of Year	\$ (4,343)	\$ (4,343)	\$ (15,132)	\$ (15,132)	\$ (14,805)

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>