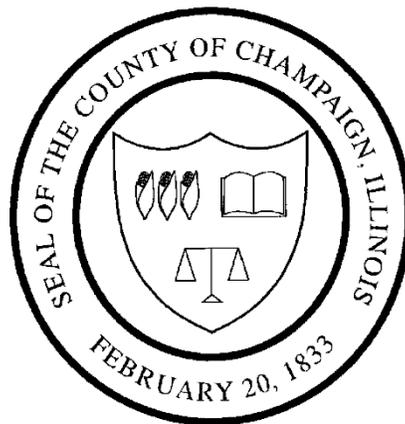


***County of
Champaign,
Illinois***

***Comprehensive
Annual Financial Report***

***Fiscal Year
December 31, 2017***



***County of
Champaign,
Illinois***

***Comprehensive
Annual Financial Report***

***Fiscal Year
December 31, 2017***

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

*George Danos
County Auditor*

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Introductory Section

December 19, 2018

To the County Board and Citizens of Champaign County:

The Comprehensive Annual Financial Report (CAFR) of the County of Champaign, Illinois for the fiscal year ended December 31, 2017 is submitted herewith. The CAFR is management's annual financial report to its taxpayers, governing board, oversight bodies, investors and creditors.

This report consists of management's representations concerning the finances of the County of Champaign. Consequently, management assumes full responsibility for the completeness and reliability of all information presented in this report. To provide a reasonable basis for making these representations, County management has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the County's financial statements in conformity with Generally Accepted Accounting Principles (GAAP). Because the cost of internal controls should not outweigh their benefits, the County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that financial statements will be free from material misstatement. As management we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The County's financial statements have been audited by Baker Tilly Virchow Krause, LLP, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended December 31, 2017, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditors' report is presented as the first component of the financial section of the report.

The independent audit of the financial statements of the County was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require an independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in the Single Audit Section of this report.

GAAP require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis

(MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The County's MD&A can be found immediately following the report of the independent auditors.

Profile of the Government

Incorporated in 1833, Champaign County is located about 135 miles south of Chicago, at the crossroads of Interstates 57, 72, and 74 in the heart of East Central Illinois. The County is nearly 1,000 square miles in area, with a population of 209,399 (2017 estimate) who live in two cities, 24 incorporated villages, and on rural home sites.

The economic base of Champaign County is comprised largely of education, agriculture and medicine. Champaign County is home to the University of Illinois, and enjoys the benefits of both urban and rural life, with abundant cultural and athletic events; ranging from performing arts and museums to Big Ten Sports. Champaign County is a regional medical center with two large clinic/hospital complexes. Approximately 85% of Champaign County's land is farmed, with the principal crops being corn and soybeans.

The Champaign County Board is the legislative arm of County Government. The Board consists of 22 board members, 2 from each of the 11 districts. The board members elect a chairman for a two-year term from among the members. There is an appointed county administrator with the responsibility of service to the board.

Illinois law determines the functions and services of county government. The largest portion of the County's governmental expenditures are for the administration of justice and public safety, including the State's Attorney, Public Defender, Circuit Clerk, Circuit Court, Court Services (adult and juvenile probation and juvenile detention center), and the Sheriff's functions (road patrol and the county correctional center).

Other functions mandated by state statute include the construction and maintenance of county highways and bridges, the maintenance of the property tax system, voter registration and the election system, vital records such as birth, marriage, and death certificates, and the recording of deeds and other real estate records.

The County also operates a nursing home, funded primarily by patient fees and Medicare/Medicaid reimbursements. Voters approved special property taxes in 1972 to fund mental health services, in 1995 to fund a Cooperative Extension Service, in 1996 to fund public health services for all county residents, in 2002 to fund social security and retirement contributions for Nursing Home employees, and in 2004 to fund services for the developmentally disabled.

The Champaign County Board created the Regional Planning Commission (RPC) in 1966 under state-enabling legislation allowing counties to create planning commissions for the welfare of County residents. Over the past decades, the RPC has expanded its scope beyond land use planning, and has been involved extensively in community and economic development, distribution of federal community services block grant funds, housing programs, weatherization and energy assistance programs, job and police training, transportation planning, senior and social

services. In 1994, RPC began the operation of the Champaign County Head Start pre-school program.

There are 185 taxing districts in Champaign County. The County Treasurer is the tax collector for all these districts. In addition, the County Board is responsible for appointing the boards of special districts such as cemetery districts, mass transit, and forest preserve districts. The districts are not considered part of county government since they are independent in setting taxes and budgets.

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the County operates.

Local Economy. Champaign County has not been immune to the effects of the national economic downturn. Still, it has fared better than many other localities in Illinois, due to the area's diverse and relatively stable economic base. The University of Illinois dominates the local economy with over 24,000 jobs and 44,000 students. The Champaign-Urbana area is a regional healthcare center featuring Carle Foundation Hospital and Clinic, Presence Covenant Medical Center, and Christie Clinic. The remaining commercial base of the economy is primarily comprised of retail, food, service, and agriculture. The average unemployment rate for Champaign County decreased to 4.2% in 2017, a decrease from the previous year's rate of 5.1%. This rate is below the state rate of 4.9% and slightly above the national rate of 3.7% at the close of 2017.

Long Term Financial Planning. The ending budgetary-basis fund balance for the general fund sits at 12.9% of actual total general fund expenditures and transfers out at the close of the fiscal year ended December 31, 2017. This is an increase of \$81,000 from FY2016. A goal of 12.5% is set forth in policy guidelines adopted by the County Board for budgetary and planning purposes.

The Champaign County Nursing Home continues to be an area of financial concern. The Home once again finishes the year with a negative outlook. Cash flow at the Nursing Home requires daily monitoring by County and Home financial staff.

During the process of compiling this report, the Champaign County Board entered into an agreement with SAK Management to manage Champaign County Nursing Home, starting July 1, 2017. The previous managers, Management Performance Associates, terminated their relationship with Champaign County on June 30, 2017. With this change in management mid-year we continue to work on reporting functions.

Fiscal Year. On March 21, 2013, the County Board approved Resolution 8468 which changed the County's old fiscal year of December 1st through November 30th, to a fiscal year based on the calendar year, namely January 1st through December 31st. In order to implement this change to a calendar year, the County Board also resolved that the FY2014 budget should be adopted for a thirteen (13) month period from December 1st, 2013 through December 31st, 2014.

Cash Management Policies and Practices. The County's investment policy is to minimize risk while maintaining a competitive yield. Cash temporarily idle during the year was invested in certificates of deposit, money market accounts, and the State Treasurer's investment pool. County government is restricted in its investment options by state law, and will remain in conservative investment portfolios.

As of December 31, 2017, the County had \$50,835,568 in cash on hand, demand deposits, and various investment instruments. Details of the County's deposits and investments are explained in Note 6 of the Notes to the Financial Statements.

Risk Management. The County maintains a self-funded insurance fund for worker's compensation insurance and liability and auto insurance. The County's risk retention for worker's compensation insurance is \$300,000 per individual per claim and for liability and auto insurance is \$250,000 per occurrence. Commercial insurance has been purchased for claims in excess of this retention. Additional information on the County's risk management activity can be found in Note 16 of the Notes to the Financial Statements.

Pension and Other Post-Employment Benefits. The County provides pension benefits for its employees through a state-wide plan managed by the Illinois Municipal Retirement Fund (IMRF). The County has no obligation in connection with pension benefits offered through this plan beyond its annual contributions to IMRF. Additional information on the County's pension arrangements can be found in Note 22 of the Notes to the Financial Statements.

The County provides other post-employment benefits (OPEB) to employees in the form of an implicit rate subsidy for retirees' health insurance premiums. Although retirees pay the entire amount of their health insurance premiums, the premiums are set at a blended rate based on the entire group, which includes younger, healthier active employees along with the retirees. Thus, the retirees pay premiums that are lower than the true cost of the healthcare benefits they receive. See Note 23 in the Notes to the Financial Statements for further discussion of OPEB.

Awards

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Champaign County for its Comprehensive Annual Financial Report (CAFR) for the Fiscal Year ended December 31, 2016. This was the second consecutive year that Champaign County has received this prestigious award. In order to be awarded a Certificate of Achievement, the County published an easily readable and efficiently organized CAFR. This report satisfied both GAAP and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

Acknowledgements

I would like to thank the entire staff for their hard work, and contributions to this year's Comprehensive Annual Financial Report. I also would like to recognize the Champaign County Board, County Administrator and Accounting Manager for their support in maintaining the highest standards of professionalism regarding the management of County's finances. Countywide Elected Officials and Department Heads were also helpful and cooperative during the audit process.

Respectfully submitted,



GEORGE P. DANOS
CHAMPAIGN COUNTY AUDITOR



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**County of Champaign
Illinois**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

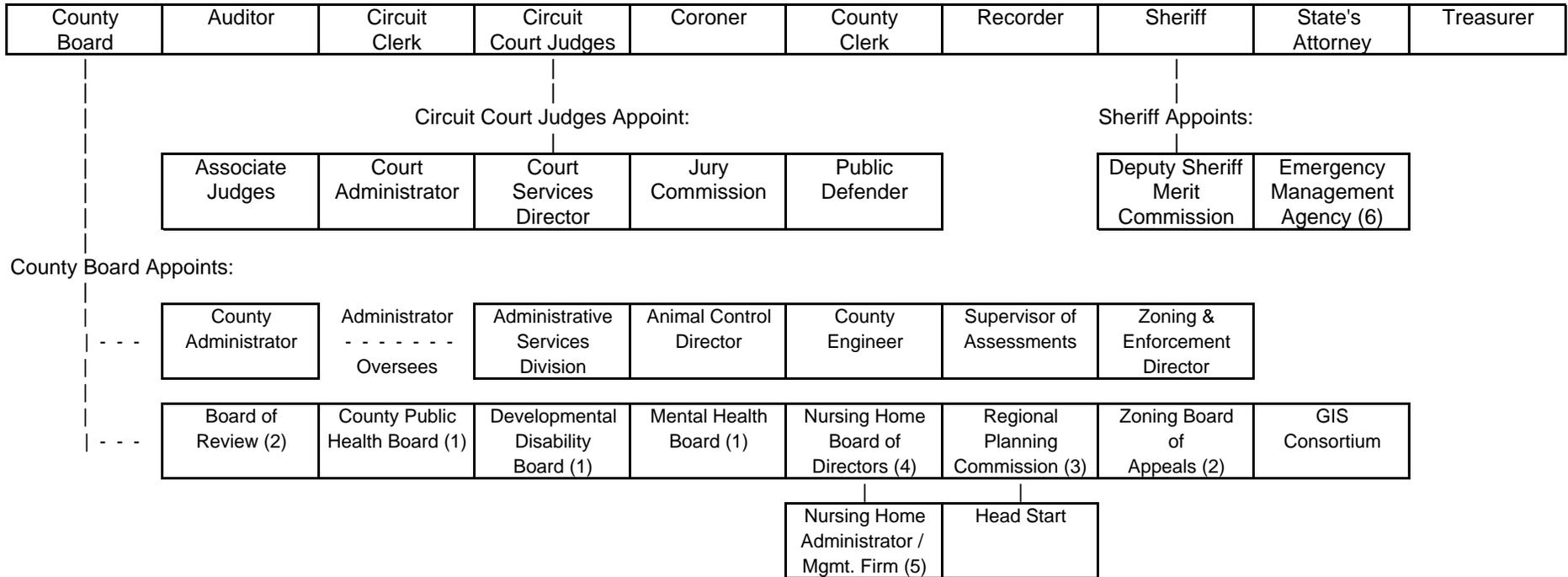
December 31, 2016

Christopher P. Morill

Executive Director/CEO

COUNTY OF CHAMPAIGN, ILLINOIS
 ORGANIZATION CHART
 December 31, 2017

VOTERS ELECT:



(1) Appointed boards operate with different degrees of independence. The Mental Health Board, Developmental Disability Board and County Public Health Board are appointed by the County Board. Their budgets and tax levies require County Board approval, but their expenditures do not.

(2) The Board of Review and Zoning Board of Appeals are appointed by the County Board and their budgets and expenditures require County Board approval.

(3) The Regional Planning Commission consists of two members of the County Board, the Chairman of the County Board (an ex-officio member), the mayors of Champaign, Urbana, and Rantoul, a second representative appointed by Champaign and a second representative appointed by Urbana. One additional member, elected by the RPC Commission members, serves as minority representative. The RPC budget and expenditures require County Board approval, but the Board has delegated expenditure oversight to the Commissioners.

(4) Nursing Home Board of Directors is appointed by the County Board. Their budget and expenditures are part of the Nursing Home budget and require County Board approval.

(5) Since July 2008, the County Board contracts with a management consulting firm to manage the County Nursing Home.

(6) Since February 2013, the County Sheriff has been appointed to assume emergency management responsibility for Champaign County.

County of Champaign, Illinois
Principal Officials: Elected
December 31, 2017

Auditor
John Farney

State's Attorney
Julia Rietz

Circuit Clerk
Katie Blakeman

Treasurer / Collector
Daniel Welch

Circuit Judges
Thomas Difanis
Jeffrey Ford
Michael Jones
Heidi Ladd
Randall Rosembaum
Roger Webber

County Board Members
C. Pius Weibel (beginning 12-5-2016)
Jack Anderson
Bradley Clemmons
Lorraine Cowart
Aaron Esry
Stephanie Fortado
Jim Goss
Stanley Harper
Shana Jo Harrison
Josh Hartke
Robert King
Brooks Marsh
Jim McGuire
Diane Michaels
Max Mitchell
Kyle Patterson
Pattsi Petry
Jon Rector
Giraldo Rosales
Chris Stohr
Stephen Summers
James Tinsley
C. Pius Weibel

Coroner
Duane Northrup

County Clerk
Gordy Hulten

Recorder
Mark Sheldon

Sheriff / Public Safety Director
Daniel Walsh

County of Champaign, Illinois
Principal Officials: Appointed
December 31, 2017

Animal Control Director
Stephanie Joos

Emergency Management
Agency Director
John Dwyer

Associate Circuit Judges
Ronda H. Holliman
Brett N. Olmstead
John R. Kennedy
Anna M. Benjamin
Adam M. Dill

Mental Health Board
Executive Director
Lynn Canfield

Board of Review Chairman
Elizabeth Burgener-Patton

Nursing Home Administrator
Kim Colbrook
S.A.K. Management Services LLC

Child Advocacy Center
Executive Director
Kari May

Public Defender
Janie Miller

County Administrator
Debra Busey, Interim

Regional Planning Commission
Chief Executive Officer
Dalitso Sulamoyo

County Highway Engineer
Jeffrey Blue

Supervisor of Assessments
Paula Bates

Court Services Director
Joseph Gordon

Zoning and Enforcement Director
John Hall

County of Champaign, Illinois
General Information
December 31, 2017

DATE OF INCORPORATION: February 20, 1833

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

COUNTY EMPLOYEES: 802 Full Time, 276 Part Time

COUNTY SEAT: Urbana (which, with its twin city of Champaign, is the urban center of the County)

LAND AREA: 996 square miles (637,605 acres)

POPULATION:	U.S. Census	1950	106,100
		1960	132,436
		1970	163,281
		1980	168,392
		1990	173,025
		2000	179,669
		2010	201,081
		2017 est.	209,399

COUNTY ROADS: 193 miles of paved roads under County jurisdiction.

TRANSPORTATION: Passenger airlines (1); railroad lines (1); bus lines (3);
major federal and state highways, including 3 interstate highways.

AGRICULTURE: Corn and soybeans are the major crops. Per the USDA Census of Agriculture:

<u>Year</u>	<u>Farmland Acreage</u>	<u>% of Farmland To Total Acreage</u>
1982	600,159	94.1%
1987	594,227	93.1%
1992	571,807	89.6%
1997	567,697	89.0%
2002	577,066	90.5%
2007	550,481	86.3%
2012	616,493	96.7%

MAJOR INSTITUTIONS:

University of Illinois: The County's largest single employer, this 2,295 acre main campus of the state university employs 13,857 people, including 5,476 faculty and instructional staff; 3,962 academic professionals; and 4,145 support staff. Student enrollment is 44,880.

Parkland Community College: A two-year community college with 8,443 students and 898 employees, Parkland serves portions of twelve counties in East Central Illinois.

GOVERNMENTAL FUNDS

General Corporate Fund 080: The principal operating fund of the County finances most activities for which there is no specific tax levy or user fee. The General Corporate property tax rate limit is .25% [Illinois Compiled Statutes 55 ILCS 5/5-1024]. An additional property tax for cooperative extension education, passed by referendum in November, 1995, has a limit of .03% [505 ILCS 45/8]. Proceeds from the cooperative extension tax levy are passed on to the University of Illinois.

Special Revenue Funds

Animal Control Fund 091: License and other fees to provide for the registration of dogs and cats, impoundment of strays, and rabies control. Use is restricted by state statute [510 ILCS 5/7] and County Ordinance [No. 822].

Child Advocacy Center Fund 679: Federal, state and local grant funding for the operation of a child advocacy center to provide abuse prevention education, compassionate support to abused children and coordination of the investigation and prosecution of abuse cases. Use is restricted by the grant agreements.

Child Support Services Fund 617: Fee for the Circuit Clerk to administer the collection and distribution of child support payments. Use is restricted by state statute [705 ILCS 105/27.2a(bb)(4)].

Circuit Clerk Electronic Citations Fund 632: Fee for the Circuit Clerk to establish and maintain a system of electronic citations. Use is restricted by state statute [705 ILCS 105/27.3e].

Circuit Clerk Operations and Administration Fund 630: Fee for the Circuit Clerk to offset the costs of collecting and disbursing funds to entities of state and local governments. Use is restricted by state statute [625 ILCS 5/16-104c(b), 705 ILCS 105/27.3d].

County Bridge Fund 084: Property tax for the construction and maintenance of county bridges. Also provides 50% of the cost of bridge construction in rural townships. Rate limit is .05%. Use is restricted by state statute [605 ILCS 5/5-602].

County Clerk Surcharge Fund 611: Fees collected on death certificates and marriage/civil union licenses issued by the County Clerk. Use is restricted by state statute [410 ILCS 535/25, 55 ILCS 5/4-4001].

County Clerk's Automation Fund 670: Fee for automating the County Clerk's vital records storage system. Use is restricted by state statute [55 ILCS 5/4-4001].

County Highway Fund 083: Property tax for maintenance of county highways. Rate limit is 10%. Use is restricted by state statute [605 ILCS 5/5-601].

County Historical Fund 629: Donated funds for the purpose of establishing a museum in the County Courthouse. Use is restricted by donor designations.

Special Revenue Funds (continued)

County Jail Medical Costs Fund 659: Court fee for the Sheriff to defray the cost of medical expenses for persons under arrest. Use is restricted by state statute [730 ILCS 125/17].

County Motor Fuel Tax Fund 085: State shared revenue from motor fuel taxes for construction and maintenance of county highways. Use is restricted by state statute [605 ILCS 5/5-701].

County Public Health Fund 089: Property tax to provide community health services, such as immunizations and restaurant inspections. Rate limit is .10% by referendum passed November, 1996. Use is restricted by state statute [55 ILCS 5/5-25003 and 5/5-25010].

Court Document Storage Fund 671: Fee to defray the cost of establishing and maintaining a document storage system for county court records, administered by the Circuit Clerk. Use is restricted by state statute [705 ILCS 105/27.3c].

Court's Automation Fund 613: Fee for automating court records, administered by the Circuit Clerk. Use is restricted by state statute [705 ILCS 105/27.3a].

Developmental Disability Fund 108: Property tax to provide funding for the care and treatment of persons with a developmental disability. Rate limit is .10% by referendum passed November, 2004. Use is restricted by state statute [55 ILCS 105/1].

Early Childhood Fund 104: Federal and state grants for education and development programs, commonly known as Head Start, for low-income pre-school children and their families. Use is restricted by grant agreements.

Election Assistance / Accessibility Grant Fund 628: Federal and state grants to improve voter accessibility at election polling sites, administered by the County Clerk. Use is restricted by grant agreements.

Foreclosure Mediation Fund 093: Self-funded program designed to reduce the burden of expenses sustained by lenders, borrowers, and taxpayers as a result of residential mortgage foreclosures. Also designed to aid the administration of justice by the reduction of court cases; keeping families in homes, and preventing vacant and abandoned houses.

Geographic Information System Fund 107: Fee collected by the County Recorder for the County Board to create and maintain a county-wide map through a geographic information system. Use is restricted by state statute [55 ILCS 5/3-5018].

Highway Federal Aid Matching Fund 103: Property tax to pay for engineering and right-of-way costs, utility relocations and the County's share of construction on specific federal highway projects. Rate limit is .05%. Use is restricted by state statute [605 ILCS 5/5-603].

Special Revenue Funds (continued)

Illinois Municipal Retirement Fund 088: Property tax for employer's share of IMRF pension plan for County employees. There is no rate limit. Use is restricted by state statute [40 ILCS 5/7-171 and 40 ILCS 5/22-403].

Jail Commissary Fund 658: Accounts for the purchase and sale of sundries to prisoners in the Correctional Center. Use is restricted by State of Illinois Administrative Code [Title 20, Chapter I, Subchapter f, Part 701, Section 701.250].

Law Library Fund 092: Court fees to maintain the law library in the courthouse. Use is restricted by state statute [55 ILCS 5/5-39001].

Mental Health Fund 090: Property tax to provide funding to mental health agencies. Rate limit was originally .10% by referendum passed November, 1972, then later revised by a legislative change to .15%. Use is restricted by state statute [405 ILCS 20/4].

Probation Services Fund 618: Court fees to be used on direction of the chief judge of the circuit court to pay costs, other than salaries, of operating the County's Court Services Department. Use is restricted by state statute [730 ILCS 110/15.1].

Property Tax Interest Fee Fund 627: Fee on properties sold at tax sales to be used by the County Treasurer to pay interest and costs on property tax sales in error. Use is restricted by state statute [35 ILCS 200/21-330].

Public Safety Sales Tax Fund 106: One-quarter percent special retailer's occupation tax imposed by the County Board upon approval by the voters in November 1998. Use is restricted to public safety purposes by state statute [55 ILCS 5/5-1006.5]. The County Board has further designated this revenue to repay bonds issued to finance construction of public safety facilities and to support other public safety programs, such as juvenile delinquency prevention and courts technology.

Recorder's Automation Fund 614: Fee for automating records in the Recorder's Office. Use is restricted by state statute [55 ILCS 5/3-5018].

Regional Planning Commission Fund 075: Federal and state grants for economic development, community services, senior services, energy assistance, transportation engineering and police training, plus contracts with local agencies for planning and other technical assistance. Use is restricted by grant agreements and contracts.

Regional Planning Commission Economic Development Loan Fund 475: Federal grants for low interest loans to new or expanding businesses, or for rehabilitating rental/housing properties. Loan repayments are used to fund loans to new applicants. Use is restricted by grant agreements.

Special Revenue Funds (continued)

Regional Planning Commission USDA Revolving Loan Fund 474: Federal grants for loans to promote growth of existing and new businesses in rural areas in a six-county region. Use is restricted by grant agreements.

Sheriff Drug Forfeitures Fund 612: Forfeitures from drug cases distributed by the Illinois State Police for the Sheriff to use in the enforcement of laws governing controlled substances. Use is restricted by state statutes [720 ILCS 550/12(g), 720 ILCS 570/505(g)].

Social Security Fund 188: Property tax for employer's share of social security (FICA) for County employees. There is no rate limit. Use is restricted by state statute [40 ILCS 5/21-110].

Solid Waste Management Fund 676: Waste hauler license fees authorized by state statute [55 ILCS 5/5-8002 and 5/5-8003]. By resolution [No. 7972] adopted in November 2011, the County Board has committed these fees to expenditures that will support the initiatives identified in the Champaign County Solid Waste Management Plan.

Specialty Courts Fund 685: Specialized probation program administered by the Mental Health Board with the goal of reducing the number of drug offenders who are incarcerated and who re-offend. Funding comes from a court-assessed fee, which is sometimes supplemented by federal grant funds. Use is restricted by state statute [55 ILCS 5/5-1101(f)] and grant agreements.

State's Attorney Drug Forfeitures Fund 621: Forfeitures from drug cases distributed by the Illinois State Police for the State's Attorney to use in the enforcement of laws governing narcotics activity. Use is restricted by state statute [720 ILCS 550/12(g) and 720 ILCS 570/505(g)].

State's Attorney Records Automation Fund 633: Funds will be used by the State's Attorney to establish and maintain automated record keeping systems including but not limited to expenditure for hardware, software, research and developments costs and associated personnel costs [55ILCS 5/4-2002].

Tax Sale Automation Fund 619: Fee for the automation of property tax collections and delinquent property tax sales, administered by the County Treasurer. Use is restricted by state statute [35 ILCS 200/21-245].

Tort Immunity Fund 076: Property tax to pay for property insurance, liability insurance, workers' compensation insurance, unemployment insurance, and judgments against the County. There is no rate limit. Use is restricted by state statute [745 ILCS 10/9-107].

Victim Advocacy Grant Fund 675: Federally funded grant to provide services to victims of violent crime, including juvenile crime and offenses, through a Victim Advocacy Program Director in the State's Attorney's Office. Use is restricted by the grant agreement.

Special Revenue Funds (continued)

Workforce Development Fund 110: Federal grants for education and workforce development programs, provided by the federal Workforce Investment Act (WIA), for job seekers, laid off workers, youth, incumbent workers, new workers, veteran, persons with disabilities and employers. Use is restricted by grant agreements.

Working Cash Fund 610: Property tax (1976 and 1977 only) to provide working cash to avoid issuance of tax anticipation notes or warrants. Fund balance is to be held constant at \$377,714. Rate limit is .025%. Use is restricted by state statute [55 ILCS 5/6-29003].

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

Debt Service Funds

2003 Series Nursing Home Bond Debt Service Fund 074: Property tax (no rate limit) for repayment of bonds issued in 2003 to finance construction of a nursing home facility. Bonds are scheduled for retirement through 2022. Use is restricted by bond covenants.

2007 Series Highway Facility Bond Debt Service Fund 350: Fund to account for the repayment of bonds issued in 2007 to finance construction of the Highway Fleet Maintenance Facility. Bonds are being repaid by a combination of pledged general sales taxes in the General Fund and property taxes in the County Highway Fund. Bonds are scheduled for retirement through 2017. Use is restricted by bond covenants.

Capital Projects Funds

Capital Asset Replacement Fund 105: Fund started in FY2000 to accumulate resources assigned by the County Administrator to the planned replacement of capital assets for General Corporate Fund departments. This fund was previously reported as a special revenue fund, but was reclassified in FY2011.

Court Complex Construction Fund 303: To account for the construction of a new court facility and the remodeling of the old courthouse, financed through alternative revenue source bonds issued in 1999, 2000, and 2007, backed by a 1/4 cent public safety sales tax. An additional project to restore the historic courthouse clock and bell tower was financed through private donations. The construction and restoration has been completed and all bond money and donations have been spent. The residual balance remaining in the fund is unspent investment earnings and is assigned to be used on future courthouse equipment purchases and building repairs or improvements.

PROPRIETARY FUNDS

Enterprise Fund

Nursing Home Fund 081: Operating fund for the County Nursing Home. Funding comes mostly from user fees supplemented by a property tax approved by referendum in November 2002. The property tax rate limit is .03% [55 ILCS 5/5-21001].

Internal Service Funds

Employee Health Insurance Fund 620: Employee payroll deductions and billings to the various County funds provide a pool from which premiums are paid for health and life insurance benefits provided for employees.

Self-funded Insurance Fund 476: Accounts for risk financing activities (liability, auto, property and workers' compensation) funded through billings to the various County funds.

FIDUCIARY FUNDS

Private Purpose Trust Funds

Township Bridge Fund 087: State funding for construction of township bridges over 20 feet in length, administered by the County Highway Engineer in a trustee capacity on behalf of the various townships. This funding is not available to support County programs.

Township Motor Fuel Tax Fund 086: State funding from motor fuel taxes for township road maintenance and construction, administered by the County Highway Engineer in a trustee capacity on behalf of the various townships. This funding is not available to support County programs.

Agency Funds

Circuit Clerk Fund: Court fees and fines which are collected by the Circuit Clerk and disbursed to the County Treasurer and other local governments.

County Clerk Fund: Tax redemptions collected and remitted to the persons who bought property at the tax sale, when the original owner later redeems his/her taxes. This fund also includes all fees collected by the County Clerk before they are deposited with the County Treasurer.

County Collector Fund: Collection and distribution of property taxes for local taxing districts.

Court Services Fund: Restitution for victims of crime plus public service worker activities administered by the Court Services Director.

Agency Funds (continued)

Estate Fund 097: Unclaimed estates held by the County until disposition is determined by court order.

Garnishments Fund 699: Court-ordered wage garnishments withheld from County employees.

Property Condemnations Fund 667: Deposits held by the County Treasurer until the court determines just compensation for property condemned under the eminent domain statutes.

Sheriff Foreclosure Fund 687: Deposits held by the County Sheriff until the court determines disbursement of proceeds from property foreclosures sales.

County of Champaign, Illinois
Department Descriptions
December, 2017

ADA Compliance - This budget, under the authority of the County Board, is not a county department, but is the budget for all remedial action required under the terms of the Settlement Agreement Between the United States of America and Champaign County, Illinois Under the Americans With Disabilities Act – DJ 204-24-116.

Administrative Services - Acts as the personnel office; handles job classification and salary administration. Processes bi-weekly payroll and Illinois Municipal Retirement for County employees. Administers insurance covering property, liability, workers' compensation, unemployment and employee health. Assists other County departments in securing bids or price quotes and issuing purchase orders. Prepares the annual budget for County Board approval.

Animal Control - Enforces Animal Control Act and county ordinances requiring rabies vaccination and dog and cat registration. Investigates animal bites and claims made for livestock killed by dogs. Operates an animal impound facility used by most local jurisdictions.

Auditor - Internal auditor and chief accountant for the County. Pays all County bills. Audits for compliance with County Board policy and state and federal law. Maintains centralized accounting system, generating weekly and monthly accounting reports for all County departments. Prepares the County's Comprehensive Annual Financial Report.

Board of Health - Eight member board appointed by the County Board to provide community health services, such as immunizations and restaurant inspections. This board was created pursuant to a referendum passed by voters in November, 1996.

Board of Review - Three person board appointed by the County Board to revise assessments of real property and assess all real property not assessed by a township assessor. Acts on written complaints of incorrectly assessed property and applications for property to be declared exempt from taxation. Signs certificates of error and distributes copies to County Clerk and County Collector. Delivers one set of completed assessment books to the County Clerk, who then certifies the abstract of assessments to the Illinois Department of Revenue.

Child Advocacy Center – Provides child abuse prevention education, compassionate support to abused children and coordination of the investigation and prosecution of abuse cases.

Circuit Clerk - Handles all court records of Champaign County. Produces all appeal records, issues passports and juror's vouchers. Is represented by a clerk at all jury trials. Accepts payment of and disburses court ordered fines and fees.

Circuit Clerk Support Enforcement - Contract with the State of Illinois Department of Healthcare and Family Services for federal and state reimbursement of expenditures in connection with ensuring that child support payments are made.

Circuit Court - The Circuit Court is the court of general jurisdiction in the State of Illinois. Champaign County is in the Sixth Judicial Circuit, along with five other neighboring counties. The Circuit Judges in Champaign County are elected by the voters in the Circuit. The Associate Judges are appointed by the Circuit Judges for four year terms. All judges are paid by the state.

County of Champaign, Illinois
Department Descriptions
December, 2017

Cooperative Extension Service - Cooperative extension education property tax levied by the County and turned over to the University of Illinois Cooperative Extension Service. Cooperative Extension Service programs include 4-H, youth and adult education programs.

Coroner - Investigates all deaths where the decedent was not attended by a licensed physician. Responsible for determining the manner and cause of each death to decide if an inquest is necessary; prepares and conducts inquests.

Correctional Center - This department accounts for most expenditures related to the operations of the County Jail and Satellite Jail. Utility costs are included under Public Properties. The Satellite Jail, completed in 1996, is the main intake/release facility for the county.

County Board - Coordinates and implements actions of the County Board and performs duties required by state statutes. Prepares weekly committee calendar and committee minutes.

County Clerk - Ex-Officio Clerk of the County Board; records County Board minutes; issues county licenses (marriage, liquor, motel); keeps records and issues certificates of vital statistics (birth, death, marriage); registers voters; conducts elections; files campaign disclosures and statements of economic interest; computes property tax extensions and mobile home privilege tax; keeps county maps on file.

Court Services/Probation - Juvenile Division makes recommendations to the Court on petitions concerning minors. Should the minor be placed on probation or under court supervision, the probation officer provides counseling, supervision and referral to appropriate community resources. Adult Division conducts pre-sentence investigations and prepares pre-sentence reports for the courts. If a defendant is sentenced to probation, the probation officer provides rehabilitative counseling and endeavors to see that the conditions of probation are carried out.

Debt Service – Department set up to accumulate resources restricted for the repayment of general obligation bonds, for which the County's general sales tax revenue has been pledged to repay.

Deputy Sheriff Merit Commission - Three member commission which certifies persons as eligible to serve as sworn deputies. Handles major disciplinary actions and discharge of sworn personnel. Members of commission are appointed by County Board upon recommendation of County Sheriff.

Developmental Disability Board - Three member board appointed by the County Board to administer services for persons with a developmental disability. This board was created pursuant to a referendum passed by voters in November, 2004.

Early Childhood Program - Early childhood education and development program, commonly known as Head Start, funded by federal grants from the Department of Health and Human Services and administered in Champaign County by the Regional Planning Commission.

Emergency Management Agency - Trains volunteers and acts to protect persons and property in the event of a disaster.

County of Champaign, Illinois
Department Descriptions
December, 2017

General County - This department accounts for General Corporate revenues and expenditures that are not allocated to specific General Corporate departments. Revenues include property, sales and income taxes. Expenditures include employee health insurance, independent audit, grants to local agencies and Regional Planning Commission membership dues.

Highway - Prepares plans, specifications and estimates for construction of County highways, bridges and culverts; supervises their construction and maintenance.

Information Technology – As a division of Administrative Services, provides computer support to County departments, covering hardware, purchased software, and customized in-house programming. Operates a secure computer network, email system and County website. Offers a helpdesk to assist County employees with both hardware and software issues.

Jury Commission - Three person commission appointed by the Circuit Court Judges to compile a list of potential jurors based on registered voters and holders of Illinois driver's licenses or identification cards.

Juvenile Detention Center - Operates a secure, locked facility for minors apprehended by law enforcement agencies.

Law Library - Provides law reference materials for the use of all members of the public, but used mainly by local attorneys and judges.

Mental Health Board - Nine member board appointed by the County Board to provide funding to mental health agencies.

Nursing Home - The Nursing Home is licensed to provide skilled, intermediate and shelter care. Other care options include a special unit for Alzheimer's and Related Disorders, an Adult Day Care Program, and a Respite Care Program. A new Nursing Home facility was constructed in 2003-2006 and put into service in February 2007.

Physical Plant - Provides custodial and maintenance services for all County buildings and grounds. This department is under the direction of the County Administrator as a division of the Administrative Services Department.

Planning and Zoning - Reviews applications and issues zoning use permits. Inspects to ensure compliance with the zoning ordinance and investigates alleged violations. From June 1990 to December 2005, the County Board contracted with the Regional Planning Commission to provide these services. In 2006, the program returned to being run by employees in the General Corporate Fund. This department also pays the per diems of the Zoning Board of Appeals, which is a six member board appointed by the County Board.

Public Defender - Court-appointed attorneys to represent indigent persons charged with crimes in Champaign County, involving every type of crime from murder to traffic offenses. Provides the same legal representation that defendants would receive from private counsel.

County of Champaign, Illinois
Department Descriptions
December, 2017

Recorder - Responsible for the recording of various instruments including deeds, mortgages, affidavits, plats, mechanics liens, corporation papers, surveys, and military discharges. These instruments are indexed and preserved through electronic imaging. Handles State of Illinois revenue stamps (transfer tax) for sales and transfers of property.

Regional Office of Education - Pays Champaign County's portion of certain administrative costs incurred by the Champaign/Ford Counties Regional Office of Education.

Regional Planning Commission - A nine member advisory body created by the County Board to supply information and technical assistance to local government officials in the areas of planning, land use, housing, transportation engineering, public administration, community and economic development. Has expanded into the areas of police training and community service grants, including the Senior Services Program and Energy Assistance Programs. Administers the Early Childhood and Workforce Initiative Programs.

Sheriff - Patrols the rural areas and unincorporated towns and villages. Investigates crimes and serves civil papers (lawsuits, divorces, small claims, subpoenas, court orders and notices). Operates the two county jails and takes prisoners to court for arraignment and trial. Attends court and is responsible for court security. Transports prisoners to the state penitentiary. Handles mental cases and transports them as necessary.

State's Attorney - Prosecutes all actions, civil and criminal, in the Circuit Court. Commences and prosecutes all actions and proceedings brought by any County Officer and defends actions and proceedings brought against the County or against County Officers. Gives opinions to any County officer upon questions of law relating to the County.

State's Attorney Support Enforcement - Contract with the State of Illinois Department of Healthcare and Family Services for federal and state reimbursement of expenditures in connection with enforcing court-ordered child support payments.

Supervisor of Assessments - Maintains tax maps, property record cards and exemption certificates related to property tax assessments. Keeps current list of property owners. Publishes assessments in newspapers, sends notices of assessment changes to taxpayers and issues certificates of errors. Instructs, consults and assists township assessors and has the statutory power to make assessments.

Treasurer - Responsible for the receipt of County revenue and for the investment and disbursement of County funds. As County Collector, collects and distributes property and mobile home taxes for all taxing districts in the County. Bills and collects drainage assessment taxes. Supervises the sale of delinquent real estate taxes.

Veterans Assistance Commission - The Veterans Assistance Commission is an assistance program of the Veterans Assistance Commission (VAC) Executive Board, an entity composed of delegates from the major veterans' organizations in Champaign County. The program is created under the provisions of the Military Assistance Act 330 ILCS 545, and is funded by the Champaign County Board, for the benefit of veterans living in Champaign County. The program, opened December 1, 2012, is designed to assist an individual veteran, his/her spouse, or the veteran's minor children through some difficult financial hardships.

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Financial Section

INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Champaign County, Illinois, as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise Champaign County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control over financial reporting relevant to Champaign County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of Champaign County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

To the Members of the County Board
Champaign County

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Champaign County, Illinois, as of December 31, 2017 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and other required supplementary information as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit for the year ended December 31, 2017 was conducted for the purpose of forming opinions on the financial statements that collectively comprise Champaign County's basic financial statements. The combining statements and individual fund statements and schedules for the year ended December 31, 2017 as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements for the year ended December 31, 2017, and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining statements and individual fund statements and schedules are fairly stated in all material respects, in relation to the basic financial statements as a whole for the year ended December 31, 2017.

To the Members of the County Board
Champaign County

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of Champaign County as of and for the year ended December 31, 2016 (not presented herein), and have issued our report thereon dated December 7, 2017, which contained unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information. The combining statements and individual fund statements and schedules for the year ended December 31, 2016 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2016 financial statements. The information has been subjected to the auditing procedures applied in the audit of the 2016 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those financial statements or to those financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining statements and individual fund statements and schedules is fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended December 31, 2016.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Champaign County's basic financial statements. The introductory section and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 19, 2018 on our consideration of Champaign County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Champaign County's internal control over financial reporting and compliance.

Baker Tilly Virchow Krause, LLP

Oak Brook, Illinois
December 19, 2018

County of Champaign, Illinois

Management's Discussion and Analysis

December 31, 2017

As management of the County of Champaign, we offer readers of these financial statements this narrative overview and analysis of the financial activities of the County of Champaign for the fiscal year ended December 31, 2017. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 1-5 of this report.

Financial Highlights

- The assets/deferred outflows of the County of Champaign exceeded its liabilities/deferred inflows at the close of the most recent fiscal year by \$89,032,150 (*Total Net Position*). This represents an increase in net position of approximately \$5.8 million or 7% between 2016 and 2017. The net position related to Governmental Activities increased by \$9.2 million (14.0%) and the net position for the Business-Type Activities decreased by \$3.4 million or 7%.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$40,329,437, an increase of \$1.29 million from the prior year. \$35,111,098 of this fund balance is restricted to use for specific purposes such as Debt Service, Public Safety, Health & Education, Development, and Public Works by way of state statutes, grantor/donor stipulations, or debt covenants.
- For the fiscal year ended December 31, 2017, the unassigned fund balance for the County's General Fund was \$4,843,535, or 13.7% of total general fund expenditures. This was approximately 13.6% higher than the unassigned fund balance for fiscal year 2016.
- Champaign County did not issue any new debt in fiscal year 2017. Total general bonded debt decreased by \$3,151,707 or 10.2% from fiscal year 2016.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to Champaign County's basic financial statements. Champaign County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains required supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements. The *government-wide financial statements* are designed to provide readers with a broad overview of Champaign County’s finances, in a manner similar to a private-sector business.

- The *Statement of Net Position* presents information on all of Champaign County’s assets/deferred outflows and liabilities/deferred inflows, with the difference between these reported as *Total Net Position*. Over time, increases or decreases in the total net position may serve as a useful indicator of whether the financial position of Champaign County is improving or deteriorating.
- The *Statement of Activities* presents information showing how the government’s net position changed during the most recent fiscal year. All changes in total net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected sales taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the County of Champaign include general government, justice and public safety, health, education, social services, development, and highways and bridges. The business-type activities of the County of Champaign include the Champaign County Nursing Home. The government-wide financial statements do not include funds classified as Fiduciary Funds (discussed further below), because the resources of those funds are not available to support the County’s programs.

The government-wide financial statements are on pages 44-45 of this report.

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County of Champaign, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County of Champaign can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government’s near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The County of Champaign maintains 49 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund, Mental Health Fund, and Regional Planning Commission Fund, all of which are considered to be major funds. Data from the other 46 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* elsewhere in this report.

The County of Champaign adopts an annual appropriated budget for all the governmental funds. A budgetary comparison statement has been provided for the general fund and major special revenue funds to demonstrate compliance with this budget.

The basic governmental funds financial statements are presented on pages 46-49.

Proprietary Funds. The County of Champaign maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County of Champaign uses one enterprise fund to account for its Nursing Home. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the various functions of the County.

The County of Champaign uses internal service funds to account for its self-funded insurance and employee health insurance. Because both of these services predominately benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary funds financial statements provide information for the County Nursing Home, which is considered to be a major fund of the County of Champaign. Both internal service funds are combined into a single, aggregated presentation in the proprietary funds financial statements. Individual fund data for the internal service funds is provided in the form of *combining statements* elsewhere in this report.

The basic proprietary funds financial statements can be found on pages 50-53.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are *not* available to support the County of Champaign's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The basic fiduciary funds financial statements can be found on pages 54-55 of this report.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 56-94 of this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents certain *Required Supplementary Information* concerning (1) the County of Champaign's progress in funding its obligation to provide pension and other post-employment benefits to its employees; and (2) an actual to budget comparison for the County's major funds presented on the budgetary basis. This required supplementary information can be found in Exhibits XI, XII and XIII on pages 98-105 of this report.

The County's combining statements, referred to earlier in connection with non-major governmental funds and internal service funds, are presented immediately following the *Required Supplementary Information*. These statements can be found on pages 108-129 of this report.

Government-Wide Financial Analysis

As noted earlier, the total net position may serve over time as a useful indicator of a government's financial position. For Champaign County, assets and deferred outflows exceeded liabilities and deferred inflows by \$89,032,150 at the close of the close of the fiscal year ended December 31, 2017. The table **County of Champaign's Net Position**, presented below, reflects the condensed Statement of Net Position.

The largest component of the County of Champaign's total net position (\$70,543,727 or 79.2%) is its investment in capital assets (e.g., land, buildings, machinery, and equipment) less any outstanding related debt used to acquire those assets. The County of Champaign uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Another component of the County's total net position, totaling \$35,823,615, represents resources that are subject to external restrictions on how they may be used. Of this amount, \$22,563,036 is restricted by state statute; \$11,600,060 is restricted by grantor/donor stipulations; and \$1,660,519 is restricted by debt covenants. This leaves an unrestricted deficit balance of (\$17,335,192) as the final component of the total net position. This deficit

balance includes net pension assets/liabilities of \$1,939,421 and net deferred pension outflow/inflow of (\$12,764,604).

It is worth noting that \$7,515,000 of outstanding debt, issued to finance construction of the 2006 Nursing Home facility, is not reflected in the business-type activities with the related capital assets. This debt is reported as part of the unrestricted net position in the governmental activities since it is being repaid using property taxes and sales taxes reported in governmental funds. Without this extra debt burden, the (\$13,169,558) unrestricted net position in the governmental activities as of December 31, 2017, would be significantly lower.

The unrestricted portion of the County's net position have typically been deficit balances. Between 2006 and 2016 these deficit balances have steadily decreased, except for 2014 when the deficit increased due to thirteen months of expenses offset by only twelve months of property tax revenues. In 2017, the deficit balance for the governmental activities continued to decline - (\$13,169,558) compared with (\$14,073,880) in 2016. However, business-type activities in 2017 showed a significant increase of \$2,684,499 in the deficit balance between fiscal year 2016-(\$1,481,135) and 2017-(\$4,165,634). This was symptomatic of the Enterprise Fund's continued inability to meet its ongoing obligations including those to the General County.

The following table presents a snapshot of Champaign County's Total Net Position for the fiscal year ended December 31, 2017 compared with December 31, 2016:

County of Champaign's Net Position

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
Current and Other Assets	\$ 86,961,471	\$ 84,371,423	\$ 2,115,429	\$ 4,365,362	\$ 89,076,900	\$ 88,736,785
Capital Assets	74,520,845	68,281,880	18,079,028	18,746,696	92,599,873	87,028,576
Total Assets	161,482,316	152,653,303	20,194,457	23,112,058	181,676,773	175,765,361
Deferred Outflow of Resources	1,650,494	10,414,179	22,304	1,544,583	1,672,798	11,958,762
Total Assets & Deferred Outflow of Resources	163,132,810	163,067,482	20,216,761	24,656,641	183,349,571	187,724,123
Current and Other Liabilities	3,440,337	9,113,755	2,516,257	3,919,686	5,956,594	13,033,441
Long-term Liabilities	39,583,257	55,809,924	406,869	2,186,359	39,990,126	57,996,283
Total Liabilities	43,023,594	64,923,679	2,923,126	6,106,045	45,946,720	71,029,724
Deferred Inflow of Resources	44,990,460	32,235,694	3,380,241	1,285,035	48,370,701	33,520,729
Net Position:						
Invested in Capital Assets	52,464,699	44,251,311	18,079,028	18,746,696	70,543,727	62,998,007
Restricted	35,823,615	35,730,678	0	0	35,823,615	35,730,678
Unrestricted	(13,169,558)	(14,073,880)	(4,165,634)	(1,481,135)	(17,335,192)	(15,555,015)
Total Net Position	\$ 75,118,756	\$ 65,908,109	\$ 13,913,394	\$ 17,265,561	\$ 89,032,150	\$ 83,173,670

Governmental Activities: The total net position reported for governmental activities increased by \$9.2 million or 14.0% between fiscal year 2016 and fiscal year 2017. If we eliminate the impact of the pension liability, the net position for fiscal year 2017 would have been approximately \$11.0 million or 14.8% higher than fiscal year 2016. A significant portion of this increase was due to \$5.6 million investment in infrastructure projects plus an additional \$5.4 million capital contribution from the Illinois Department of Transportation off-set by \$1.8 million in repayment of capital debt.

Business-Type Activities: The total net position reported in fiscal year 2017 for business-type activities was \$13.9 million, a decrease of \$3.4 million or 19.4% from fiscal year 2016. Similarly, if we eliminate the impact of the pension liability, the net position for fiscal year 2017 would have been approximately \$3.1 million or 17.9% lower than fiscal year 2016. The main components of the \$3.1 million decrease were:

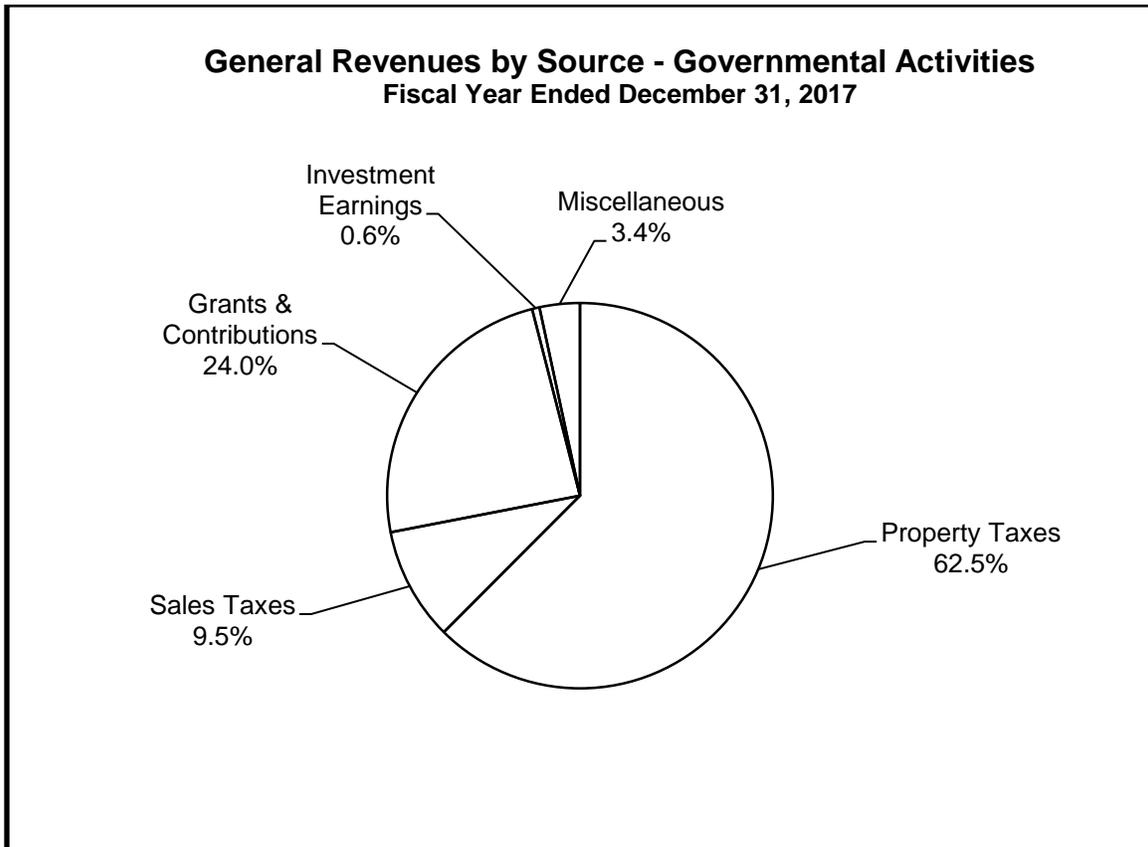
- a reduction of \$1.7 million in Patient Accounts and Intergovernmental Receivables due to significant bad debt.
- repayment of \$1.02 million in Tax Anticipation Warrants and the delay in the issuance of the 2017 Tax Anticipation Warrant of \$ 1.08 million to January 2018.

The following table summarizes the revenues and expenses of the County's activities:

County of Champaign's Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
Revenues:						
Program Revenues:						
Charges for Services	\$ 9,649,335	\$ 10,324,495	\$ 8,721,522	\$ 11,356,472	\$ 18,370,857	\$ 21,680,967
Operating Grants & Contributions	27,373,479	25,055,638	0	0	27,373,479	25,055,638
Capital Grants & Contributions	5,421,000	35,500	0	0	5,421,000	35,500
General Revenues:						
Property Taxes	31,591,443	30,706,904	1,205,269	1,162,511	32,796,712	31,869,415
Public Safety Sales Taxes	4,735,564	4,686,884	0	0	4,735,564	4,686,884
Hotel/Motel & Auto Rental Taxes	54,845	55,432	0	0	54,845	55,432
Grants & Contributions Not Restricted to Specific Programs	12,162,593	11,846,184	56,249	0	12,218,842	11,846,184
Investment Earnings	314,612	92,191	418	545	315,030	92,736
Miscellaneous	1,705,559	981,757	1,684	4,542	1,707,243	986,299
Gain - Disposal of Capital Assets	0	0	0	0	0	0
Total Revenues	93,008,430	83,784,985	9,985,142	12,524,070	102,993,572	96,309,055
Expenses:						
General Government	\$11,365,205	\$11,200,745	\$0	\$0	\$11,365,205	\$11,200,745
Justice & Public Safety	35,041,438	34,326,016	0	0	35,041,438	34,326,016
Health	9,345,836	9,355,002	0	0	9,345,836	9,355,002
Education	7,806,750	6,771,662	0	0	7,806,750	6,771,662
Social Services	90,262	79,883	0	0	90,262	79,883
Development	11,645,493	10,721,605	0	0	11,645,493	10,721,605
Highways & Bridges	6,682,549	6,191,176	0	0	6,682,549	6,191,176
Interest on Long-Term Debt	2,102,920	2,290,662	0	0	2,102,920	2,290,662
Nursing Home	0	0	13,054,639	13,909,721	13,054,639	13,909,721
Total Expenses	84,080,453	80,936,751	13,054,639	13,909,721	97,135,092	94,846,472
Change in Net Position Before Transfers	8,927,977	2,848,234	(3,069,497)	(1,385,651)	5,858,480	1,462,583
Transfers	282,670	285,814	(282,670)	(285,814)	0	0
Change in Net Position	9,210,647	3,134,048	(3,352,167)	(1,671,465)	5,858,480	1,462,583
Net Position-Beginning	65,908,109	62,774,061	17,265,561	18,937,026	83,173,670	81,711,087
Net Position-Ending	\$ 75,118,756	\$ 65,908,109	\$ 13,913,394	\$ 17,265,561	\$ 89,032,150	\$ 83,173,670

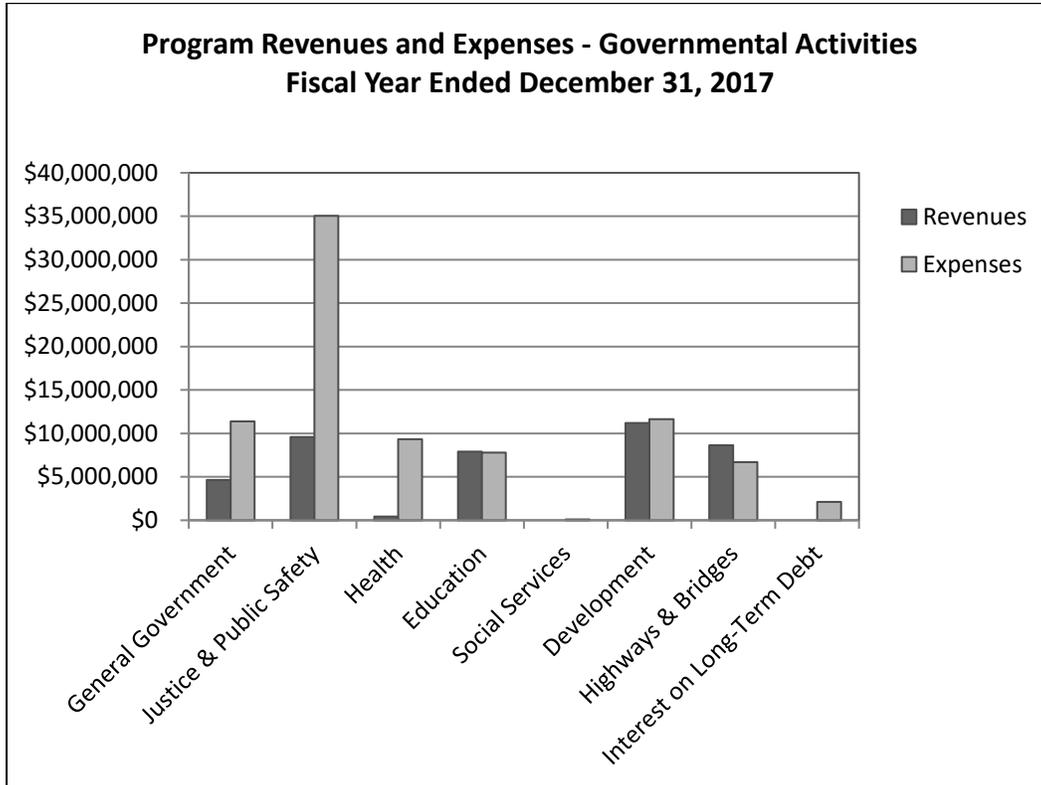
General revenues for the County’s governmental activities are derived from several sources which are dependent on different financial factors. As illustrated in the following chart, the major portion of general revenues (62.5%) are derived from property taxes, which provides long-term stability.



Total expenses of \$97,135,092 increased by \$2.3 million (2.4%) from fiscal year 2016. Governmental activities accounted for \$3.1 million of this increase in expenses between the two years, offset by a reduction of \$0.8 million in expenses for Proprietary funds.

Justice and Public Safety expenses of \$35,041,438 (41.7%) constituted the largest single expense category within total governmental activities of \$84,080,453. Development expenses were the next largest at \$11,645,493, or 13.8% of total expenses, followed closely by General Government at \$11,365,205 or 13.5%. In fiscal year 2016, the Justice and Public Safety expenses were 42.4% of total expenses, General Government was 13.8% and Development was 13.3% of total expenses. Development is funded mainly through federal and state grants and contributions which were \$0.13 million higher than 2016.

The following chart provides program expenses by function along with the related program revenues for FY2017:



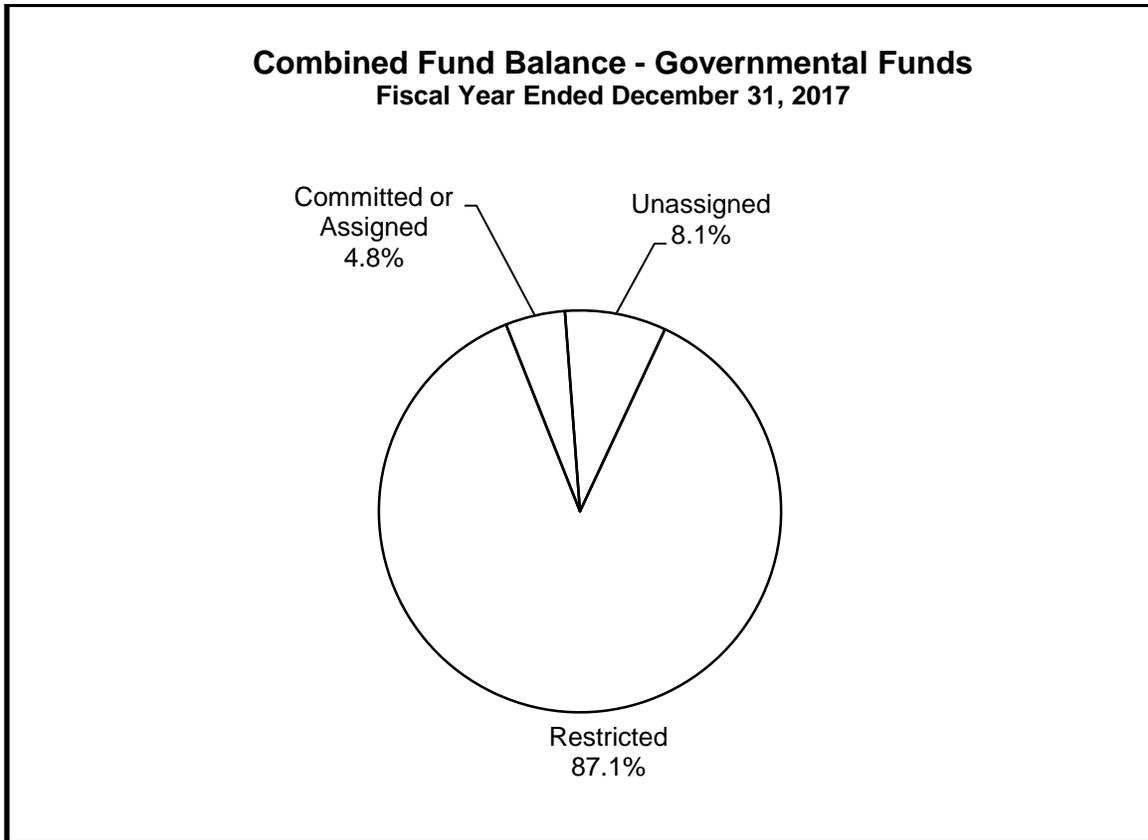
Financial Analysis of the Government's Funds

As noted earlier, the County of Champaign uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds: The focus of the County of Champaign's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the County of Champaign's financing requirements. Fund balances are classified to indicate the extent to which a government is bound to honor constraints on the specific purposes for which the funds can be spent.

At the end of December 31, 2017, the County of Champaign's governmental funds reported combined ending fund balance of \$40,329,437, an increase of \$1,291,000 or 3.3% compared with the prior year. Of the ending fund balance, \$35,111,098 (87.1%) is *externally restricted* by state statutes, grantor/donor stipulations, or debt covenants, and may only be used for specified purposes. Another 4.8% is either *committed* to a specific purpose by County Board resolution or *assigned* to a specific purpose by County officials.

The remaining \$3,278,150 (8.1%) is *unassigned* and free to be used for any purpose at the discretion of the County Board. Please see fund balance chart below:



The General Fund is the chief operating fund of the County of Champaign. For the fiscal year ended December 31, 2017, the general fund's modified accrual balance was \$5,415,796 or 13.7% of general fund expenditures. Fund balance of \$5,488 represented non-spendable balances for prepaid items, \$259,346 was restricted for repayment of debt; \$307,427 was assigned for future tax liability, leaving \$4,843,535 unassigned and available for spending on any purpose. During the fiscal year ended December 31, 2017, the General Fund balance increased by \$593,014 (12.3%).

Of the other two major governmental funds on the modified accrual basis, the Regional Planning Commission Fund, which relies primarily on funding from grants and contracts with other governmental agencies, had an increase in fund balance of \$317,379 or 44.4% in 2017 following a much smaller increase of \$12,552, or 1.8% in 2016. For most of the grants and contracts, spending occurs first, then the Regional Planning Commission awaits reimbursement from the granting agencies.

The Mental Health Fund also experienced an increase of \$314,921 or 11.9% in FY2017 compared with a decrease of \$67,740 or 2.6 % in the prior year. Approximately \$117K of the Mental Health Department's revenue were due to unused grant funds refunded to the County.

At the end of FY2017, governmental revenues on the modified accrual basis were \$89,153,627, which was \$4,344,458 or 5.1% higher than FY2016. Major variances included the following:

- \$0.9 million in higher Property Tax revenues,
- \$3.1 million in Intergovernmental revenues resulting from higher grant revenues; increased 1% and ¼% sales taxes; more timely disbursements in state shared revenues such as income taxes and other state reimbursements revenues,
- \$0.7 million net increase in miscellaneous revenues due to a utility construction fee of \$1.0 million received from Ameren, and
- \$0.5 million lower revenues for bond fines, electronic home detention program, court fees and charges for services which have continued the downward trend experienced for several years.

In fiscal year 2017, Governmental expenditures increased by \$1.1 million (1.3%). The most significant variances included the following:

- \$5.4 million increase in expenditures for roads and bridges off-set by \$1.0 million in lower expenditure for equipment purchases and services in the Highway Department,
- \$3.7 million reduction in debt service expenditures due to the 2016 current refunding discussed in the paragraph below, and
- \$0.7 million increase in overall spending for Education which was commensurate with the increase in revenue for Education

In fiscal year 2016, the County completed a current refunding of our 2007A bonds which resulted in \$3,775,000 from the sale of the refunding bonds. Debt service expenditure related to the repayment of the bonds totaled \$3,738,916. There were no bond issuances in fiscal year 2017.

Proprietary Funds. The proprietary fund statements display the County's only enterprise fund, which is the Champaign County Nursing Home, along with the internal service funds. The Nursing Home ended the period with a total net position of \$13,651,512. Of this amount, \$18,079,028 is invested in capital assets and is not available to be spent leaving an unrestricted negative balance of (\$4,427,516).

Champaign County Management and the County Board have spent a considerable amount of time in recent years addressing the problems at the Nursing Home. This included several Interfund loans to the Nursing Home between 2004 and 2008. At the end of 2008, the Nursing home owed the General Fund \$1,333,142. However, the County Board voted in 2010 and again in 2013 to forgive this outstanding debt. In exchange, it was agreed in 2010 that the Nursing Home would reimburse the General Fund for the annual interest and principal on the bonds that were issued to finance the HVAC re-design and mold mediation at the new Nursing Home facility. However, the Nursing Home has been unable to meet this commitment over the past two years due to severe limitations on their cash flow.

In 2008, a separate Nursing Home Board of Directors was established to oversee the Nursing Home's policies and operations, and a consulting firm was hired to provide operational management of the Nursing Home. Under the new management structure, several seemingly positive changes were supposed to be implemented at the Nursing Home, with the aim of increasing patient census, reducing over-reliance on contract nursing, and generally improving the finances of the facility. However, the Nursing Home has continued to struggle with these issues and they have had a negative impact on the Home's cash position. By the end of the fiscal year, the Nursing Home had approximately \$3.1 million in outstanding bills and loans due to the County. Amounts due to outside vendors totaled \$2.2 million. At the end of FY2017, the Nursing Home had a cash balance of \$266,654 compared with \$313,060 as of December 2016 and \$366,629 as of December 31, 2015.

General Fund Budgetary Highlights

The original budget for FY2017 included \$899,848 or 2.5% increase in revenues from the original FY2016 budget. The original revenue budget for FY2017 totaled \$36,775,465. Some of the highlights were as follows:

- \$1,179,703 or 10.9% increase in Property Taxes.
- \$192,520 (3.7%) reduction in fees and fines. This is in keeping with recent trends.
- \$218,274 (1.4%) decrease in State Shared Revenues is a net figure comprising \$410,604 decrease in the Administrative Office of the Illinois Courts for salary reimbursements; \$121,729 decrease in corporate property replacement tax; and an increase of \$637,831 in grants.
- \$20,111 or 1.8% increase in Interfund transfers and miscellaneous revenue.
- \$110,828 or 8.2% increase in licenses and permits is based on increases in revenue stamps.

The \$36,420,066 original expenditure budget for the fiscal year ended December 31, 2017 was \$584,422 or 1.6% higher than the original budget for FY2016. The initial direction from the County Board was to prepare the budgets with an overall 4% decrease. However, this did not occur in all departments, especially where it may have resulted in a negative impact related to positions that were critical for continuing operations. Additional details are as follows:

- \$450,798 or 1.8% increase in Personnel costs resulted from a combination of : attrition and turnover in several General Fund departments; wage increases between 2.0% and 2.25% for non-bargaining employees and negotiated contracts; and, a 6% increase in Health Insurance Costs
- \$81,108 or 4.1% increase in the cost of commodities the majority of which is for document stamps

- \$12,186 or 0.2% increase in the cost of Services. This increase is attributable to savings from the smaller size of a civil jury offset by increase in jury pay and other increases in service costs.
- \$215,000 or 373.9% increase in capital outlay, \$145,000 of which is for the replacement of squad cars which were not included in the FY16 budget. This increase also includes some ADA facility improvements per settlement agreement.
- \$121,303 (12.3%) decrease in interfund transfers. \$27,000 was for a decrease in transfers to the Capital Improvement Fund with the remainder being the elimination of the transfer to the Highway Facility Bond Fund since the bond was fully repaid at the end of 2016.
- \$53,367 (10.1%) decrease in debt. \$24,062 in savings related to the County's final repayment of the loan to the Regional Planning Commission for the Brookens building and an additional \$29,000 in savings from the refunded 2015 Bonds.

During fiscal year 2017, additional spending authority of \$355,399 was approved shared by salaries & fringe benefits, commodities, services and capital outlay.

General Fund Revenues on the budgetary basis were \$900,303 or 2.5% lower than the final budget. The main areas of shortfall were:

- \$293,317 (31.4%) in Fines & Forfeitures due to changes in procedures and assessing fewer fines over all.
- \$418,410 (10.0%) in Charges for Services. \$256,369 of this shortfall was in the Circuit Clerk's department with the remainder spread over several departments. This is indicative of the trends we have been experiencing over the past few years.
- \$327,180 (30.6%) in interfund transfers because the Nursing Home did not have the resources to reimburse the County for the debt service payments made on their behalf.

Expenditures were under budget by \$1.4 million or 3.7% mainly due to lower personnel costs of \$0.4 million; \$0.1 million less for commodities; \$0.6 million in lower costs for services resulting primarily from delays in the start of planned programs. The departments with the largest spending shortfalls included the General County and Public Properties. Under the final amended budget, the projected net change in fund balance was a decrease of \$391,446. The actual net change in fund balance on the budgetary basis turned out to be a small increase of \$80,976, explained by the variances in revenue and expenditures above.

Capital Asset and Debt Administration

Capital Assets: The County of Champaign's investment in capital assets for its governmental and business-type activities as of December 31, 2017, amounted to \$92,599,873, net of accumulated depreciation. This investment in capital assets includes

Capital Asset and Debt Administration (continued)

land, buildings, improvements, machinery and equipment, roads, and bridges. Following is a comparative schedule of capital assets, net of accumulated depreciation:

Capital Assets, Net of Accumulated Depreciation

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
Land	\$2,027,080	\$1,977,270	\$0	\$0	\$2,027,080	\$1,977,270
Construction in Progress	4,207,721	2,574,415	0	0	4,207,721	2,574,415
Infrastructure	32,983,298	26,174,525	0	0	32,983,298	26,174,525
Buildings and Improvements	33,012,065	34,955,958	17,760,762	18,387,153	50,772,827	53,343,111
Equipment	2,290,681	2,599,712	318,266	359,543	2,608,947	2,959,255
Total	74,520,845	68,281,880	18,079,028	18,746,696	92,599,873	87,028,576

Additional information on the County of Champaign's capital assets can be found in Note 11 in the Notes to Financial Statements of this report.

Long-Term Debt: At December 31, 2017, the County of Champaign had total long-term liabilities of \$39,990,125. The entire amount is backed by the full faith and credit of the County of Champaign. Following is a comparative schedule of outstanding debt:

Long-Term Liabilities

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
General Obligation Bonds	\$29,784,055	\$33,208,125	\$0	\$0	\$29,784,055	\$33,208,125
Debenture Note	447,753	497,503	0	0	447,753	497,503
Capital Lease Obligations	101,344	135,819	0	0	101,344	135,819
Net OPEB Liability	2,499,106	2,337,395	234,266	224,375	2,733,372	2,561,770
Compensated Absences	2,696,118	2,721,032	172,602	265,860	2,868,720	2,986,892
Estimated Claims Payable	4,054,881	3,645,353	0	0	4,054,881	3,645,353
Total	39,583,257	42,545,227	406,868	490,235	39,990,125	43,035,462

Additional information on the County's long-term debt can be found in Note 18 in the Notes to Financial Statements of this report.

Economic Factors

The main campus of the University of Illinois lies in the center of Champaign County and it provides a great deal of stability to the area's economy, as the University is the area's largest employer (with over 30,000 employees), and is a major purchaser of various goods and services. As a result, the revenues of Champaign County tend to be more stable than those of many other counties. In keeping with the national trend, at 4.2%, Champaign

County's unemployment rate is significantly lower than 6.1% in 2014 and 8.2 % in 2013. While, it is still lower than the state average of 5.0%, it is still higher than the national average of 4.1%. Per capita personal income has risen approximately 1.4% from \$42,243 in 2015 to \$42,829 in 2016. Data is not yet available to see if that trend continued in 2017.

The equalized assessed value (EAV) of taxable property in Champaign County, for taxes payable in 2017, increased by approximately 5.7% to \$3.8 billion, compared with \$3.6 billion the year before. Residential properties made up 57.9% of the EAV, while commercial development constituted 32.6%, and farmland 9.5%.

Requests for Information

This financial report is designed to provide a general overview of the County of Champaign's finances for all those with an interest in the County's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the County Auditor, 1776 E. Washington, Urbana, IL 61802.

BASIC FINANCIAL STATEMENTS

COUNTY OF CHAMPAIGN, ILLINOIS
STATEMENT OF NET POSITION
DECEMBER 31, 2017

Exhibit I

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash	\$ 36,338,757	\$ 266,654	\$ 36,605,411
Investments	100,757	0	100,757
Receivables, Net of Uncollectible Amounts:			
Patient Accounts	0	962,934	962,934
Property Taxes	33,227,316	1,296,386	34,523,702
Intergovernmental	5,957,569	764,773	6,722,342
Program Loans--Current Portion	289,443	0	289,443
Accrued Interest	14,347	0	14,347
Other	1,657,895	773	1,658,668
Internal Balances	2,809,379	(2,809,379)	0
Inventories	0	6,014	6,014
Prepaid Items	68,136	23,520	91,656
Resident Trust Accounts	6,302	12,012	18,314
Program Loans Receivable--Long Term Portion	4,430,693	0	4,430,693
Investment in Joint Venture	1,713,198	0	1,713,198
Capital Assets Not Being Depreciated	6,234,801	0	6,234,801
Capital Assets, Net of Accumulated Depreciation	68,286,044	18,079,028	86,365,072
Net Pension Asset	5,664,580	1,591,742	7,256,322
	166,799,217	20,194,457	186,993,674
DEFERRED OUTFLOW OF RESOURCES			
Deferred Amount related to Bond Refunding	590,403	0	590,403
Deferred Amount related to Pension Liability	1,060,091	22,304	1,082,395
	1,650,494	22,304	1,672,798
Total Deferred Outflow of Resources	1,650,494	22,304	1,672,798
	168,449,711	20,216,761	188,666,472
LIABILITIES			
Accrued Salaries Payable	\$ 970,230	\$ 288,194	\$ 1,258,424
Accounts Payable	2,198,317	2,216,051	4,414,368
Accrued Interest Payable	8,153	0	8,153
Funds Held for Others	162,342	12,012	174,354
Unearned Revenue	101,091	0	101,091
Due To Other Governments	204	0	204
Noncurrent Liabilities:			
Due Within One Year	4,601,735	34,521	4,636,256
Due in More Than One Year	34,981,522	372,348	35,353,870
Net Pension Liability	5,316,901	0	5,316,901
	48,340,495	2,923,126	51,263,621
DEFERRED INFLOW OF RESOURCES			
Subsequent Years Property Taxes	33,227,316	1,296,386	34,523,702
Deferred Amount related to Pension Liability	11,763,144	2,083,855	13,846,999
	44,990,460	3,380,241	48,370,701
NET POSITION			
Net Investments in Capital Assets	52,464,699	18,079,028	70,543,727
Restricted for:			
Debt Service	1,660,519	0	1,660,519
Justice & Public Safety	5,024,934	0	5,024,934
Health & Education	7,617,224	0	7,617,224
Development & General Government	10,973,269	0	10,973,269
Highways & Bridges	8,716,466	0	8,716,466
Insurance & Fringe Benefits	1,831,203	0	1,831,203
Unrestricted (Deficit)	(13,169,558)	(4,165,634)	(17,335,192)
	\$ 75,118,756	\$ 13,913,394	\$ 89,032,150

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

COUNTY OF CHAMPAIGN, ILLINOIS
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2017

Exhibit II

FUNCTIONS / PROGRAMS	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position		
		Fines, Permits & Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Governmental Activities	Business- Type Activities	Total
GOVERNMENTAL ACTIVITIES:							
General Government	\$ 11,365,205	\$ 4,422,565	\$ 236,296	\$ 0	\$ (6,706,344)	\$ 0	(\$6,706,344)
Justice & Public Safety	35,041,438	4,454,280	5,150,276	0	(25,436,882)	0	(25,436,882)
Health	9,345,836	158,360	283,566	0	(8,903,910)	0	(8,903,910)
Education	7,806,750	95,818	7,800,637	0	89,705	0	89,705
Social Services	90,262	0	0	0	(90,262)	0	(90,262)
Development	11,645,493	423,144	10,793,212	0	(429,137)	0	(429,137)
Highways & Bridges	6,682,549	95,168	3,109,492	5,421,000	1,943,111	0	1,943,111
Interest on Long-Term Debt	2,102,920	0	0	0	(2,102,920)	0	(2,102,920)
Total Governmental Activities	84,080,453	9,649,335	27,373,479	5,421,000	(41,636,639)	0	(41,636,639)
BUSINESS-TYPE ACTIVITIES:							
Nursing Home	13,054,639	8,721,522	0	0	0	(4,333,117)	(4,333,117)
Total Business-Type Activities	13,054,639	8,721,522	0	0	0	(4,333,117)	(4,333,117)
Total Government	\$ 97,135,092	\$ 18,370,857	\$ 27,373,479	\$ 5,421,000	(41,636,639)	(4,333,117)	(45,969,756)
General Revenues:							
Property Taxes					31,591,443	1,205,269	32,796,712
Public Safety Sales Taxes					4,735,564	0	4,735,564
Hotel/Motel & Auto Rental Taxes					54,845	0	54,845
Grants & Contributions Not Restricted to Specific Programs					12,162,593	56,249	12,218,842
Investment Earnings					314,612	418	315,030
Miscellaneous					1,705,559	1,684	1,707,243
Transfers					282,670	(282,670)	0
Total General Revenues and Transfers					50,847,286	980,950	51,828,236
Change in Net Position					9,210,647	(3,352,167)	5,858,480
Net Position - Beginning					65,908,109	17,265,561	83,173,670
Net Position - Ending					\$ 75,118,756	\$ 13,913,394	\$ 89,032,150

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

COUNTY OF CHAMPAIGN, ILLINOIS
GOVERNMENTAL FUNDS
BALANCE SHEET
DECEMBER 31, 2017

Exhibit III

	----- Major Funds -----			All Other (Non-Major) Governmental Funds	Total Governmental Funds
	General Fund	Regional Planning Comm Fund	Mental Health Fund		
ASSETS					
Cash	\$ 4,178,769	\$ 1,029,324	\$ 2,918,258	\$ 24,530,230	\$ 32,656,581
Investments	0	0	0	100,757	100,757
Receivables, Net of Uncollectible Amounts:					
Property Taxes	11,896,816	0	4,764,136	16,566,364	33,227,316
Intergovernmental	3,749,611	506,115	0	1,701,639	5,957,365
Program Loans--Current Portion	0	0	0	289,443	289,443
Accrued Interest	0	0	0	14,347	14,347
Other	257,694	22,079	16,773	1,340,376	1,636,922
Due From Other Funds	2,004,554	221,166	128,404	2,957,802	5,311,926
Prepaid Items	5,488	0	0	12,648	18,136
Resident Trust Accounts	6,302	0	0	0	6,302
Program Loans Receivable--Long Term	0	0	0	4,430,693	4,430,693
Total Assets	\$ 22,099,234	\$ 1,778,684	\$ 7,827,571	\$ 51,944,299	\$ 83,649,788
LIABILITIES, DEFERRED INFLOW OF RESOURCES & FUND BALANCES					
LIABILITIES:					
Accrued Salaries Payable	\$ 868,041	\$ 121,678	\$ 15,383	\$ 277,513	\$ 1,282,615
Accounts Payable	555,656	263,204	6,416	909,582	1,734,858
Due To Other Funds	1,552,371	236,378	53,756	2,557,225	4,399,730
Due To Other Governments	204	0	0	0	204
Funds Held for Others	18,219	0	0	72,914	91,133
Unearned Revenue	3,566	15,300	0	82,225	101,091
Total Liabilities	2,998,057	636,560	75,555	3,899,459	7,609,631
DEFERRED INFLOW OF RESOURCES:					
Unavailable Revenue	1,788,565	110,236	16,653	567,950	2,483,404
Subsequent Years Property Taxes	11,896,816	0	4,764,136	16,566,364	33,227,316
Total Deferred Inflow of Resources	13,685,381	110,236	4,780,789	17,134,314	35,710,720
FUND BALANCES (DEFICITS):					
Non-spendable for Prepaid Items	5,488	0	0	0	5,488
Restricted	259,346	1,031,888	2,971,227	30,848,637	35,111,098
Committed	0	0	0	44,659	44,659
Assigned	307,427	0	0	1,582,615	1,890,042
Unassigned	4,843,535	0	0	(1,565,385)	3,278,150
Total Fund Balances (Deficits)	5,415,796	1,031,888	2,971,227	30,910,526	40,329,437
Total Liabilities, Deferred Inflow of Resources & Fund Balances	\$ 22,099,234	\$ 1,778,684	\$ 7,827,571	\$ 51,944,299	\$ 83,649,788

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

COUNTY OF CHAMPAIGN, ILLINOIS
 RECONCILIATION OF THE BALANCE SHEET FOR GOVERNMENTAL FUNDS
 TO THE STATEMENT OF NET POSITION FOR GOVERNMENTAL ACTIVITIES
 DECEMBER 31, 2017

Exhibit III-a

Fund Balances (Deficits) - Total Governmental Funds (See Exhibit III)	40,329,437
Capital assets, net of depreciation, used in governmental activities	74,520,845
Investment in Joint Ventures related to governmental activities	1,713,198
Assets and liabilities of internal service funds related to governmental activities, including estimated claims payable long term liability	1,373,372
Reverse unavailable revenues related to governmental activities	2,483,404
Payables for expense accruals related to governmental activities	(8,153)
Liability for compensated absences accruals related to governmental activities	(2,696,118)
Long term liabilities related to governmental activities, other than estimated claims payable from internal service funds	(32,241,855)
Net Pension Assets related to governmental activities	5,664,580
Net Pension Liability related to governmental activities	(5,316,901)
Deferred Outflows of Resources related to Pension Liability	1,060,091
Deferred Inflows of Resources related to Pension Liability	<u>(11,763,144)</u>
Net Position of Governmental Activities (See Exhibit I)	<u><u>\$ 75,118,756</u></u>

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

COUNTY OF CHAMPAIGN, ILLINOIS
 GOVERNMENTAL FUNDS
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2017

Exhibit IV

	----- Major Funds -----			All Other (Non-Major) Governmental Funds	Total Governmental Funds
	General Fund	Regional Planning Comm Fund	Mental Health Fund		
REVENUES:					
Property Taxes	\$ 11,385,142	\$ 0	\$ 4,425,348	\$ 15,780,953	\$ 31,591,443
Public Safety Sales Taxes	0	0	0	4,733,219	4,733,219
Hotel/Motel & Auto Rental Taxes	52,660	0	0	0	52,660
Intergovernmental Revenue	16,222,159	8,779,213	287,697	14,445,831	39,734,900
Fines & Forfeitures	641,183	0	0	73,884	715,067
Licenses & Permits	1,573,676	0	0	409,650	1,983,326
Charges for Services	3,848,905	979,170	0	2,369,660	7,197,735
Rents and Royalties	1,008,717	0	0	21,600	1,030,317
Interest on Program Loans	0	0	0	124,416	124,416
Investment Earnings	45,012	6,146	18,473	215,193	284,824
Miscellaneous	177,452	93,664	122,420	1,312,184	1,705,720
Total Revenues	34,954,906	9,858,193	4,853,938	39,486,590	89,153,627
EXPENDITURES:					
Current: General Government	\$ 9,402,468	\$ 0	\$ 0	\$ 2,143,417	\$ 11,545,885
Justice & Public Safety	23,999,435	0	0	7,660,323	31,659,758
Health	0	0	4,481,729	5,106,871	9,588,600
Education	0	0	0	7,745,581	7,745,581
Social Services	90,262	0	0	0	90,262
Development	447,665	9,647,749	0	2,293,040	12,388,454
Highways & Bridges	0	0	0	9,576,911	9,576,911
Debt Service: Principal Retirement	375,000	0	0	2,811,182	3,186,182
Interest & Fiscal Charges	99,576	0	0	2,195,139	2,294,715
Mortgage Principal	0	0	0	49,750	49,750
Mortgage Interest	0	0	0	19,199	19,199
Total Expenditures	34,414,406	9,647,749	4,481,729	39,601,413	88,145,297
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	540,500	210,444	372,209	(114,823)	1,008,330
OTHER FINANCING SOURCES (USES):					
Transfers In	933,128	473,020	0	2,711,220	4,117,368
Transfers Out	(880,614)	(366,085)	(57,288)	(2,530,711)	(3,834,698)
Net Other Financing Sources (Uses)	52,514	106,935	(57,288)	180,509	282,670
NET CHANGE IN FUND BALANCES	593,014	317,379	314,921	65,686	1,291,000
FUND BALANCES--Beginning of Year	4,822,782	714,509	2,656,306	30,844,840	39,038,437
FUND BALANCES--End of Year	\$ 5,415,796	\$ 1,031,888	\$ 2,971,227	\$ 30,910,526	\$ 40,329,437

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

COUNTY OF CHAMPAIGN, ILLINOIS
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES FOR GOVERNMENTAL FUNDS TO
 THE STATEMENT OF ACTIVITIES FOR GOVERNMENTAL ACTIVITIES
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2017

Exhibit IV-a

Net Change in Fund Balances - Total Governmental Funds (See Exhibit IV)	\$ 1,291,000
Remove expenditures for acquisition of capital assets	6,842,271
Include revenue for capital assets acquired through gift or grant	5,421,000
Include gain (loss) on disposal of capital assets	(125,122)
Include depreciation expense	(5,899,184)
Include change in investment in joint ventures	59,348
Include the net revenue (expense) of internal service funds used to charge the costs of risk financing and employee health benefits to governmental activities	79,431
Recognize revenues earned but not available in the current period	42,672
Remove expenditures related to prior periods; include expenses incurred but not expected to be liquidated with expendable available financial resources in the current period	(126,249)
Amortize bond premium and deferred amount on refunding against debt interest expense	200,446
Remove debt principal repayment expenditures	3,235,932
Net Pension Liability/Asset	18,347,760
Deferred Outflow of Resources Related to Pensions	(8,691,768)
Deferred Inflow of Resources Related to pensions	<u>(11,466,890)</u>
Change in Net Position of Governmental Activities (See Exhibit II)	<u>\$ 9,210,647</u>

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

COUNTY OF CHAMPAIGN, ILLINOIS
 PROPRIETARY FUNDS
 STATEMENT OF NET POSITION
 DECEMBER 31, 2017

Exhibit V

	<u>Business-Type Activities</u>	<u>Governmental</u>
	<u>Enterprise Fund</u>	<u>Activities</u>
	Nursing Home	Internal
	<u>Fund</u>	<u>Service Funds</u>
<u>ASSETS</u>		
CURRENT ASSETS:		
Cash	\$ 266,654	\$ 3,682,176
Receivables, Net of Uncollectible Amounts:		
Patient Accounts	962,934	0
Property Taxes	1,296,386	0
Intergovernmental	764,773	204
Other	773	20,973
Due From Other Funds	35,456	2,223,657
Inventories	6,014	0
Prepaid Items	23,520	50,000
Resident Trust Accounts	12,012	0
Total Current Assets	<u>3,368,522</u>	<u>5,977,010</u>
NONCURRENT ASSETS:		
Capital Assets:		
Buildings and Improvements	24,608,215	0
Equipment	1,667,928	0
Less Accumulated Depreciation	(8,197,115)	0
Net Pension Assets	1,591,742	0
Total Noncurrent Assets	<u>19,670,770</u>	<u>0</u>
<u>DEFERRED OUTFLOW OF RESOURCES</u>		
Related to Pension Liability	22,304	0
Total Assets and Deferred Outflows of Resources	<u>23,061,596</u>	<u>5,977,010</u>
<u>LIABILITIES</u>		
CURRENT LIABILITIES:		
Accrued Salaries Payable	\$ 288,194	\$ 0
Accounts Payable	2,216,051	151,074
Due To Other Funds	3,106,717	64,592
Funds Held For Others	12,012	0
Unearned Revenue	0	71,209
Compensated Absences Payable	34,521	0
Estimated Claims Payable	0	1,303,311
Total Current Liabilities	<u>5,657,495</u>	<u>1,590,186</u>
NONCURRENT LIABILITIES:		
Estimated Claims Payable	0	2,751,570
Compensated Absences Payable	138,082	0
Net Obligation for Other Post-Employment Benefits	234,266	0
Total Noncurrent Liabilities	<u>372,348</u>	<u>2,751,570</u>
Total Liabilities	<u>6,029,843</u>	<u>4,341,756</u>
<u>DEFERRED INFLOW OF RESOURCES</u>		
Subsequent Year's Property Taxes	1,296,386	0
Related to Pension Liability	2,083,855	0
Total Deferred Inflow of Resources	<u>3,380,241</u>	<u>0</u>
<u>NET POSITION</u>		
Invested in Capital Assets	18,079,028	0
Unrestricted	(4,427,516)	1,635,254
TOTAL NET POSITION	<u>\$ 13,651,512</u>	<u>\$ 1,635,254</u>
Adjustment due to Consolidation of Internal Service Fund Activities related to the Enterprise Fund	<u>261,882</u>	
NET POSITION OF BUSINESS TYPE ACTIVITIES	<u>\$ 13,913,394</u>	

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

COUNTY OF CHAMPAIGN, ILLINOIS
 PROPRIETARY FUNDS
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2017

	<u>Business-Type Activities</u> <u>Enterprise Fund</u> <u>Nursing Home</u> <u>Fund</u>	<u>Governmental</u> <u>Activities</u> <u>Internal</u> <u>Service Funds</u>
OPERATING REVENUES:		
Charges for Services (Net of Uncollectible)	\$ 8,714,756	\$ 8,680,604
Miscellaneous	<u>6,766</u>	<u>30,757</u>
Total Operating Revenues	<u>8,721,522</u>	<u>8,711,361</u>
OPERATING EXPENSES:		
Salaries	6,137,430	49,360
Fringe Benefits	2,083,679	7,560,268
Commodities	816,420	31
Services	3,239,533	1,043,370
Depreciation	<u>777,974</u>	<u>0</u>
Total Operating Expenses	<u>13,055,036</u>	<u>8,653,029</u>
OPERATING INCOME (LOSS)	<u>(4,333,514)</u>	<u>58,332</u>
NON-OPERATING REVENUES (EXPENSES):		
Property Tax	1,205,269	0
Intergovernmental Revenue	56,249	
Investment Earnings	418	29,788
Donations	1,684	0
Interest Expense	<u>(8,292)</u>	<u>0</u>
Net Non-Operating Revenues (Expenses)	<u>1,255,328</u>	<u>29,788</u>
INCOME (LOSS) BEFORE TRANSFERS	(3,078,186)	88,120
Transfers Out	<u>(282,670)</u>	<u>0</u>
CHANGE IN NET POSITION	(3,360,856)	88,120
NET POSITION--Beginning of Year	<u>17,012,368</u>	<u>1,547,134</u>
NET POSITION--End of Year	<u>\$ 13,651,512</u>	<u>\$ 1,635,254</u>
Adjustment due to Consolidation of Internal Service Fund Activities related to the Enterprise Fund	<u>8,689</u>	
CHANGE IN NET POSITION OF BUSINESS TYPE ACTIVITIES	<u>\$ (3,352,167)</u>	

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

COUNTY OF CHAMPAIGN, ILLINOIS
 PROPRIETARY FUNDS
 STATEMENT OF CASH FLOWS
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2017

	<u>Business-Type Activities</u>	<u>Governmental</u>
	<u>Enterprise Fund</u>	<u>Activities</u>
	<u>Nursing Home</u>	<u>Internal</u>
	<u>Fund</u>	<u>Service Funds</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Receipts from Customers	\$ 10,442,127	\$ 0
Cash Receipts from Other Funds and Employees for Services	0	8,394,171
Cash Receipts for Claims Reimbursements	0	9,752
Cash Payments to Employees for Services	(6,201,116)	(49,360)
Cash Payments to Suppliers and Other Funds for Goods and Services	(4,128,012)	(6,792,478)
Cash Payments for Claims	0	(684,251)
Net Cash Provided (Used) By Operating Activities	<u>112,999</u>	<u>877,834</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Property Taxes Received	1,205,269	0
Operating Grants Received	56,249	0
Gifts And Donations Received	1,684	0
Tax Anticipation Borrowing Repaid	(1,021,757)	0
Interest Paid on Tax Anticipation Borrowing	(8,292)	0
Transfers/Loans Paid To Other Funds	(282,670)	0
Net Cash Provided (Used) By Non-Capital Financing Activities	<u>(49,517)</u>	<u>0</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Payments for Acquisition and Construction of Capital Assets	(110,306)	0
Net Cash Provided (Used) By Capital and Related Financing Activities	<u>(110,306)</u>	<u>0</u>
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest Received on Investments and Bank Deposits	418	29,788
Net Cash Provided (Used) By Investment Activities	<u>418</u>	<u>29,788</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(46,406)	907,622
Cash and Cash Equivalents at Beginning of Period	<u>313,060</u>	<u>2,774,554</u>
Cash and Cash Equivalents at End of Period	<u>\$ 266,654</u>	<u>\$ 3,682,176</u>

Non-cash Investing, Capital and Financing Activities:

In fiscal year 2016, the Nursing Home Enterprise Fund did not receive any non-cash donations.

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

COUNTY OF CHAMPAIGN, ILLINOIS
 PROPRIETARY FUNDS
 STATEMENT OF CASH FLOWS
 RECONCILIATION OF OPERATING INCOME (LOSS) TO
 NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2017

	<u>Business-Type Activities</u>	<u>Governmental</u>
	<u>Enterprise Fund</u>	<u>Activities</u>
	Nursing Home	Internal
	<u>Fund</u>	<u>Service Funds</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	\$ (4,333,514)	\$ 58,332
Adjust For Non-Cash Revenue/Expense:		
Depreciation Expense	777,974	0
Increase (Decrease) in Estimated Claims Payable	0	409,528
Increase (Decrease) in Net Obligation for OPEB	9,891	0
Decrease (Increase) in Net Deferred Inflows/Outflows	3,564,967	0
Increase (Decrease) in Net Pension Liability	(3,341,038)	0
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	1,720,605	(19,794)
Decrease (Increase) in Due From Other Funds	0	(287,644)
Decrease (Increase) in Inventories	15,098	0
Decrease (Increase) in Prepaid Items	(12,658)	690,876
Decrease (Increase) in Salaries & Compensated Absences Payable	(63,686)	0
Increase (Decrease) in Payables	(348,437)	24,558
Increase (Decrease) in Due To Other Funds	2,123,797	15,853
Increase (Decrease) in Unremitted Payroll Withholdings	0	(13,875)
Net Cash Provided (Used) By Operating Activities	<u>\$ 112,999</u>	<u>\$ 877,834</u>

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

COUNTY OF CHAMPAIGN, ILLINOIS
 FIDUCIARY FUNDS
 FIDUCIARY STATEMENT OF NET POSITION
 DECEMBER 31, 2017

	<u>Private Purpose Trust Funds</u>	<u>Agency Funds</u>
<u>ASSETS</u>		
Cash	\$ 1,026,036	\$ 11,823,934
Investments	0	1,261,116
Receivables:		
Intergovernmental	<u>173,162</u>	<u>125,184</u>
Total Assets	<u>1,199,198</u>	<u>13,210,234</u>
<u>LIABILITIES</u>		
Accounts Payable	\$ 70,286	\$ 0
Funds Held for Others	<u>0</u>	<u>13,210,234</u>
Total Liabilities	<u>70,286</u>	<u>13,210,234</u>
<u>NET POSITION</u>		
Held in Trust for Other Governments	<u>\$ 1,128,912</u>	<u>\$ 0</u>

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

COUNTY OF CHAMPAIGN, ILLINOIS
 FIDUCIARY FUNDS
 STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2017

	<u>Private Purpose Trust Funds</u>
ADDITIONS:	
Intergovernmental Revenue	\$ 2,439,182
Investment Earnings	<u>10,206</u>
Total Additions	<u>2,449,388</u>
DEDUCTIONS:	
Township Road & Bridge Maintenance	<u>2,594,094</u>
Total Deductions	<u>2,594,094</u>
CHANGE IN NET POSITION	(144,706)
NET POSITION--Beginning of Year	<u>1,273,618</u>
NET POSITION--End of Year	<u><u>\$ 1,128,912</u></u>

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the County of Champaign, Illinois conform to generally accepted accounting principles (GAAP) as applicable to governments. The following is a summary of the more significant policies:

A. The Entity

Champaign County was incorporated February 20, 1833. Like all Illinois counties, Champaign County is responsible for maintaining the judicial system, collecting and disbursing property taxes for all local governments located within the county, maintaining county roads and conducting elections. With the exception of Cook County, no Illinois counties are home-rule units of government and, therefore, they may collect and spend money only as specified by state law.

The primary government consists of the funds and departments described on pages 10-20. Several boards and commissions appointed by the County Board are included as part of the primary government, because they are not legally separate. These are the Mental Health Board, the Developmental Disability Board, the County Public Health Board, the Nursing Home Board of Directors, the Regional Planning Commission, the Board of Review and the Zoning Board of Appeals.

A legally separate organization should be included as a component unit of the primary organization if the primary government is financially accountable for the organization. Financial accountability exists if: (1) the primary government appoints a voting majority of the organization's governing body, and (a) it is able to impose its will on the organization, or (b) the organization provides financial benefits or imposes financial burdens on the primary government; OR (2) the organization is fiscally dependent on the primary government. There were no agencies which met the criteria for inclusion as a component unit of Champaign County.

Related organizations for which the County Board appoints a voting majority of the governing body, but for which the County is not financially accountable, are not included in the reporting entity. These include drainage districts, sanitary districts, fire protection districts, public water districts, cemetery associations, the forest preserve district, the housing authority, the mass transit district and the public aid appeals commission.

A joint venture is an organization that is jointly controlled by two or more participants, in which the participants retain an on-going financial interest or responsibility. The County is a member of the METCAD (Metropolitan Computer Aided Dispatch) joint venture with the City of Champaign, the City of Urbana and the University of Illinois. The County is also a member of the Geographic Information System (GIS) Consortium joint venture with the City of Champaign, the City of Urbana, the University of Illinois, the Village of Rantoul, the Village of Savoy and the Village of Mahomet. The County's equity interest in METCAD and the GIS Consortium joint ventures is reported as an investment in joint ventures in the Statement of Net Position. See Note 25 on joint ventures.

A jointly governed organization for which the County does not have an on-going financial interest or responsibility is the Job Training Partnership Act Consortium of Champaign, Ford, Iroquois and Piatt Counties. Jointly governed organizations are not included in the reporting entity.

B. Fund Accounting

The accounts of the County are organized on the basis of various individual funds. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government monies are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent. Funds are classified into several categories and types. Governmental funds include the general fund, special revenue funds, debt service funds and capital projects funds. Proprietary funds include enterprise funds and internal service funds. Fiduciary funds include private-purpose trust funds and agency funds.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Government-wide and Fund Financial Statements

(1) Government-wide Financial Statements

The government-wide financial statements (the Statement of Net Position and the Statement of Activities) display the financial position and results of operations for the entity Champaign County government, excluding the fiduciary funds. Both statements separately report governmental activities and business-type activities. Governmental activities are generally financed with taxes and intergovernmental revenues and are accounted for in governmental and internal service funds. Business-type activities are financed largely through user fees charged to external parties and are reported in an enterprise fund. Interfund activity is eliminated from the government-wide statements to reduce the doubling effect it creates. Allocations of overhead expenses are eliminated so that the expenses are reported only in the functions to which they were allocated. Interfund receivables and payables are reduced to just the net residual amounts due between governmental and business-type activities, which are then reported as internal balances.

The Statement of Activities reports direct expenses related to specific functions. Those expenses are then offset by the program revenues directly attributable to each function. Program revenues include charges for services, licenses and permits, fines and forfeitures, and grants and contributions. Taxes, investment income and other revenue not attributable to specific programs are reported as general revenues.

(2) Fund Financial Statements

Fund financial statements are presented for the governmental funds, the proprietary funds and the fiduciary funds. The fund statements focus on major individual funds, with non-major funds reported in aggregate.

Major governmental funds include the General Fund, which is the principal operating fund for the County; the Mental Health Fund, which uses property taxes to fund mental health agencies; and the Regional Planning Commission Fund, which uses intergovernmental grants and contracts to provide housing/home energy assistance, community services, senior services, economic development assistance, transportation planning and police training.

The major (and only) enterprise fund is the Nursing Home Fund, which is the operating fund for the County Nursing Home. Other proprietary funds include internal service funds created to provide risk financing and employee health and life insurance for other County funds, mostly related to governmental activities.

The fiduciary funds include two private-purpose trust funds, in which the County Engineer acts in a trustee capacity on behalf of townships to use state funding to maintain township roads and township bridges. These resources are not available to support the County's own programs. The fiduciary funds also include agency funds, whose purpose is to report resources, such as property taxes and circuit court fees and fines, held in a custodial capacity for external individuals, organizations and governments. Resources held for other County funds are reported in the appropriate County funds rather than the agency funds.

C. Fund Balance/Net Position Reporting

Fund balances in governmental funds are classified according to the level of constraints on how amounts in those funds can be spent: non-spendable, restricted, committed, assigned or unassigned. Non-spendable amounts are either not in spendable form or are legally required to be kept intact. Restricted amounts may only be spent according to externally imposed constraints or legally enforceable enabling legislation. Fund Balance may be committed to a specific purpose by resolution or ordinance passed by the County Board. A

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Fund Balance/Net Position Reporting (continued)

commitment may only be rescinded by the same formal action of the County Board. Fund balance may also be assigned (or unassigned) to a purpose by the County Administrator or a Committee of the County Board in accordance with County Board budget policies.

When both restricted and unrestricted resources are available for the same purpose, restricted resources are used first. Within unrestricted fund balance, resources committed to a specific purpose are used first, then assigned resources, and then unassigned.

Net position represents the difference between assets, deferred outflows, liabilities and deferred inflows. Net position invested in capital assets consists of capital assets, net of accumulated depreciation, restricted by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net positions are reported as restricted when there are limitations imposed on their use through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

D. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions and pension expense; information about the fiduciary net position of the Illinois Municipal Retirement Fund (IMRF); and, additions to/deductions from IMRF's fiduciary net position, have been determined on the same basis as they are reported by IMRF. For this purpose, benefit payments, including refunds of employee contributions, are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

E. Measurement Focus and Basis of Accounting

(1) Government-wide Financial Statements

The measurement focus for the government-wide financial statements is the flow of economic resources, using the accrual basis method of accounting. On this basis, revenues are recognized when earned and expenses are recognized when a liability is incurred. Property taxes are recognized as revenue in the year for which the taxes are levied, generally, the year after the levy is passed. Grants are recognized as revenue when eligibility requirements are met, such as allowable costs having been incurred.

(2) Governmental Funds

The measurement focus for governmental funds is the flow of current financial resources. All governmental funds are accounted for using the modified accrual basis method of accounting.

On this basis, all material sources of revenue are recognized when they become measurable and available. "Available" is defined as collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For the County, this translates to 60 days after the end of the fiscal year, which corresponds with the expiration of appropriations according to County ordinance. Major sources of revenue susceptible to accrual when collectible within 60 days of year-end include property taxes, sales taxes, income taxes, personal property replacement taxes, other intergovernmental revenues, charges for services and investment interest.

Material amounts of expenditures are recognized when the liability is incurred, as long as they are due to be paid from expendable available financial resources. Thus, accumulated unpaid vacation, sick leave

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Measurement Focus and Basis of Accounting (continued)

and personal leave are only accrued when they become currently payable; and principal and interest on general long-term debt are only recognized when due.

(3) Proprietary Funds

The measurement focus for proprietary funds is the flow of economic resources. All proprietary funds are accounted for using the accrual basis method of accounting. On this basis, revenues are recognized when they are earned and expenses are recognized when a liability is incurred.

Proprietary funds operating revenues consist of charges for services and miscellaneous revenue resulting from the provision of services to users. In the enterprise fund, this means Nursing Home patient revenue, including Medicaid, Medicare and other insurance payments received for patient accounts. Operating expenses are those incurred in providing patient care. In the internal service funds, operating revenue includes inter-fund billings for insurance coverage and claims. Operating expenses are expenses incurred in providing the services, such as insurance premiums and claims expenses.

(4) Fiduciary Funds

The measurement focus for fiduciary funds, other than agency funds, is the flow of economic resources. All fiduciary funds, including agency funds, are accounted for using the accrual basis method of accounting. Fiduciary funds do not report revenues or expenditures, but rather report increases and decreases in net position. Since agency fund assets always equal liabilities, the net position is always zero, and, thus, changes in the fiduciary net position are not reported for agency funds.

F. Investments and Cash Equivalents

Under Illinois law (30 ILCS 235/2), county money may be invested in interest-bearing deposits at federally insured banks/savings and loans/credit unions; certain commercial paper; bonds issued by local governments; short term discount obligations of the Federal National Mortgage Association; securities issued by the U.S. Treasury or other federal agencies; money market mutual funds limited to U.S. Government securities; repurchase agreements involving government securities and certain other securities; and the State Treasurer's investment pool. The State Treasurer's investment pool falls under the regulatory oversight of the State of Illinois Legislature.

Deposits in banks or savings associations are valued at cost. Repurchase agreements, considered nonparticipating interest-earning investment contracts, are valued at cost. The fair value of the position in the state treasurer's investment pool is the same as the value of the pool shares. Investments in mutual funds, commercial paper, U.S. Treasury securities and other federal agency obligations are reported at fair value determined by the current share price or quoted market prices. Changes in fair value of these investments are recognized as an increase or decrease to investment income on the operating statements.

For purposes of the statement of cash flows, the proprietary funds consider short-term highly liquid investments, including time deposits at financial institutions, to be cash equivalents. Resident Trust Accounts are not recognized as cash equivalents.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

G. Receivables and Payables

Receivables and payables are reported net of an allowance for uncollectible amounts, if applicable. Short term receivables and payables between funds are reported as due from/to other funds. Non-current amounts are reported as advances to/from other funds. In the government-wide statements, inter-fund receivables and payables remaining between governmental activities and business-type activities after the elimination of inter-fund activity are reported as internal balances. These internal balances net to zero in the government total column.

H. Inventories

Inventories are valued at cost on a first in, first out (FIFO) basis, and are accounted for by the consumption method. Inventories in the Nursing Home Enterprise Fund consist of food and operating supplies held for consumption.

I. Prepaid Items

In governmental funds, prepaid expenditures, such as insurance or service contracts, are recognized as expenditures when purchased rather than over the term involved. In proprietary funds, prepaid expenses are deferred and expensed over the term when the services are received.

J. Capital Assets

(1) Governmental Activities

Capital assets purchased for use in governmental activities are recorded as expenditures in governmental funds at the time of purchase. Governmental capital assets are reported in the government-wide financial statements, offset by accumulated depreciation. Capital assets are valued at actual or estimated historical cost, while donated capital assets are valued at fair value as of the date donated. Equipment valued at or above \$5,000, buildings and land improvements valued at or above \$25,000, infrastructure valued at or above \$100,000, and land of any value are capitalized. Depreciation is calculated on all assets, other than land and construction in progress, using the straight-line method with the following estimated useful lives:

Buildings – New Construction:	40 years	Infrastructure – Roads:	15 years
Buildings – Improvements:	15 years	Infrastructure – Bridges:	50 years
Equipment:	5-10 years	Land Improvements:	15 years

(2) Business-type Activities (Nursing Home Enterprise Fund)

Nursing Home Enterprise Fund capital assets valued at \$2,500 or more are capitalized within the fund. This capitalization threshold follows Illinois Department of Healthcare & Family Services guidelines. Capital assets are stated at actual or estimated historical cost. Donated fixed assets are reported at their acquisition value. Depreciation is computed on the straight-line method over the estimated useful life of the asset. Estimated useful lives following the American Hospital Association Guidelines are:

Buildings – New Construction:	40 years	Land Improvements:	15 years
Buildings – Improvements:	5-20 years	Equipment:	5-20 years

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

K Compensated Absences

Accumulated unpaid vacation and personal leave (compensated absences) are accrued in governmental funds only when they become currently payable, due to the employee using benefit time or terminating employment. A liability for unpaid compensated absences, plus the related FICA, is reported in the government-wide statements in the period in which it is incurred. Accrued compensated absences, plus the related FICA, for proprietary funds are reported as a liability in the proprietary fund statements and the government-wide statements in the period in which it is incurred.

L. Deferred Outflows of Resources

Decreases in net position or fund equity that relate to future periods are reported as deferred outflows of resources in a separate section of the County's government-wide and proprietary funds statements of net position or governmental fund balance sheet. The County has two types of deferred outflow of resources. The first relates to pension expense recognized in future periods. The other relates to bond refunding. A deferred charge on refunding arises from the advance refunding of debt. The deferred amount is the difference between the cost of securities placed in trust for future payments of the refunded debt and the net carrying value of that debt. This is amortized as a component of interest expense over the shorter of the term of the refunding issue or the original term of the refunded debt. The unamortized amount is reported as a deferred outflow of resources in the government-wide and proprietary fund financial statements.

M. Deferred Inflows of Resources

The County's governmental activities and governmental fund financial statement element reflects an increase in net position or fund equity that applies to a future period. The County will not recognize the related revenue until a future event occurs. The County has three types of items which occur related to revenue recognition. The first deferred inflow item relates to property tax receivables which are recorded in the current year. However, the related revenues are recognized in the subsequent year since they do not become available by fiscal year end. The second type of deferred inflow occurs as various other receivables are recorded for which the revenues are recorded in the subsequent year's fund statements when they become available. The third type of deferred inflow of resources relates to the pension liability and income which will be recognized in future periods.

NOTE 2 – RECONCILIATION OF FUND STATEMENTS TO GOVERNMENT-WIDE STATEMENTS

A. Governmental Funds to Governmental Activities

A reconciliation is provided with the governmental funds balance sheet (Exhibit III-a) to explain the difference between fund balances in the governmental funds and net position in governmental activities on the government-wide statement of net position. The major differences are as follows:

- capital assets are not reported in governmental funds,
- investment in the equity of joint ventures is not reported in governmental funds,
- assets and liabilities of internal service funds related to governmental activities are not reported in governmental funds,
- payables arising from the full accrual of expenses are not reported in governmental funds under the modified accrual basis of accounting,
- revenues received after the County's established accrual period may be recognized under the full accrual basis but are considered unavailable under the modified accrual basis.
- long term liabilities/assets including future compensated absences are not reported in governmental funds, and
- net pension liability and net deferred outflows and inflows related to pensions are not reported in governmental funds.

A reconciliation is provided with the governmental funds statement of revenues, expenditures and changes in fund balances (Exhibit IV-a) to explain the difference between the change in fund balances in the governmental funds and the change in net position for governmental activities on the government-wide statement of activities. The major differences are as follows:

- capital outlay expenditures are not reported in the government-wide statement, while depreciation expense and gains/losses on disposal of capital assets are not reported in governmental funds;
- the change in investment in the equity of joint ventures is not reported in governmental funds;
- the net revenue/expense of internal service funds related to governmental activities is not reported in governmental funds;
- full accrual of revenues and expenses are not reported in governmental funds under the modified accrual basis of accounting;
- debt proceeds, debt principal repayments and payments to a bond refunding escrow agent are not reported in the government-wide statement; while bond premium and additional costs of reacquisition of refunded bonds are deferred and amortized over the life of the debt on the government-wide statement; and
- pension expense is not included in the governmental funds.

B. Enterprise Funds to Business-Type Activities

Enterprise funds and the government-wide statements follow the same measurement focus and basis of accounting, so the enterprise fund financial information flows essentially unchanged from the fund financial statements to the business-type activities on the government-wide financial statements. The only difference (as shown on the proprietary fund financial statements, Exhibits V and VI) arises from reporting the portion of the net revenue/expense of the internal service funds that relates to the enterprise fund in the business-type activities on the government-wide statements.

NOTE 3 – BUDGETS AND BUDGETARY BASIS OF ACCOUNTING

A. Budgetary Process

County department heads submit their budget requests in the summer prior to the start of the fiscal year on January 1. The County Administrator reviews the department requests and makes recommendations to the Finance Committee of the County Board. The County holds Budget hearings during the summer months, after which the Finance Committee directs the County Administrator to make specific changes in some department budgets. The County Administrator prepares the tentative Budget document, which the County Board usually approves in September. The Finance

Committee approves any subsequent changes to the Budget during meetings in the months of October and November. The County Board approves the Final Budget in November by simple majority.

NOTE 3 – BUDGETS AND BUDGETARY BASIS OF ACCOUNTING (continued)

B. Level of Budgetary Control

Formal budgetary control is employed during the year for all County funds (governmental and proprietary) except fiduciary funds (trust and agency), as required by Illinois law. The legal level of budgetary control is by personnel and non-personnel account categories within a department and fund. Department heads have the authority to create transfers between accounts in the same category. Transfers in and out of the personnel category and transfers between accounts in different departments, administered by different department heads, must be approved by the Finance Committee and then by a two-thirds majority vote of the full County Board. The County Auditor is responsible for the final processing of all transfers.

C. Amendments to the Budget

Requests for supplementary appropriations require approval from the Finance Committee and by a two-thirds majority vote of the full County Board.

D. Budgetary Basis of Accounting

All governmental funds and proprietary funds have legally adopted budgets on a modified accrual basis. Appropriations lapse 60 days after the end of the fiscal year. County ordinance provides that balances remaining in County appropriations shall be available for sixty days after the close of the fiscal year to pay for all goods or services delivered prior to the close of the fiscal year.

Because proprietary fund budgets are not on a full accrual basis and because appropriations lapse 60 days after year-end, the legally adopted budget is not on a basis strictly consistent with generally accepted accounting principles (GAAP).

E. Encumbrances

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

NOTE 4 – RECONCILIATION OF BUDGETARY BASIS TO GAAP BASIS

The County presents actual results of operations in accordance with generally accepted accounting principles (GAAP), as described in Note 1-E. For budgetary comparisons, the actual results of operations are presented on the budgetary basis as described in Note 3-D. Adjustments necessary to convert the results of operations from the budgetary basis to the GAAP basis are mostly due to appropriations lapsing 60 days after year-end and proprietary funds having budgets on the modified accrual basis, while GAAP requires the full accrual basis. There are certain reclassifications between revenues, expenditures and operating transfers that do not affect fund balance/net position, e.g. reclassifications of inter-fund reimbursements as reductions of expenditures and are not included in the detailed reconciliation. The summary below provides details of adjustments within the individual fund statements that affect the fund balance/net position:

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

Fiscal Year Ended December 31, 2017:	Nursing Home Fund	Self-Funded Insurance Fund	General Fund	Regional Planning Com. Fund	Other Non-Major Govt Funds
Budgetary Basis Change in Fund Balance or Net Position	\$ 256,399	\$ 254,430	\$ 80,976	\$ 263,862	\$ (73,564)
REVENUES AND OTHER SOURCES:					
Interfund transfers into escrow account recognized as other financing source when transferred rather than when spent				(17,567)	
Adjustment for timing differences - revenue recognized in the period when earned		281,070	494,331		(1,574)
Decrease (increase) in allowance for uncollectible accounts receivable and revenue write-offs	(599,292)				
EXPENDITURES /EXPENSES AND OTHER USES:					
Increase (decrease) in inventories and prepaid expenses	(22,168)				
Adjustment for timing differences - expenses recognized in the period when incurred	(362,472)	49,255	17,707	71,084	(72,821)
Decrease (increase) in bad debt allowance for uncollectible loans receivable					213,645
Capital asset acquisitions and disposals	110,307				
Depreciation expense	(777,974)				
Bad Debt expense	(1,825,094)				
Decrease (increase) in accrued compensated absences payable	93,258				
Pension expense	(223,929)				
Decrease (increase) in net OPEB liability	(9,891)				
Decrease (increase) in estimated claims payable		(409,528)			
GAAP Basis Change in Fund Balance or Net Position	\$ (3,360,856)	\$ 175,227	\$ 593,014	\$ 317,379	\$ 65,686

NOTE 5 – EXPENDITURES IN EXCESS OF APPROPRIATIONS

For the fiscal year ended December 31, 2017, there were no expenditures more than appropriations.

NOTE 6 – DEPOSITS AND INVESTMENTS

A summary of deposits and investments at December 31, 2017, appears below. Resident Trust accounts report money held in County custody, which belongs to residents of the County Nursing Home and County Jail.

<u>DEPOSITS 12/31/2017</u>	Asset Account Carrying Amounts (Reported as:)				Bank
	Cash	Investments	Resident Trust	Total	Balances
Demand Deposits	\$ 17,493,511	\$ 0	\$ 18,314	\$ 17,511,825	\$ 18,842,881
Money Market / Savings	0	155,680	0	155,680	155,680
Certificates of Deposit	0	1,206,193	0	1,206,193	1,206,193
Total Deposits	\$ 17,493,511	\$ 1,361,873	\$ 18,314	\$ 18,873,698	\$ 20,204,754

<u>INVESTMENTS 12/31/2017</u>	Asset Account Carrying Amounts (Reported as:)			Total	Fair Value
	Cash	Investments	Resident Trust		
State Treasurer Investment Pool	\$ 31,961,870	\$ 0	\$ 0	\$ 31,961,870	\$ 31,961,870
Total Investments	\$ 31,961,870	\$ 0	\$ 0	\$ 31,961,870	\$ 31,961,870

Illinois Funds is an investment pool managed by the State of Illinois, Office of the Treasurer, which allows the Governments within the State to pool their funds for investment purposes. Illinois Funds is not registered with the SEC as an investment company but does operate in a manner consistent with Rule 2a7of the Investment Company Act of 1940. Investments in Illinois Funds are valued at Illinois Fund's share price, the price for which the investments could be sold.

Custodial Credit Risk- Deposits.

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. Deposits are subject to custodial credit risk if uninsured and uncollateralized or covered by collateral that is not in the County's name. It is County policy to require collateral at 110% of market value for deposit balances beyond FDIC/NCUSIF insurance coverage. At December 31, 2017, no deposits were uninsured or uncollateralized.

Investment pools and mutual funds are not subject to custodial credit risk because they are not evidenced by securities that exist in physical or book entry form.

Other investments are subject to custodial credit risk if the securities are uninsured and unregistered and held by the financial institution's trust department or agent, but not in the County's name. None of the County's investments at December 31, 2017 were exposed to this risk.

NOTE 7 – PROPERTY TAX CYCLE

A. Assessments

Each year, property is assessed by elected township assessors at one-third of the market value as of January 1. This is the date, called the lien date, on which property taxes “attach” to the property. The township assessors submit their assessments to the County Supervisor of Assessments by June 1, at which point the County Supervisor of Assessments applies individual township multipliers. On April 19, 2012, the County Board adopted Resolution No.8100 establishing the division of Champaign County into four assessment Districts 1 through 4 with quadrennial years starting in 2016. The Board of Review, a three-member panel appointed by the County Board, takes action on assessment complaints and may apply the individual township multipliers to township properties where, upon review, the assessment was not at one-third market value. This process equalizes the average ratio of assessments to market value among townships. The Illinois Department of Revenue analyzes the work of the Board of Review and may assign a countywide multiplier to bring the entire county’s ratio into line with other counties throughout the state.

B. Taxpayer Appeals

Taxpayers may file a complaint with the Board of Review if they feel their assessments are too high, and, if not satisfied, they may further appeal to the state Property Tax Appeals Board. However, tax levies are determined by local governments, not by assessors.

C. Property Tax Levies

The property tax levy for the year ended December 31, 2017 was adopted by the County Board on November 19, 2016, within the statutory deadline (the third Tuesday in December) for all taxing districts. The County reports property tax levies as receivables and deferred inflows of resources in the year of adoption while revenue recognition occurs in the immediate subsequent year for which the levy applies.

D. Tax Bills

Illinois statutes require payment of property taxes in two installments, due June 1 and September 1, and require that tax bills be mailed 30 days prior to the first installment. In 2017, tax bills were mailed on April 28 with the due dates of June 1 and September 1. Property tax bills mailed in 2017 were based on equalized assessed value as of January 1, 2016 and on tax levies set in November 2016.

E. Tax Judgment Date and Sale Date

The judgment date is the date at which taxing authorities have a right to take and hold or sell property for nonpayment of taxes. Under Illinois law, the judgment date fluctuates, but is generally the third week in October. The date is set by a judge of the circuit court, after all of the requirements are met for advertising and publishing the delinquent tax list. Statutes require the tax sale to be within five business days following the judgment date. In 2017, the judgment date was October 19 and the tax sale date was October 20, 2017.

F. Tax Distributions

The County Treasurer, who also serves as the County Collector, handles the collection and distribution of property taxes for all taxing bodies in the county. The Collector generally distributes taxes to the taxing bodies shortly after taxes are collected. The County may not keep tax receipts on behalf of other units of local government beyond thirty days. Interest earned on taxes before distribution must go to the local governments and may not be kept by the County. In 2017, all property taxes were distributed by November 8.

NOTE 8 – PROPERTY TAXES RECEIVABLE AND DEFERRED INFLOWS OF RESOURCES

Property taxes receivable consist of property taxes levied in 2017 for which a legal claim exists in 2017. The revenue associated with the 2017 levy is deferred until the fiscal year ending December 31, 2018 on the government-wide and the proprietary fund statements, because that is the period for which the taxes are levied. Property tax revenues are also deferred inflows of resources on the governmental fund statements, because the taxes are not available (collectible within thirty days of the fiscal year-end). The receivable for the 2017 tax levy has been reduced by an estimated allowance for uncollectible taxes of 0.63%, which is based on an average of the previous ten years. A summary by fund type of property taxes receivable at December 31, 2017 is below.

<u>Fund Type</u>	Property Taxes Levied	Allowance for Uncollectible	Property Taxes Receivable	Deferred Inflows of Resources
Governmental:				
General	\$ 11,972,241	\$ (75,425)	\$ 11,896,816	\$ 11,896,816
Special Revenue	20,025,271	(126,159)	19,899,112	19,899,112
Debt Service	1,440,463	(9,075)	1,431,388	1,431,388
Subtotal Governmental	33,437,975	(210,659)	33,227,316	33,227,316
Proprietary:				
Enterprise	1,304,606	(8,220)	1,296,386	1,296,386
Total	<u>\$ 34,742,581</u>	<u>\$ (218,879)</u>	<u>\$ 34,523,702</u>	<u>\$ 34,523,702</u>

NOTE 9 – PATIENT ACCOUNTS RECEIVABLE AND CHARGES FOR SERVICES

Patient accounts receivable and charges for services in the enterprise fund as of December 31, 2017 have been reduced by allowances for uncollectible amounts, determined by an analysis of individual patient accounts.

	<u>Receivable</u>	<u>Revenue</u>
Gross patient accounts receivable / revenue	\$ 3,781,739	\$10,539,850
Allowance for uncollectible amounts	(2,818,806)	(1,825,094)
Patient accounts receivable / revenue, net of uncollectible amounts	<u>\$ 962,933</u>	<u>\$ 9,146,297</u>

NOTE 10 – ECONOMIC DEVELOPMENT AND REHABILITATION LOANS RECEIVABLE

The County, through its Regional Planning Commission Loan Funds, has various grant programs to administer economic development and housing rehabilitation loans to qualified businesses and individuals. The primary purpose of the economic development loan programs is to create new jobs. Principal repayments on loans may be used for any grant eligible purpose. At December 31, 2017, loans outstanding were as follows:

Program Loans Receivable (Net of Uncollectible Amounts)	12/31/16			12/31/17		Current
	Balance	Additions	Deductions	Balance	Receivable	
Economic Development Loans Receivable:						
Community Services Block Grant Loans	\$ 165,980	\$ 0	\$ (95,104)	\$ 70,876	\$ 10,782	
Comm. Serv. Block Grant Recovery Act Loans	39,838	0	(39,838)	0	0	
Community Development Recaptured Loans	1,438,927	500,000	(149,463)	1,789,464	155,042	
Facilities Loan Program	0	1,400,000	(33,296)	1,366,704	41,524	
USDA Intermediary Relending Loans Receivable	838,738	155,000	(133,143)	860,595	82,095	
Housing Rehabilitation Loans Receivable:						
County Housing Rehab Loans	69,219	0	(21,527)	47,692	0	
HUD H.O.M.E. Program Loans	623,261	0	(38,456)	584,805	0	
Total Loans Receivable	\$ 3,175,963	\$ 2,055,000	\$ (510,827)	\$ 4,720,136	\$ 289,443	

NOTE 11 – CAPITAL ASSETS

A. A summary of capital assets related to governmental activities for the fiscal year ended December 31, 2017 is presented below:

<u>Governmental Activities</u>	12/31/16			12/31/17	
	Balance	Additions	Deductions	Balance	
Assets Not Being Depreciated:					
Land	\$ 1,977,270	\$ 49,810	\$ 0	\$ 2,027,080	
Construction in Progress	2,574,415	11,113,941	(9,480,635)	4,207,721	
Assets Being Depreciated:					
Infrastructure	74,263,633	9,413,179	0	83,676,812	
Buildings and Improvements	75,999,086	414,761	0	76,413,847	
Equipment	16,006,800	752,215	(799,221)	15,959,794	
Assets Subtotal	170,821,204	21,743,906	(10,279,856)	182,285,254	
Accumulated Depreciation:					
Infrastructure	(48,089,108)	(2,604,406)	0	(50,693,514)	
Buildings and Improvements	(41,043,128)	(2,358,654)	0	(43,401,782)	
Equipment	(13,407,088)	(936,124)	674,099	(13,669,113)	
Accum. Depreciation Subtotal	(102,539,324)	(5,899,184)	674,099	(107,764,409)	
Net Total	\$ 68,281,880	\$ 15,844,722	\$ (9,605,757)	\$ 74,520,845	

NOTE 11 – CAPITAL ASSETS (continued)

December 31, 2017 follows:

<u>Business-Type Activities</u>	12/31/16			12/31/17
Assets Being Depreciated:	Balance	Additions	Deductions	Balance
Buildings and Improvements	\$ 24,561,009	\$ 47,206	\$ 0	\$ 24,608,215
Equipment	1,604,828	63,100	0	1,667,928
Assets Subtotal	<u>26,165,837</u>	<u>110,306</u>	<u>0</u>	<u>26,276,143</u>
Accumulated Depreciation:				
Buildings and Improvements	(6,173,856)	(673,597)	0	(6,847,453)
Equipment	(1,245,285)	(104,377)	0	(1,349,662)
Accum. Depreciation Subtotal	<u>(7,419,141)</u>	<u>(777,974)</u>	<u>0</u>	<u>(8,197,115)</u>
Net Total	<u>\$ 18,746,696</u>	<u>\$ (667,668)</u>	<u>\$ 0</u>	<u>\$ 18,079,028</u>

C. Current year depreciation expense was charged to the following functions:

<u>Function</u>	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
General Government	\$ 300,293	\$ 0
Justice and Public Safety	2,362,841	0
Health	33,222	0
Education	62,605	0
Social Services	0	777,974
Development	46,184	0
Highways and Bridges	<u>3,094,039</u>	<u>0</u>
Total Depreciation Expense	<u>\$ 5,899,184</u>	<u>\$ 777,974</u>

NOTE 12 – INTERFUND RECEIVABLES AND PAYABLES

A summary of Interfund receivables and payables at December 31, 2017 is provided below.

<u>Due To/From Other Funds:</u>	<u>Receivable</u>	<u>Payable</u>
Major Governmental Funds:		
General Corporate	\$2,004,554	\$1,552,371
Regional Planning Commission	221,166	236,378
Mental Health	128,404	53,756
Major Enterprise Fund:		
Nursing Home	35,456	3,106,717
Non-Major Governmental Funds:		
2003 Nursing Home Bond	43,310	0
Tort Immunity	47,172	1,441,058
County Highway	156,696	139,961
County Bridge	35,019	0
Illinois Municipal Retirement	663,669	0
County Public Health	33,165	0
Animal Control	0	16,936
Highway Federal Aid Matching	2,836	0
Early Childhood	45,602	216,389
Capital Asset Replacement	959,585	0
Public Safety Sales Tax	0	313,807
Geographic Information Systems	34,644	0
Development Disability	145,694	0
Workforce Development	268	221,917
Social Security	602,919	0
RPC USDA Loans	0	775
RPC Economic Development Loans	0	19,296
Working Cash	0	4,909
Solid Waste Management	0	1,799
Court's Automation	50,324	0
Recorder's Automation	16,137	3,491
Child Support Services	0	14,851
Probation Services	0	15,243
State's Attorney Drug Forfeitures	40,478	9,000
Property Tax Interest Fee	0	49,384
Circuit Clerk Operations & Administration	0	5,237
County Jail Medical Costs	0	18,503
Court Document Storage	0	19,140
Victim Advocacy Grant	21,250	40,478
Child Advocacy Center Grant	0	4,506
Specialty Courts	59,034	545
Subtotal Non-Major Governmental	2,957,802	2,557,225

NOTE 12 – INTERFUND RECEIVABLES AND PAYABLES (continued)

<u>Due To/From Other Funds (continued):</u>	<u>Receivable</u>	<u>Payable</u>
Internal Service Funds:		
Self-Funded Insurance	\$2,223,657	\$34,466
Employee Health Insurance	0	30,126
	2,223,657	64,592
Subtotal Internal Service		
	2,223,657	64,592
Total – All Funds	\$ 7,571,039	\$ 7,571,039

Of the \$7,571,039 Due To/From Other Funds at December 31, 2017, \$1,003,650 represented inter-fund loans to cover temporary cash flow shortfalls. The remainder represented unpaid routine inter-fund billings or transfers.

NOTE 13 – INTERFUND TRANSFERS AND RPC ESCROW ACCOUNT

	<u>Transfers In</u>	<u>Transfers Out</u>
Major Governmental Funds:		
General Corporate	\$ 933,128	\$ 880,614
Regional Planning Commission	473,020	366,085
Mental Health Board	0	57,288
Major Enterprise Fund:		
Nursing Home	0	282,670
Non-Major Governmental Funds (aggregate)	2,711,220	2,530,711
Total – All Funds	\$ 4,117,368	\$ 4,117,368

In FY2017, total inter-fund transfers in, \$4,117,368, equal total transfers out, \$4,117,368. Under the budgetary basis, transfers in and out are not equal due to the deferral of a portion of the transfer into the Regional Planning Commission Fund from the Regional Planning Commission Economic Development Loans Fund. CDAP and CSBG grant provisions require that the County create an escrow account that is a combination of investment interest earned and a portion of loan repayments received under certain loan programs. The Regional Planning Commission uses the escrow funds to pay for the administration of the loan programs. Transfers out of the RPC Economic Development Loan Fund places the money into escrow. A transfer occurs from the escrow account into the Regional Planning Commission Fund to cover the administrative costs incurred. Therefore, the discrepancy between transfers in and transfers out is due to the amount remaining in escrow (deferred) until there are administrative costs against which to match it. Under the budgetary basis of accounting, the escrow account will continue to show a difference between the transfers in and out. However, this difference is eliminated when preparing the GAAP basis statements. In Fiscal Year 2017, there was a \$17,567 reduction of transfers into the Regional Planning Commission Fund.

Inter-fund transfers in/out might include grant matches, inter-fund subsidies and transfers into debt service funds. Significant transfers in fiscal year 2017 include the following:

- \$1.4 million from the Early Childhood Fund to the RPC Economic Development Fund to potentially secure an expanded ADA-compliant childcare facility for the Early Childhood program;
- \$38,356 from the Public Safety Sales Tax Fund to the General Corporate Fund to partially cover utility costs for the public safety buildings;

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

- \$532,261 from the General Fund to the Capital Asset Replacement Fund to set aside money for future capital expenditures;
- \$209,919 from the General Fund to the Capital Replacement Fund to cover current asset replacement; and,
- \$162,564 from the Public Safety Sales Tax Fund for technology needs of criminal justice system offices.

NOTE 14 – ON-BEHALF PAYMENTS FOR SALARIES

The State of Illinois paid salary stipends totaling \$48,500 to various County officials during FY2017 on behalf of the County. The County recorded these payments as intergovernmental revenues and salaries expenditures in the General Fund.

NOTE 15 – COMPENSATED ABSENCES PAYABLE

It is the County’s policy to permit employees to accumulate a limited amount of earned but unused vacation and personal time, which is attributable to services already rendered and is not contingent upon events outside the control of the employer or employee, such as illness. Calculations use pay rates in effect at December 31 and include the County’s share of Social Security and Medicare taxes. The resulting liability and current year expense for compensated absences are recognized in the government-wide and proprietary fund financial statements. A liability for compensated absences is reported in the governmental funds only when they become currently payable through employees retiring or terminating employment. Compensated absences payable for the governmental activities are liquidated by the various governmental funds which pay employee salaries, such as the General Fund, Regional Planning Commission Fund, Early Childhood Fund, County Highway Fund, Animal Control Fund and Mental Health Fund.

Changes in compensated absences payable for the fiscal year ended December 31, 2017 are as follows:

	Dec. 31, 2016			Dec. 31, 2017	Expected To Be Paid Within 1 Year
	Balance	Additions	Deductions	Balance	
Governmental Activities	\$ 2,721,032	\$ 2,869,361	\$ (2,894,275)	\$ 2,696,118	\$ 323,534
Business-Type Activities	265,861	336,094	(429,352)	172,603	34,521

NOTE 16 – RISK FINANCING

A. WORKERS’ COMPENSATION SELF-FUNDED INSURANCE

In January 1986, the County established a self-funded workers’ compensation insurance plan, which is reported in an internal service fund-the Self-Funded Insurance Fund. An independent company administers the plan and the County’s risk retention is \$300,000 per individual per claim. The County purchases commercial insurance for claims in excess of this retention. Settled claims have not exceeded this commercial coverage in the past three fiscal years. Actual claims paid in the fiscal year ended December 31, 2017, net of insurance reimbursements, were \$545,912. A liability for claims payable must be reported if the liability is both probable and estimable. The independent plan administrator estimates the total of unpaid claims that were incurred and reported but the plan administrator does not include incurred-but-not-reported claims (IBNR) in the calculation. Instead, based on an actuarial study completed in June 2017, the projected liability for estimated (undiscounted) claims payable including

NOTE 16 – RISK FINANCING (continued)

IBNR at June 30, 2017 was \$2,326,573. Changes in the liability for estimated workers' compensation claims payable for the last two fiscal years are as follows:

Fiscal Year Ending <u>Dec 31</u>	Claims Liability Beginning <u>of Year</u>	Claims Incurred & Changes <u>in Estimates</u>	Net Claims <u>Paid</u>	Claims Liability <u>End of Year</u>	Expected To Be Paid <u>Within 1 Year</u>
2016	\$ 2,146,072	\$ 682,690	\$ (623,177)	\$ 2,205,585	\$ 751,223
2017	2,205,585	666,900	(545,912)	2,326,573	929,227

B. LIABILITY/AUTO SELF-FUNDED INSURANCE

The County began self-funding general liability and auto insurance in FY94 through the Self-Funded Insurance (Internal Service) Fund. An independent company administers the plan. The County's risk retention is \$250,000 per occurrence but purchases commercial insurance for claims in excess of this retention. Settled claims have not exceeded this commercial coverage in the past three fiscal years. Actual claims paid in the fiscal year ended December 31, 2017, net of insurance reimbursements, were \$185,353. A liability for claims payable must be reported if the liability is both probable and estimable. Per an actuarial study completed in June 2017, the projected liability for estimated (undiscounted) claims payable (including IBNR) at December 31, 2017 was \$1,728,308. Changes in the liability for estimated liability/auto claims payable for the last two fiscal years are as follows:

Fiscal Year Ending <u>Dec. 31</u>	Claims Liability Beginning <u>of Year</u>	Claims Incurred & Changes <u>in Estimates</u>	Net Claims <u>Paid</u>	Claims Liability <u>End of Year</u>	Expected To Be Paid <u>Within 1 Year</u>
2016	\$ 1,434,251	\$ 161,087	\$ (155,570)	\$ 1,439,768	\$ 421,705
2017	1,439,768	473,893	(185,353)	1,728,308	374,084

C. OTHER FULLY-INSURED RISKS

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

The County provides employee health benefits in the form of set contributions toward medical and life insurance premiums. The employee is responsible for the balance of the premium amount as well as for any deductibles or co-payments. Risk of loss related to employee health benefits is borne by the employee and the insurance company or health maintenance organization; the County is at no risk of loss.

NOTE 17 – SHORT TERM DEBT

A. TAX ANTICIPATION WARRANTS – BUSINESS-TYPE ACTIVITIES

In December 2016, the County Nursing Home issued short-term debt of \$1,021,757 in anticipation of property tax receipts during the period May-November 2017. This debt was fully repaid by September 20, 2017. On December 19, 2017 the County Board issued Resolution No. 10187 approving the sale of \$1,076,760 in 2017 Tax Anticipation Warrants for the Nursing Home. However, the sale of these warrants did not occur until January 25th, 2018.

NOTE 17 – SHORT TERM DEBT (continued)

Series 2016 Tax Anticipation Warrants \$1,021,757; due on September 30, 2017; interest rate at 1.45%;	
Balance outstanding at December 31, 2016	\$1,021,757
Warrant interest payments made in 2017	\$8,292
Warrant principal payments made in 2017	\$1,021,757
Balance outstanding at December 31, 2017	\$0

NOTE 18 – LONG TERM DEBT

A. GENERAL OBLIGATION BONDS/DEBT CERTIFICATES – GOVERNMENTAL ACTIVITIES

1999 Series Public Safety Sales Tax Bonds: \$23,800,000; due in 29 annual installments from 2001 to 2029; interest rates 3.85% to 8.25%; \$17,660,000 refunded (in-substance defeasance) in FY 2005; remaining annual installments due through 2023;	
Balance outstanding at December 31, 2016	\$4,850,000
Bond interest payments made in 2017	\$400,125
Bond principal payments made in 2017	\$0
Balance outstanding at December 31, 2017	\$4,850,000

2000 Series Public Safety Sales Tax Bonds: \$4,997,290; due in 15 annual installments from 2004 to 2018; interest rates 5.25% to 7.125%; \$1,370,000 refunded (in-substance defeasance) in FY 2004;	
Balance outstanding at December 31, 2016	\$431,707
Bond interest payments made in 2017	\$833,293
Bond principal payments made in 2017	\$431,707
Balance outstanding at December 31, 2017	\$0

2005A Series Nursing Home Construction Refunding Bonds: \$7,425,000; due in 14 annual installments from 2006 to 2019; interest rates 3.00% to 5.25%; \$819,046 bond premium amortized over 13 years 7 months; \$96,404 deferred charge on refunding amortized over 13 years 7 months;	
Balance outstanding at December 31, 2016	\$2,350,000
Bond interest payments made in 2017	\$123,375
Bond principal payments made in 2017	\$1,145,000
Balance outstanding at December 31, 2017	\$1,205,000

2005B Series Public Safety Refunding Bonds: \$18,440,000; due in 24 annual installments from 2006 to 2029; interest rates 3.00% to 5.25%; \$526,639 bond premium amortized over 23 years 7 months; \$1,071,441 deferred charge on refunding amortized over 23 years 7 months; \$11,625,000 refunded (in-substance defeasance) in FY2014	
Balance outstanding at December 31, 2016	\$1,815,000
Bond interest payments made in 2017	\$95,288
Bond principal payments made in 2017	\$865,000
Balance outstanding at December 31, 2017	\$950,000

NOTE 18 – LONG TERM DEBT (continued)

2010A Series Art Bartell Building Construction Debt Certificates: \$1,995,000;
 due in 14 annual installments from 2012 to 2025; interest rates 2.00% to 4.90%;
 \$9,475 bond premium amortized over 13 years 11 months;

Balance outstanding at December 31, 2016	\$1,265,000
Debt interest payments made in 2017	\$56,390
Debt principal payments made in 2017	\$135,000
Balance outstanding at December 31, 2017	\$1,130,000

2011 Series Nursing Home Construction Refunding Bonds: \$4,355,000;
 due in 1 installment in 2012 plus 3 annual installments from 2020 to 2022;
 interest rates 1.00% to 4.00%;

\$268,253 bond premium amortized over 10 years 5 months;	
\$201,962 deferred charge on refunding amortized over 10 years 5 months;	
Balance outstanding at December 31, 2016	\$4,255,000
Bond interest payments made in 2017	\$170,200
Bond principal payments made in 2017	\$0
Balance outstanding at December 31, 2017	\$4,255,000

2014 Series Public Safety Refunding Bonds: \$9,795,000;
 due in 6 annual installments from 2024 to 2029; interest rate 5.00%;
 \$1,968,593 bond premium amortized over 14 years 1 month;
 \$138,834 bond issuance costs treated as period costs;
 \$0 deferred charge on refunding;

Balance outstanding at December 31, 2016	\$9,795,000
Bond interest payments made in 2017	\$489,750
Bond principal payments made in 2017	\$0
Balance outstanding at December 31, 2017	\$9,795,000

2015 Series Alternate Revenue Refunding Bonds: \$2,535,000;
 due in 10 annual installments from 2016 to 2025;
 interest rates 0.65% to 2.55%;
 \$30,105 bond issuance costs treated as period costs;
 \$0 deferred charge on refunding;

Balance outstanding at December 31, 2016	\$2,295,000
Bond interest payments made in 2017	\$42,711
Bond principal payments made in 2017	\$240,000
Balance outstanding at December 31, 2017	\$2,055,000

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

Balance outstanding at December 31, 2016	\$3,775,000
Bond interest payments made in 2017	\$78,037
Bond principal payments made in 2017	\$335,000
Balance outstanding at December 31, 2017	\$3,440,000

NOTE 18 – LONG TERM DEBT (continued)

2016 Bond Transactions – Governmental Activities

Bonds outstanding at December 31, 2016	\$30,831,707
Bond interest payments made in 2017	\$2,289,169
Bonds retired in 2017	\$3,151,707
Bonds payable December 31, 2017	\$27,680,000

Annual Debt Service Requirements for Bonds

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

Year	Governmental Activities						Total Debt Service Requirement
	Debt Service Funds		Public Safety Sales Tax Fund		General Corporate Fund		
	Principal	Interest	Principal	Interest	Principal	Interest	
2018	\$ 1,205,000	\$ 233,463	\$ 1,305,000	\$ 1,002,960	\$ 380,000	\$ 91,188	\$ 4,217,611
2019	1,365,000	170,200	1,375,000	946,562	390,000	82,660	4,329,422
2020	1,415,000	115,600	1,510,000	856,210	405,000	72,946	4,374,756
2021	1,475,000	59,000	1,650,000	755,358	415,000	62,206	4,416,564
2022	--	--	1,805,000	643,283	430,000	50,187	2,928,470
2023	--	--	1,720,000	519,058	440,000	37,129	2,716,187
2024	--	--	1,840,000	445,392	455,000	22,538	2,762,930
2025	--	--	1,965,000	365,884	270,000	6,885	2,607,769
2026	--	--	2,100,000	280,284	--	--	2,380,284
2027	--	--	1,815,000	188,250	--	--	2,003,250
2028	--	--	1,950,000	97,500	--	--	2,047,500
	\$ 5,460,000	\$ 578,263	\$ 19,035,000	\$ 6,100,741	\$ 3,185,000	\$ 425,739	\$ 34,784,743

At December 31, 2017, \$436,654 was available in restricted fund balance in the Debt Service Funds; \$745,884 was available in restricted fund balance in the Public Safety Sales Tax Special Revenue Fund; and \$259,346 was available in restricted fund balance in the General Corporate Fund to meet debt service requirements.

B. DEBENTURE NOTE PAYABLE – GOVERNMENTAL ACTIVITIES

2015 Line of Credit provided by PNC Bank: \$551,250; with the primary purpose of purchasing two single family dwellings as part of a Community Integrated Living Arrangement (CILA) included in the MHB/DDB CILA Fund. The maximum line of credit is \$1,000,000 and the outstanding credit is secured by the Mortgage on the dwellings. Interest is at 3.903% from January 2015 to January 2025.

Balance outstanding at December 31, 2016	\$497,503
Note interest payments made in 2017	\$19,199
Note principal payments made in 2017	\$49,750
Balance outstanding at December 31, 2017	\$447,753

NOTE 18 – LONG TERM DEBT (continued)

Annual Debt Service Requirements for Debenture Note

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

Year	Governmental Activities		Total Debt Service Requirement
	MHB/DDB CILA Fund		
	Principal	Interest	
2018	49,750	17,230	66,980
2019	49,751	15,262	65,013
2020	49,750	13,328	63,078
2021	49,751	11,324	61,075
2022	49,750	9,356	59,106
2023	49,750	7,387	57,137
2024	49,750	5,432	55,182
2025	99,501	1,650	101,151
	<u>\$ 447,753</u>	<u>\$ 80,969</u>	<u>\$ 528,722</u>

C. CAPITAL LEASE OBLIGATION- GOVERNMENTAL ACTIVITIES

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

Balance outstanding at December 31, 2016	\$135,819
Lease interest payments made in 2017	\$2,307
Lease principal payments made in 2017	\$34,475
Balance outstanding at December 31, 2017	\$101,344

Annual Debt Service Requirements for Capital Lease

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

Year	Governmental Activities		Total Debt Service Requirement
	General Corporate Fund		
	Principal	Interest	
2018	\$ 35,140	\$ 1,642	\$ 36,782
2019	35,821	961	36,782
2020	30,383	269	30,652
	<u>\$ 101,344</u>	<u>\$ 2,872</u>	<u>\$ 104,216</u>

NOTE 18 – LONG TERM DEBT (continued)

D. SUMMARY OF CHANGES IN LONG TERM LIABILITIES

	Dec. 31, 2016			Dec. 31, 2017		Due Within
	Balance	Additions	Deductions	Balance		One Year
<u>Governmental Activities:</u>						
General Obligation Bonds	\$ 30,831,707	0	\$ (3,151,707)	\$ 27,680,000		\$ 2,890,000
Unamortized Bond Premium	2,376,418	0	(272,363)	2,104,055		0
Total Bonds Payable	33,208,125	0	(3,424,070)	29,784,055		2,890,000
Debenture Note	497,503	0	(49,750)	447,753		49,750
Capital Lease Obligation	135,819	0	(34,475)	101,344		35,140
Net OPEB Liability	2,337,395	391,751	(230,040)	2,499,106		0
Compensated Absences	2,721,032	2,869,361	(2,894,275)	2,696,118		323,534
Estimated Claims Payable	3,645,353	111,083	298,445	4,054,881		3,006,974
Total Governmental Activities	\$ 42,545,227	\$ 3,372,195	\$ (6,334,165)	\$ 39,583,257		\$ 6,305,398
<u>Business-Type Activities:</u>						
Net OPEB Liability	\$ 224,375	\$ 12,064	\$ (2,173)	\$ 234,266		\$ 0
Compensated Absences	265,860	336,095	(429,352)	172,603		34,521
Total Business-Type Activities	\$ 490,235	\$ 348,159	\$ (431,525)	\$ 406,869		\$ 34,521

Long-term liabilities for estimated claims payable are liquidated by the Self-Funded Insurance (Internal Service) Fund. The internal service funds primarily serve the governmental funds, and, thus, the related long-term liabilities are included with the governmental activities above. Liabilities for OPEB and Compensated absences will be liquidated within those funds in which the expenses occur.

NOTE 19 – OPERATING LEASES

The County has several non-cancelable operating leases for the use of various facilities. During the fiscal year ended December 31, 2017, the total expenditure for these leases was \$306,109. The future minimum lease payments are shown below:

<u>Fiscal Year</u>	<u>Lease Payments</u>
2018	\$ 416,061
2019	327,467
2020	315,793
2021	293,072
2022	145,827
2023-2042	1,880,018
	<u>\$ 3,378,238</u>

NOTE 20 – FUND EQUITY

A. DEFICIT FUND EQUITY

As of December 31, 2017, the following funds had deficit fund equity:

- Tort Immunity Special Revenue Fund (\$1,393,857), and
- Workforce Development Special Revenue Fund (\$171,528)

The Champaign County Board Resolution No.9959 provided authorization for the partial restoration of these two deficit funds through the use of inter-fund loans. Any future deficit fund equity will be addressed by the Champaign County Board through the vehicle of the annual budget with special emphasis on the equity deficit in the Tort Immunity Fund.

B. FUND BALANCE CLASSIFICATIONS – GOVERNMENTAL FUNDS

Fund balances of governmental funds may be restricted, committed or assigned to specific purposes. The County reports the total of the restricted, committed and assigned fund balances on the basic and combining statements of net position. The schedule below shows the major purposes of those restrictions, commitments and assignments.

	<u>General Fund</u>	<u>Regional Planning Comm Fund</u>	<u>Mental Health Fund</u>	<u>Non-Major Governmental Funds</u>	<u>Total Governmental Funds</u>	<u>Full Accrual Adjustments</u>	<u>Total Governmental Activities</u>
Restricted by State Statutes, Grantor/Donor Stipulations, or Debt Covenants:							
For Debt Service	\$ 259,346	\$ 0	\$ 0	\$ 1,182,538	\$ 1,441,884	\$ 218,635	\$ 1,660,519
For Justice & Public Safety	0	0	0	4,741,802	4,741,802	283,132	5,024,934
For Health & Education	0	0	2,971,227	4,545,483	7,516,710	100,514	7,617,224
For Development	0	1,031,888	0	8,323,948	9,355,836	110,236	9,466,072
For General Government	0	0	0	1,507,197	1,507,197	0	1,507,197
For Highways & Bridges	0	0	0	8,716,466	8,716,466	0	8,716,466
For Insurance & Fringes	0	0	0	1,831,203	1,831,203	0	1,831,203
Total Restricted Fund Balance	259,346	1,031,888	2,971,227	30,848,637	35,111,098	712,517	35,823,615
Committed by County Board Resolution:							
To Solid Waste Management	0	0	0	44,659	44,659	0	44,659
Assigned by County Officials:							
To Capital Projects	0	0	0	1,582,615	1,582,615	0	1,582,615
To Future Tax Liability	307,427	0	0	0	307,427	0	307,427

NOTE 21 – GOVERNMENT-WIDE STATEMENT OF NET POSITION

The government-wide statement of net position includes a restricted portion totaling \$35,823,615 as shown in the schedule above. Of this amount, \$22,563,036 is externally restricted based on state statutes; \$11,600,060 is restricted through grantor/donor stipulations; and \$1,660,519 is restricted based on debt covenants.

NOTE 22 - DEFINED BENEFIT PENSION PLAN

IMRF Plan Description

The County of Champaign’s defined benefit pension plan for regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The employer plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multi-employer plan. We have provided a summary of IMRF’s pension benefits in the “Benefits Provided” paragraph below. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan’s fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

Benefits Provided

IMRF has three benefit plans. The clear majority of IMRF members participate in the Regular Plan (RP). The Sheriff’s Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan, limited to officials elected prior to August 8, 2011.

All three IMRF benefit plans have two tiers. Employees hired **before** January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees become vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 vested employees, who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) are entitled to an annual retirement benefit, payable monthly for life. This benefit is equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired **on or after** January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating vested employees who retire at age 62 (at reduced benefits) or, after age 67 (at full benefits) are entitled to an annual retirement benefit, payable monthly for life. This benefit is equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

Plan Membership

As of December 31, 2017, the measurement date, membership of the plan was as follows:

	Regular		
	Plan	SLEP	ECO
Retirees and Beneficiaries	574	107	10
Inactive, Non-Retired Members	1,003	35	0
Active Members	753	97	1
Total	2,330	239	11

NOTE 22 - DEFINED BENEFIT PENSION PLAN (continued)

Contributions

As set by statute, the County of Champaign's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's annual contribution rate for calendar year 2017 was 8.45% for the Regular plan, 21.33% for SLEP and 134.61% for ECO. For the fiscal year ended December 31, 2017, the County contributed \$4,083,157 to the plan. The County also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. The IMRF Board of Trustees set the contribution rates for disability and death benefits, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability

The County's net pension liability was measured as of December 31, 2017. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The total pension liabilities for the Regular, SLEP and ECO plans were determined by actuarial valuations performed as of December 31, 2017 using the following actuarial methods and assumptions:

- **Actuarial Cost Method** - Entry Age Normal.
- **Asset Valuation Method** – 5-year smoothed Market; 20% corridor
- **Wage Growth Rate** – 3.50%
- **Inflation Rate** - 2.50%.
- **Salary Increases** - 3.39% to 14.25%, including inflation.
- **Investment Rate of Return** - 7.50%
- **Projected Retirement Age** - Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2017 valuation according to an experience study from years 2014 to 2013.
- **Mortality** – An IMRF-specific mortality table with fully generational projection scale MP-2017 (base year 2015) was used. For **non-disabled retirees**, IMRF developed specific rates using the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For **disabled retirees**, the IMRF developed specific rates using the RP-2014 Disabled Retirees Mortality Table with the same adjustments applied for non-disabled lives. For **active members**, the IMRF developed specific rates using the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
- **Long-Term expected real rate of return** – The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

NOTE 22 - DEFINED BENEFIT PENSION PLAN (continued)

Actuarial Assumptions (continued)

Asset Class	Target Allocation	Projected Returns/Risks	
		One-Year Arithmetic	Ten-Year Geometric
Equities	37%	8.30%	6.85%
International Equities	18%	8.45%	6.75%
Fixed income	28%	3.05%	3.00%
Real Estate	9%	6.90%	5.75%
Alternatives:	7%		
Private Equity		12.45%	7.35%
Hedge Funds		5.35%	5.05%
Commodities		4.25%	2.65%
Cash Equivalents	1%	2.25%	2.25%

Discount Rate

A Single Discount Rate of 7.50% was used to measure the total pension liabilities for the Regular, SLEP, and ECO plans. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions would be made at the current contribution rate, and that employer contributions would be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate is based on an index of 20-year general obligation bonds with an average AA credit rating (published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.50%, the municipal bond rate is 3.31%, and the resulting single discount rate is 7.50%.

The prior year rate was 7.50% for the Regular, SLEP and ECO Plans.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

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

NOTE 22 - DEFINED BENEFIT PENSION PLAN (continued)

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

	<u>1% Decrease</u>	<u>Current Discount rate</u>	<u>1% Increase</u>
Regular - Primary Government:			
Total Pension Liability	\$ 151,762,735	\$ 134,795,756	\$ 121,001,835
Plan Fiduciary Net Position	142,052,078	142,052,078	142,052,078
Net Pension Liability/(Asset)	<u>\$ 9,710,657</u>	<u>\$ (7,256,322)</u>	<u>\$ (21,050,243)</u>
Regular - GIS:			
Total Pension Liability	\$ 1,267,694	\$ 1,125,967	\$ 1,010,745
Plan Fiduciary Net Position	1,201,485	1,201,485	1,201,485
Net Pension Liability/(Asset)	<u>\$ 66,209</u>	<u>\$ (75,518)</u>	<u>\$ (190,740)</u>
Regular - Total:			
Total Pension Liability	\$ 153,030,429	\$ 135,921,723	\$ 122,012,580
Plan Fiduciary Net Position	143,253,563	143,253,563	143,253,563
Net Pension Liability/(Asset)	<u>\$ 9,776,866</u>	<u>\$ (7,331,840)</u>	<u>\$ (21,240,983)</u>
SLEP:			
Total Pension Liability	\$ 85,273,864	\$ 75,247,799	\$ 67,024,543
Plan Fiduciary Net Position	71,702,888	71,702,888	71,702,888
Net Pension Liability/(Asset)	<u>\$ 13,570,976</u>	<u>\$ 3,544,911</u>	<u>\$ (4,678,345)</u>
ECO:			
Total Pension Liability	\$ 4,863,163	\$ 4,466,405	\$ 4,124,887
Plan Fiduciary Net Position	2,694,415	2,694,415	2,694,415
Net Pension Liability/(Asset)	<u>\$ 2,168,748</u>	<u>\$ 1,771,990</u>	<u>\$ 1,430,472</u>

Changes in Net Pension Liability/(Asset)

The changes in net pension liabilities/(assets) for the Regular, SLEP, and ECO plans for the calendar year ended December 31, 2017 were as follows:

NOTE 22 - DEFINED BENEFIT PENSION PLAN (continued)

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

	Increase/ (Decrease)		
	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability/(Asset) (A-B)
Regular - Primary Government:			
Balances at December 31, 2016	\$ 133,130,252	\$ 125,155,687	\$ 7,974,565
Service Cost	2,855,304		2,855,304
Interest on Total Pension Liability	9,827,677		9,827,677
Difference between expected and actual experience of the Total Pension Liability	(381,050)		(381,050)
Changes of assumptions	(4,140,060)		(4,140,060)
Benefit payments, including refunds of employee contributions	(6,496,367)	(6,496,367)	-
Contributions - employer		2,428,480	(2,428,480)
Contributions - employee		1,345,317	(1,345,317)
Net investment income		21,979,796	(21,979,796)
Other (net transfer)		(2,360,835)	2,360,835
Balances at December 31, 2017	<u>\$ 134,795,756</u>	<u>\$ 142,052,078</u>	<u>\$ (7,256,322)</u>
Regular - GIS:			
Balances at December 31, 2016	\$ 1,108,633	\$ 1,025,640	\$ 82,993
Service Cost	29,716		29,716
Interest on Total Pension Liability	102,279		102,279
Difference between expected and actual experience of the Total Pension Liability	(3,966)		(3,966)
Changes of assumptions	(43,086)		(43,086)
Benefit payments, including refunds of employee contributions	(67,609)	(67,609)	-
Contributions - employer		25,274	(25,274)
Contributions - employee		14,001	(14,001)
Net investment income		228,748	(228,748)
Other (net transfer)		(24,569)	24,569
Balances at December 31, 2017	<u>\$ 1,125,967</u>	<u>\$ 1,201,485</u>	<u>\$ (75,518)</u>

NOTE 22 - DEFINED BENEFIT PENSION PLAN (continued)

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

	Increase/ (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability/(Asset)
	(A)	(B)	(A-B)
Regular - Total:			
Balances at December 31, 2016	\$ 134,238,885	\$ 126,181,327	\$ 8,057,558
Service Cost	2,885,020		2,885,020
Interest on Total Pension Liability	9,929,956		9,929,956
Difference between expected and actual experience of the Total Pension Liability	(385,016)		(385,016)
Changes of assumptions	(4,183,146)		(4,183,146)
Benefit payments, including refunds of employee contributions	(6,563,976)	(6,563,976)	-
Contributions - employer		2,453,754	(2,453,754)
Contributions - employee		1,359,318	(1,359,318)
Net investment income		22,208,544	(22,208,544)
Other (net transfer)		(2,385,404)	2,385,404
Balances at December 31, 2017	<u>\$ 135,921,723</u>	<u>\$ 143,253,563</u>	<u>\$ (7,331,840)</u>
SLEP:			
Balances at December 31, 2016	\$ 72,369,575	\$ 62,719,101	\$ 9,650,474
Service Cost	1,263,203		1,263,203
Interest on Total Pension Liability	5,348,262		5,348,262
Difference between expected and actual experience of the Total Pension Liability	308,567		308,567
Changes of assumptions	(659,768)		(659,768)
Benefit payments, including refunds of employee contributions	(3,382,040)	(3,382,040)	-
Contributions - employer		1,419,159	(1,419,159)
Contributions - employee		548,357	(548,357)
Net investment income		11,542,465	(11,542,465)
Other (net transfer)		(1,144,154)	1,144,154
Balances at December 31, 2017	<u>\$ 75,247,799</u>	<u>\$ 71,702,888</u>	<u>\$ 3,544,911</u>

NOTE 22 - DEFINED BENEFIT PENSION PLAN (continued)

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

	Increase/ (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability/(Asset)
	(A)	(B)	(A-B)
ECO:			
Balances at December 31, 2016	\$ 4,612,556	\$ 2,488,218	\$ 2,124,338
Service Cost	28,928		28,928
Interest on Total Pension Liability	332,393		332,393
Difference between expected and actual experience of the Total Pension Liability	21,049		21,049
Changes of assumptions	(138,306)		(138,306)
Benefit payments, including refunds of employee contributions	(390,215)	(390,215)	-
Contributions - employer		210,244	(210,244)
Contributions - employee		7,096	(7,096)
Net investment income		471,375	(471,375)
Other (net transfer)		(92,303)	92,303
Balances at December 31, 2017	<u>\$ 4,466,405</u>	<u>\$ 2,694,415</u>	<u>\$ 1,771,990</u>

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

For the year ended December 31, 2017, the County of Champaign recognized pension expense of \$1,031,451, \$1,089,092 and \$(75,094) for the Regular, SLEP, and ECO plans respectively. At December 31, 2017, the County reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

Deferred Amounts Related to Pensions	Deferred Outflows of Resources	Deferred Inflows of Resources
Regular- Primary Government:		
Difference between expected and actual experience	\$ 80,768	\$ 279,323
Changes of Assumptions	20,910	3,101,665
Net difference between projected and actual earnings on pension plan investments	0	6,118,743
Contributions subsequent to the measurement date	0	0
Total	<u>\$ 101,678</u>	<u>\$ 9,499,731</u>

NOTE 22 - DEFINED BENEFIT PENSION PLAN (continued)

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

Deferred Amounts Related to Pensions	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Regular- Geographic Information Systems:		
Difference between expected and actual experience	\$ 841	\$ 2,907
Changes of Assumptions	218	32,280
Net difference between projected and actual earnings on pension plan investments	0	63,678
Contributions subsequent to the measurement date	0	0
Total	<u>\$ 1,059</u>	<u>\$ 98,865</u>
Regular- Total:		
Difference between expected and actual experience	\$ 81,609	\$ 282,230
Changes of Assumptions	21,128	3,133,945
Net difference between projected and actual earnings on pension plan investments	0	6,182,421
Contributions subsequent to the measurement date	0	0
Total	<u>\$ 102,737</u>	<u>\$ 9,598,596</u>
SLEP:		
Difference between expected and actual experience	\$ 678,722	\$ 0
Changes of Assumptions	301,995	633,004
Net difference between projected and actual earnings on pension plan investments	0	3,558,004
Contributions subsequent to the measurement date	0	0
Total	<u>\$ 980,717</u>	<u>\$ 4,191,008</u>
ECO:		
Difference between expected and actual experience	\$ 0	\$ 0
Changes of Assumptions	0	0
Net difference between projected and actual earnings on pension plan investments	0	156,260
Contributions subsequent to the measurement date	0	0
Total	<u>\$ -</u>	<u>\$ 156,260</u>

NOTE 22 - DEFINED BENEFIT PENSION PLAN (continued)

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

The remaining amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Year Ending December 31,	Regular Plan			SLEP	ECO
	Primary Government	GIS	Total		
2018	\$ (1,594,127)	\$ (16,590)	\$ (1,610,717)	\$ (100,012)	\$ (18,367)
2019	(1,941,979)	(20,210)	(1,962,189)	(380,107)	(24,142)
2020	(3,301,086)	(34,355)	(3,335,441)	(1,297,240)	(54,812)
2021	(2,560,861)	(26,651)	(2,587,512)	(1,432,932)	(58,939)
Total	<u>\$ (9,398,053)</u>	<u>\$ (97,806)</u>	<u>\$ (9,495,859)</u>	<u>\$ (3,210,291)</u>	<u>\$ (156,260)</u>

NOTE 23 – OTHER POST-EMPLOYMENT BENEFITS

The County provides post-employment benefits other than pensions through a single-employer defined-benefit OPEB plan offering continuing coverage under the County’s group health insurance plan for retirees and their dependents. The retirees pay the entire amount of their premiums for this coverage; however, the premiums are blended rates based on the cost of healthcare benefits for younger active employees along with retirees. Thus, the premiums paid by retirees are lower than the true cost of their healthcare benefits, resulting in the retirees receiving an “implicit rate subsidy.” Prior to FY2010, retirees over age 65 could choose the same health plans available to younger retirees and active employees. Starting in FY2010, retirees over age 65 were restricted to Medicare supplemental plans with community-rated premiums, so there is no implicit rate subsidy for them.

While the County is committed to providing these benefits to retirees, there is no formal written plan and no stand-alone financial report for the plan exists.

GASB Statement No. 45 considers other post-employment benefits to be part of the compensation to employees for their services and the cost of these benefits should be recognized while the employees are providing their services, rather than after they have retired. The County first implemented GASB Statement No. 45 and began reporting the annual OPEB cost and net OPEB liability for the retiree health insurance rate subsidy for the fiscal year ended November 30, 2009.

Funding Policy. Retirees pay the full amount of the blended premiums, as determined by the group health insurance company. The retiree contribution rates for 2017 ranged from \$767 to \$1,658 per month, depending on coverage level chosen. The County’s contribution is in the form of higher premiums paid for active employees that subsidize the cost of the retirees’ health insurance. The County finances the plan on a pay-as-you-go basis.

Annual OPEB Cost and Net OPEB Obligation. The annual OPEB cost includes the cost of benefits earned in the current year plus an amortized amount for past service costs, interest accrued on any prior net OPEB obligation, and adjustments for prior underpayments. A net OPEB obligation arises when employer contributions to the plan are less than the annual OPEB cost. Based on an actuarial valuation performed in January 1, 2016, the County’s annual OPEB cost for the fiscal year ended December 31, 2017 was \$403,815 with \$12,064 attributable to business-type activities and \$391,751 attributable to governmental activities. Estimated County contributions

NOTE 23 – OTHER POST-EMPLOYMENT BENEFITS (continued)

made in FY2017 totaled \$232,213 with \$2,173 attributable to business-type activities and \$230,040 attributable to governmental activities. The net OPEB obligation at December 31, 2017 was \$2,733,372 with \$234,266 attributable to business-type activities and \$2,499,106 attributable to governmental activities.

Fiscal Year Ended December 31, 2017	Governmental Activities	Business-Type Activities	Total
Annual Required Contribution	\$ 459,635	\$ 18,581	\$ 478,216
Interest on Prior Net OPEB Obligation	70,122	6,731	76,853
Adjustment for Prior Underpayments	(138,006)	(13,248)	(151,254)
Annual OPEB Cost	<u>391,751</u>	<u>12,064</u>	<u>403,815</u>
Employer Contributions	(230,040)	(2,173)	(232,213)
Increase (Decrease) in Net OPEB Oblig.	<u>161,711</u>	<u>9,891</u>	<u>171,602</u>
Beginning Net OPEB Obligation	2,337,395	224,375	2,561,770
Ending Net OPEB Obligation	<u>\$ 2,499,106</u>	<u>\$ 234,266</u>	<u>\$ 2,733,372</u>

Three-Year Trend Information			
Year Ending	Annual OPEB Cost	% of OPEB Cost Contributed	Net OPEB Obligation
12/31/2017	\$ 403,815	57.50%	\$ 2,733,372
12/31/2016	\$ 406,612	58.60%	\$ 2,561,770
12/30/2015	\$ 478,092	45.10%	\$ 2,393,417

Funding Status and Funding Progress. Plan benefits are paid on a pay-as-you-go basis. The entire actuarial accrued liability of \$4,364,263 is unfunded. Actuarial accrued liability is different from net OPEB Obligation in that it includes the present value of accrued benefits under the plan and not just the accumulated unpaid annual costs since the implementation of GASB Statement No. 45.

Actuarial Methods and Assumptions. Actuarial valuations involve estimates of amounts and assumptions about future events that are subject to continual revision over time. Calculations are based on the types of benefits provided under the terms of the substantive plan at the time of each valuation and on the pattern of sharing costs between the employer and the plan members to that point. Actuarial calculations reflect a long-term perspective.

The actuarial cost method used for the January 1, 2016 valuation is the projected unit credit cost method. This method expenses each participant's benefits under the plan as they accrue. Beginning on December 1, 2008, the unfunded accrued liability is amortized over a 30-year closed period with level dollar payments.

Other significant assumptions used in the valuation were:

- (a) 3.0% discount rate compounded annually;
- (b) healthcare cost trend rates of varying amounts for future years, starting with 5.0% for 2016 and ending with 4.1% for 2094 and later;
- (c) 25% of active participants retiring before age 65 will elect coverage; and
- (d) 15% of active participants will elect spouse coverage at retirement.

Health insurance plans for retirees over age 65 (eligible for Medicare) have community-rated premiums, so there is no implicit rate subsidy for these retirees.

The schedule of funding progress presented as Required Supplementary Information in Exhibit XII shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

NOTE 24 – JOINT VENTURES

A. METROPOLITAN COMPUTER AIDED DISPATCH (METCAD)

On December 1, 1981, Champaign County entered into an intergovernmental agreement with the City of Champaign, the City of Urbana and the University of Illinois for the primary purpose of operating an emergency response computer-aided dispatching service (METCAD), originally created by the other three participants in 1979. Each member agency designates two representatives, an administrative representative and a public safety (police or fire department) representative, to serve on the METCAD Policy Board. In addition, the Policy Board includes two rural representatives, one from a non-member police agency and one from a non-member fire agency.

While representation on the Policy Board is equal among the member agencies, the funding of operating expenses is based on a formula which considers the proportional number of calls received for each agency. Each member agency holds an equity interest in METCAD capital assets according to the proportion of funding for METCAD operations provided by each member agency since May 1, 1979. These proportions will vary slightly from year to year. At June 30, 2017 (the latest fiscal year end for METCAD), Champaign County's equity interest share was 17.11%, or \$1,525,413 which is reported in the Statement of Net Position as an investment in joint venture. The net increase of \$52,642 from the amount reported for June 30, 2016, is reported in the Statement of Activities under functional revenues for Justice and Public Safety.

A copy of the separate audited financial statements for METCAD may be obtained from the City of Champaign Finance Department, 102 N. Neil Street, Champaign, IL 61820. Summary financial information for METCAD for the fiscal year ended June 30, 2017 is provided below.

Financial Position as of June 30, 2017

Total Assets & Deferred Outflows	\$ 11,451,417
Total Liabilities & Deferred Inflows	<u>2,536,087</u>
Net Position	<u><u>\$ 8,915,330</u></u>

Results of Operations for Fiscal Year Ending June 30, 2017

Total Revenues	\$ 5,406,083
Total Expenses	<u>5,179,668</u>
Change in Net Position	226,415
Beginning Net Position	<u>8,688,915</u>
Ending Net Position	<u><u>\$ 8,915,330</u></u>

NOTE 24 – JOINT VENTURES (continued)

B. GEOGRAPHIC INFORMATION SYSTEM CONSORTIUM

On August 20, 2002, Champaign County entered into an intergovernmental agreement with the City of Champaign, the City of Urbana, the University of Illinois, the Village of Rantoul, the Village of Savoy and the Village of Mahomet for the purpose of developing and operating a countywide geographic information system (GIS). The GIS Consortium's fiscal year parallels that of Champaign County as the lead agency. Therefore, its year-end is December 31, 2017. Each member agency designates one voting representative to serve on the GIS Policy Committee. In addition, the Policy Committee includes one non-voting representative of small or specialized governmental users and one non-voting representative of the non-governmental sector.

While representation on the Policy Committee is equal among the member agencies, the funding of operating expenses is based on a cost-sharing formula established by the members. Each member agency holds an equity interest in the GIS Consortium's assets in the same proportion as the funding provided by each member agency since the Consortium's inception. These proportions will vary from year to year. At December 31, 2017 Champaign County's equity interest share was 61.38%, totaling \$187,785, which is reported in the Statement of Net Position as an investment in joint venture. The net increase of \$6,706 in the County's share of equity for the fiscal year ended December 31, 2017 is reported in the Statement of Activities under functional revenue for development.

Separate audited financial statements of the GIS Consortium may be obtained from the Champaign County GIS Department, 1776 E. Washington, Urbana, IL 61802. Summary financial information for the fiscal year ended December 31, 2017 is presented below.

Financial Position as of December 31, 2017

Total Assets & Deferred Outflows	\$	485,505
Total Liabilities & Deferred Inflows		179,567
Net Position	\$	305,938

Results of Operations for the Fiscal Year ended December 31, 2017

Total Revenues	\$	632,619
Total Expenses		617,914
Change in Net Position		14,705
Beginning Net Position		291,233
Ending Net Position	\$	305,938

NOTE 25 – CONTINGENT LIABILITIES

The County is currently involved in lawsuits brought by two corporations seeking to recover approximately \$2.6 million in property taxes related to the retroactive application of the charitable property tax exemption. The County is vigorously defending its position and the outcome is not determinable but it is reasonably possible that a loss will be incurred.

The County is a defendant in several other lawsuits and notices of claims, which are being defended by the County and its insurance representatives. It is believed that the County's ultimate liability from these suits, after applicable insurance coverage, will not have a material effect on the financial statements.

NOTE 26 – COMMITMENTS

ROAD AND BRIDGE CONSTRUCTION PROJECTS

The County Highway Department has four Special Revenue Funds with December 31, 2017 fund balances totaling \$8.7 million. Much of those funds are restricted to road and bridge construction projects, some of which are multiple-year projects. Current projects with significant commitments include:

<u>Project Description</u>	<u>Project #</u>	<u>Total Commitment</u>	<u>Spent Through 12/31/2017</u>	<u>Remaining Commitment</u>
CH55 Bridge	10-00966-00-BR	\$ 298,400	\$ 240,311	\$ 58,089
CH1 North Bridge	12-00992-00-BR	850,000	59,202	790,798
CH1 South Bridge	12-00993-00-BR	650,000	58,211	591,789
CH16 Bridge	15-00028-00-BR	318,000	98,540	219,460
CH18 Bridge (BTW Sec 7 & 18)	16-00033-00-BR	252,000	216,959	35,041
CH18 Bridge (BTW Sec 10 & 15)	16-00039-00-BR	435,200	415,147	20,053
CH11 (Sec 27 & 34)	17-00041-00-BR	700,000	37,343	662,657
CH11 (Sec 25 & 36)	17-00042-00-BR	700,000	33,121	666,879
CH 23 Dewey Elliott Road	14-00438-00-RS	3,090,000	3,026,567	63,433
CH 16	16-00443-00-RS	100,000	-	100,000
CH 13	17-00445-00-RS	350,000	-	350,000
ADA Sidewalk Ramps	17-00446-00-SW	455,000	23,643	431,357
Newcomb	17-16043-00-BR	31,000	3,600	27,400
Lincoln Avenue	11-00334-01-EG/PV	600,000	303,795	296,205
Total		\$ 8,829,600	\$ 4,516,439	\$ 4,313,161

NOTE 27– GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) STATEMENTS

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

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

- GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, issued June 2015. The objective of this statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB).
- GASB Statement No. 85, *Omnibus 2017*, issued March 2017. The objective of this statement is to improve consistency in accounting and financial reporting by addressing practice issues that have been identified during implementation and application of certain GASB Statements
- GASB Statement No. 86, *Certain Debt Extinguishment Issues*, issued May 2017. The primary objective of this statement is to improve consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources—that is, resources other than the proceeds of refunding debt—are placed in an irrevocable trust for the purpose of extinguishing debt.

New accounting standards effective for the financial periods beginning with FY2019 include:

- GASB Statement No. 83, *Certain Asset Retirement Obligations*, issued November 2016. This statement addresses accounting and financial reporting for certain asset retirement obligations (ARO's).
- GASB Statement No. 84, *Fiduciary Activities*, issued January 2017. The principal objective of this statement is to enhance the consistency and comparability of fiduciary activity reporting by state and local governments.
- GASB Statement No. 87, *Leases*, issued June 2017. The objective of this statement is to better meet the information needs of financial statement users by providing accounting and financial reporting for leases by governments.
- GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, issued March 2018. The objective of this statement is to improve consistency in the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements, and to provide financial statement users with additional essential information about debt.
- GASB Statement No. 89, *Accounting for interest Cost Incurred before the End of a Construction Period*, issued June 2018. The objectives of this statement are (a) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and, (b) to simplify accounting for certain interest costs.
- GASB Statement No. 90, *Majority Equity Interests, an amendment of GASB Statements No. 14 and No. 61*, issued August 2018. The objectives of this statement are to improve consistency in the measurement and comparability of the financial statement presentation of majority equity interests in legally separate organizations and to improve the relevance of financial statement information for certain component units.

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**REQUIRED SUPPLEMENTARY
INFORMATION**

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

IIIINOIS MUNICIPAL RETIREMENT FUND-REGULAR PLAN

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

Calendar Year Ended December 31,	2015			2016			2017		
	Primary Government	GIS	Total County	Primary Government	GIS	Total County	Primary Government	GIS	Total County
Total Pension Liability									
Service Cost	\$ 2,916,003	\$ 23,516	\$ 2,939,519	\$ 2,855,617	\$ 29,719	\$ 2,885,336	\$ 2,855,304	\$ 29,716	\$ 2,885,020
Interest on the Total Pension Liability	8,905,513	71,818	8,977,331	9,357,461	97,385	9,454,846	9,827,677	102,279	9,929,956
Changes of Benefit Terms			-			-			-
Differences Between Expected and Actual Experience of the Total Pension Liability	42,797	345	43,142	181,259	1,886	183,145	(381,050)	(3,966)	(385,016)
Changes of Assumptions	157,926	1,274	159,200	(181,055)	18,008	(163,047)	(4,140,060)	(43,086)	(4,183,146)
Benefit Payments, including Refunds of Employee Contributions	(5,248,195)	(42,324)	(5,290,519)	(5,763,333)	(59,980)	(5,823,313)	(6,496,367)	(67,609)	(6,563,976)
Net Change in Total Pension Liability	6,774,044	54,629	6,828,673	6,449,949	87,018	6,536,967	1,665,504	17,334	1,682,838
Total Pension Liability - Beginning	119,906,259	966,986	120,873,245	126,680,303	1,021,615	127,701,918	133,130,252	1,108,633	134,238,885
Total Pension Liability - Ending (A)	\$ 126,680,303	\$ 1,021,615	\$ 127,701,918	\$ 133,130,252	\$ 1,108,633	\$ 134,238,885	\$ 134,795,756	\$ 1,125,967	\$ 135,921,723
Plan Fiduciary Net Position									
Contributions - Employer	\$ 2,514,890	\$ 20,281	\$ 2,535,171	\$ 2,571,016	\$ 26,757	\$ 2,597,773	\$ 2,428,480	\$ 25,274	\$ 2,453,754
Contributions - Employees	1,331,726	10,740	1,342,466	1,315,639	13,692	1,329,331	1,345,317	14,001	1,359,318
Net Investment Income	600,148	4,840	604,988	8,005,001	83,310	8,088,311	21,979,796	228,748	22,208,544
Benefit Payments, including Refunds of Employee Contributions	(5,248,195)	(42,324)	(5,290,519)	(5,763,333)	(59,980)	(5,823,313)	(6,496,367)	(67,609)	(6,563,976)
Other (Net Transfer)	(1,739,476)	(14,028)	(1,753,504)	837,858	8,720	846,578	(2,360,835)	(24,569)	(2,385,404)
Net Change in Plan Fiduciary Net Position	(2,540,907)	(20,491)	(2,561,398)	6,966,181	72,499	7,038,680	16,896,391	175,845	17,072,236
Plan Fiduciary Net Position - Beginning	120,730,413	973,632	121,704,045	118,189,506	953,141	119,142,647	125,155,687	1,025,640	126,181,327
Plan Fiduciary Net Position - Ending (B)	\$ 118,189,506	\$ 953,141	\$ 119,142,647	\$ 125,155,687	\$ 1,025,640	\$ 126,181,327	\$ 142,052,078	\$ 1,201,485	\$ 143,253,563
Net Pension Liability - Ending (A) - (B)	\$ 8,490,797	\$ 68,474	\$ 8,559,271	\$ 7,974,565	\$ 82,993	\$ 8,057,558	\$ (7,256,322)	\$ (75,518)	\$ (7,331,840)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability			93.30%			94.00%			105.39%
Covered Valuation Payroll	\$ 27,903,376	\$ 225,027	\$ 28,128,403	\$ 28,839,967	\$ 300,143	\$ 29,140,110	\$ 28,797,619	\$ 299,675	\$ 29,097,294
Net Pension Liability as a Percentage of Covered Valuation Payroll	30.43%	30.43%	30.43%	27.65%	27.65%	27.65%	-25.20%	-25.20%	-25.20%

Notes to Schedule:

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

SCHEDULE OF EMPLOYER CONTRIBUTIONS

	2015			2016			2017		
	Primary Government	GIS	Total	Primary Government	GIS	Total	Primary Government	GIS	Total
Actuarially Determined Contribution	\$ 2,502,933	\$ 20,185	\$ 2,523,118	\$ 2,486,005	\$ 25,872	\$ 2,511,877	\$ 2,433,396	\$ 25,325	\$ 2,458,721
Contribution in relation to the Actuarially Determined Contribution	(2,514,890)	(20,281)	(2,535,171)	(2,571,016)	(26,757)	(2,597,773)	(2,428,480)	(25,274)	(2,453,754)
Contribution deficiency/(excess)	\$ (11,957)	\$ (96)	\$ (12,053)	\$ (85,011)	\$ (885)	\$ (85,896)	\$ 4,916	\$ 51	\$ 4,967
Covered Valuation Payroll	\$ 27,903,376	\$ 225,027	\$ 28,128,403	\$ 28,839,967	\$ 300,143	\$ 29,140,110	\$ 28,797,619	\$ 299,675	\$ 29,097,294
Contributions as a percentage of covered valuation payroll	9.01%	9.01%	9.01%	8.91%	8.91%	8.91%	8.43%	8.43%	8.43%

See Independent Auditors' Report

**COUNTY OF CHAMPAIGN, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION
IIIINOIS MUNICIPAL RETIREMENT FUND-REGULAR PLAN**

Notes to Schedule:

Summary of Actuarial Methods and Assumptions used in the calculation of the 2017 Contribution Rate*

Valuation Date:

Actuarially determined contribution rates are calculated as of December 31 each year which are 12 months prior to the beginning of the fiscal year in which the contributions are made

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method:	Aggregate Entry Age Normal
Amortization Method:	Level percentage of payroll, Closed
Remaining Amortization Period:	26-year closed period
Asset Valauation Method:	5-year smoothed market; 20% corridor
Wage Growth Rate:	3.50%
Price Inflation Rate:	2.75%. No explicit price inflation assumption is used in this valuation
Salary Increases:	3.75% to 14.50%; including inflation
Investment Rate of Return:	7.50%
Retirement Age:	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2014 valuation pursuant to an experience study of the period 2011-2013
Mortality:	For non-disabled retirees, disabled retirees, and active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The non-disabled rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table. The disabled rates were developed from the RP-2014 Disabled Retirees Mortality Table and the rates for active members were developed from the RP-2014 Employee Mortatlity Table. All rates were adjusted to match current IMRF experience.

Other Information:

There were no benefit changes during the year

COUNTY OF CHAMPAIGN, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION

Exhibit XI

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

Calendar Year Ended December 31,	2015	2016	2017
Total Pension Liability			
Service Cost	\$ 1,348,160	\$ 1,333,114	\$ 1,263,203
Interest on the Total Pension Liability	4,834,322	5,071,574	5,348,262
Changes of Benefit Terms		-	-
Differences Between Expected and Actual Experience of the Total Pension Liability	25,656	601,651	308,567
Changes of Assumptions	90,026	(185,333)	(659,768)
Benefit Payments, including Refunds of Employee Contributions	(2,914,756)	(3,150,324)	(3,382,040)
Net Change in Total Pension Liability	\$ 3,383,408	\$ 3,670,682	\$ 2,878,224
Total Pension Liability - Beginning	65,315,485	68,698,893	72,369,575
Total Pension Liability - Ending (A)	\$ 68,698,893	\$ 72,369,575	\$ 75,247,799
Plan Fiduciary Net Position			
Contributions - Employer	\$ 1,414,279	\$ 1,549,762	\$ 1,419,159
Contributions - Employees	568,728	518,028	548,357
Net Investment Income	168,895	6,558,565	11,542,465
Benefit Payments, including Refunds of Employee Contributions	(2,914,756)	(3,150,324)	(3,382,040)
Other (Net Transfer)	1,445,429	1,807,831	(1,144,154)
Net Change in Plan Fiduciary Net Position	\$ 682,575	\$ 7,283,862	\$ 8,983,787
Plan Fiduciary Net Position - Beginning	54,752,664	55,435,239	62,719,101
Plan Fiduciary Net Position - Ending (B)	\$ 55,435,239	\$ 62,719,101	\$ 71,702,888
Net Pension Liability - Ending (A) - (B)	\$ 13,263,654	\$ 9,650,474	\$ 3,544,911
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	80.69%	86.67%	95.29%
Covered Valuation Payroll	\$ 6,821,581	\$ 6,708,478	\$ 6,587,969
Net Pension Liability as a Percentage of Covered Valuation Payroll	194.44%	143.85%	53.81%

Notes to Schedule:

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

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

Exhibit XI

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

SCHEDULE OF EMPLOYER CONTRIBUTIONS

	<u>2015</u>	<u>2016</u>	<u>2017</u>
Actuarially Determined Contribution	\$ 1,413,432	\$ 1,516,787	\$ 1,405,214
Contribution in relation to the Actuarially Determined Contribution	<u>(1,414,279)</u>	<u>(1,549,762)</u>	<u>(1,419,159)</u>
Contribution deficiency/(excess)	<u>\$ (847)</u>	<u>\$ (32,975)</u>	<u>\$ (13,945)</u>
Covered Valuation Payroll	\$ 6,821,581	\$ 6,708,478	\$ 6,587,969
Contributions as a percentage of covered valuation payroll	20.73%	23.10%	21.54%

Notes to Schedule:

Summary of Actuarial Methods and Assumptions used in the calculation of the 2017 Contribution Rate*

Valuation Date:

Actuarially determined contribution rates are calculated as of December 31 each year which are 12 months prior to the beginning of the fiscal year in which the contributions are made

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method: Aggregate Entry Age Normal
 Amortization Method: Level percentage of payroll, Closed
 Remaining Amortization Period: 26-year closed period
 Asset Valuation Method: 5-year smoothed market; 20% corridor
 Wage Growth Rate: 3.50%
 Price Inflation Rate: 2.75%. No explicit price inflation assumption is used in this valuation
 Salary Increases: 3.75% to 14.50%; including inflation
 Investment Rate of Return: 7.50%
 Retirement Age: Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2014 valuation pursuant to an experience study for the period 2011-2013
 Mortality: For non-disabled retirees, disabled retirees, and active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The non-disabled rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table. The disabled rates were developed from the RP-2014 Disabled Retirees Mortality Table and the rates for active members were developed from the RP-2014 Employee Mortality Table. All rates were adjusted to match current IMRF experience.

Other Information:

There were no benefit changes during the year

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

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

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

Calendar Year Ended December 31,	2015	2016	2017
Total Pension Liability			
Service Cost	\$ 62,142	\$ 58,235	\$ 28,928
Interest on the Total Pension Liability	301,212	301,682	332,393
Changes of Benefit Terms		-	-
Differences Between Expected and Actual Experience of the Total Pension Liability	(48,193)	362,176	21,049
Changes of Assumptions	(7,737)	(147,931)	(138,306)
Benefit Payments, including Refunds of Employee Contributions	(305,993)	(315,463)	(390,215)
Net Change in Total Pension Liability	\$ 1,431	\$ 258,699	\$ (146,151)
Total Pension Liability - Beginning	4,352,426	4,353,857	4,612,556
Total Pension Liability - Ending (A)	\$ 4,353,857	\$ 4,612,556	\$ 4,466,405
Plan Fiduciary Net Position			
Contributions - Employer	\$ 240,837	\$ 268,188	\$ 210,244
Contributions - Employees	13,936	22,407	7,096
Net Investment Income	10,424	151,991	471,375
Benefit Payments, including Refunds of Employee Contributions	(305,993)	(315,463)	(390,215)
Other (Net Transfer)	197,715	93,813	(92,303)
Net Change in Plan Fiduciary Net Position	\$ 156,919	\$ 220,936	\$ 206,197
Plan Fiduciary Net Position - Beginning	2,110,363	2,267,282	2,488,218
Plan Fiduciary Net Position - Ending (B)	\$ 2,267,282	\$ 2,488,218	\$ 2,694,415
Net Pension Liability - Ending (A) - (B)	\$ 2,086,575	\$ 2,124,338	\$ 1,771,990
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	52.08%	53.94%	60.33%
Covered Valuation Payroll	\$ 181,882	\$ 175,291	\$ 94,608
Net Pension Liability as a Percentage of Covered Valuation Payroll	1147.21%	1211.89%	1872.98%

Notes to Schedule:

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

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

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

SCHEDULE OF EMPLOYER CONTRIBUTIONS

	<u>2015</u>	<u>2016</u>	<u>2017</u>
Actuarially Determined Contribution	\$ 283,538	\$ 242,603	\$ 127,352
Contribution in relation to the Actuarially Determined Contribution	<u>(240,837)</u>	<u>(268,188)</u>	<u>(210,244)</u>
Contribution deficiency/(excess)	<u>\$ 42,701</u>	<u>\$ (25,585)</u>	<u>\$ (82,892)</u>
Covered Valuation Payroll	\$ 181,882	\$ 175,291	\$ 94,608
Contributions as a percentage of covered valuation payroll	132.41%	153.00%	222.23%

Notes to Schedule:

Summary of Actuarial Methods and Assumptions used in the calculation of the 2017 Contribution Rate*

Valuation Date:

Actuarially determined contribution rates are calculated as of December 31 each year which are 12 months prior to the beginning of the fiscal year in which the contributions are made

Methods and assumptions used to determine contribution rates for 2017:

Actuarial Cost Method: Aggregate Entry Age Normal
 Amortization Method: Level percentage of payroll, Closed
 Remaining Amortization Period: 26-year closed period
 Asset Valuation Method: 5-year smoothed market; 20% corridor
 Wage Growth Rate: 3.50%
 Price Inflation Rate: 2.75%. No explicit price inflation assumption is used in this valuation
 Salary Increases: 3.75% to 14.50%; including inflation
 Investment Rate of Return: 7.50%
 Retirement Age: Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2014 valuation pursuant to an experience study for the period 2011-2013.
 Mortality: For non-disabled retirees, disabled retirees, and active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The non-disabled rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table. The disabled rates were developed from the RP-2014 Disabled Retirees Mortality Table and the rates for active members were developed from the RP-2014 Employee Mortality Table. All rates were adjusted to match current IMRF experience.

Other Information:

There were no benefit changes during the year

OTHER POST-EMPLOYMENT BENEFITS – RETIREE HEALTH INSURANCE

SCHEDULE OF FUNDING PROGRESS						
Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Unfunded Actuarial Accrued Liability	Funded Ratio	Annual Covered Payroll	Unfunded AAL as % of Covered Payroll
12/31/16	\$0	\$4,364,263	\$4,364,263	0%	N/A	N/A
12/01/13	\$0	\$4,525,617	\$4,525,617	0%	N/A	N/A

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

COUNTY OF CHAMPAIGN, ILLINOIS
GENERAL FUND AND MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES--ACTUAL AND BUDGET
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2017

Exhibit XIII
Page 1 of 1

	----- General Fund -----			----- Regional Planning Commission Fund -----			----- Mental Health Fund -----		
	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
REVENUES:									
Property Taxes	\$ 11,385,142	\$ 11,469,934	\$ 11,981,275	\$ 0	\$ 0	\$ 0	\$ 4,425,348	\$ 4,449,552	\$ 4,598,614
Hotel/Motel & Auto Rental Taxes	52,660	58,000	58,000	0	0	0	0	0	0
Intergovernmental Revenue	16,101,430	15,974,874	15,943,123	8,779,213	11,912,968	11,742,160	287,697	350,653	350,653
Fines & Forfeitures	641,183	934,500	934,500	0	0	0	0	0	0
Licenses & Permits	1,573,676	1,464,610	1,464,610	0	0	0	0	0	0
Charges for Services	3,757,973	4,176,383	4,104,383	979,170	1,418,580	1,418,580	0	0	0
Rents and Royalties	1,008,717	1,090,000	1,090,000	0	0	0	0	0	0
Investment Earnings	45,012	8,950	8,950	6,146	500	500	18,473	500	500
Miscellaneous	177,452	139,117	128,915	93,664	42,500	42,500	122,420	25,000	25,000
Total Revenues	34,743,245	35,316,368	35,713,756	9,858,193	13,374,548	13,203,740	4,853,938	4,825,705	4,974,767
EXPENDITURES:									
Current: General Government	\$ 9,510,188	\$ 10,321,807	\$ 10,258,616	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Justice & Public Safety	23,999,435	24,521,546	24,256,363	0	0	0	0	0	0
Health	0	0	0	0	0	0	4,481,729	4,767,705	4,775,705
Social Services	90,262	109,796	109,796	0	0	0	0	0	0
Development	447,665	462,401	452,801	9,718,833	13,271,440	13,152,337	0	0	0
Debt Service: Principal Retirement	375,000	375,000	375,000	0	0	0	0	0	0
Interest & Fiscal Charges	99,576	102,060	102,060	0	0	0	0	0	0
Total Expenditures	34,522,126	35,892,610	35,554,636	9,718,833	13,271,440	13,152,337	4,481,729	4,767,705	4,775,705
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	221,119	(576,242)	159,120	139,360	103,108	51,403	372,209	58,000	199,062
OTHER FINANCING SOURCES (USES):									
Transfers In	740,471	1,067,651	1,067,651	490,587	486,392	486,392	0	0	0
Transfers Out	(880,614)	(882,855)	(865,430)	(366,085)	(415,597)	(363,892)	(57,288)	(58,000)	(50,000)
Net Other Financing Sources (Uses)	(140,143)	184,796	202,221	124,502	70,795	122,500	(57,288)	(58,000)	(50,000)
NET CHANGE IN FUND BALANCES	80,976	(391,446)	361,341	263,862	173,903	173,903	314,921	0	149,062
FUND BALANCES--Beginning of Year	4,478,007	4,478,007	4,478,007	431,825	431,825	431,825	2,656,306	2,656,306	2,656,306
FUND BALANCES--End of Year	\$ 4,558,983	\$ 4,086,561	\$ 4,839,348	\$ 695,687	\$ 605,728	\$ 605,728	\$ 2,971,227	\$ 2,656,306	\$ 2,805,368

COMBINING STATEMENTS

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2017

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	-----Special Revenue Funds-----						
	Tort Immunity Fund	County Highway Fund	County Bridge Fund	County Motor Fuel Tax Fund	Illinois Municipal Retirement Fund	County Public Health Fund	Animal Control Fund
ASSETS							
Cash	\$ 0	\$ 2,822,431	\$ 2,565,967	\$ 2,983,791	\$ 608,092	\$ 653,234	\$ 171,643
Investments	0	0	0	0	0	0	0
Receivables, Net of Uncollectible:							
Property Taxes	1,660,357	2,551,879	1,280,029	0	2,697,284	1,214,597	0
Intergovernmental	29	21,633	0	190,452	2,187	11,632	108,794
Program Loans--Current Portion	0	0	0	0	0	0	0
Accrued Interest	0	0	0	0	0	0	0
Other	0	300	0	0	0	800	3,562
Due From Other Funds	47,172	156,696	35,019	0	663,669	33,165	0
Prepaid Items	0	0	0	0	0	0	0
Program Loans Receivable--Long Term	0	0	0	0	0	0	0
Total Assets	\$ 1,707,558	\$ 5,552,939	\$ 3,881,015	\$ 3,174,243	\$ 3,971,232	\$ 1,913,428	\$ 283,999
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES							
LIABILITIES:							
Accrued Salaries Payable	\$ 0	\$ 53,712	\$ 0	\$ 5,552	\$ 0	\$ 0	\$ 12,673
Accounts Payable	0	33,412	18,842	149,937	158,816	126,609	8,787
Due To Other Funds	1,441,058	139,961	0	0	0	0	16,936
Funds Held For Others	0	0	0	0	0	0	0
Unearned Revenue	0	0	0	0	0	81,175	0
Total Liabilities	1,441,058	227,085	18,842	155,489	158,816	207,784	38,396
DEFERRED INFLOW OF RESOURCES:							
Unavailable Revenue	0	0	0	0	0	0	0
Subsequent Years Property Taxes	1,660,357	2,551,879	1,280,029	0	2,697,284	1,214,597	0
Total Deferred Inflow of Resources	1,660,357	2,551,879	1,280,029	0	2,697,284	1,214,597	0
FUND BALANCES (DEFICITS):							
Restricted	0	2,773,975	2,582,144	3,018,754	1,115,132	491,047	245,603
Committed	0	0	0	0	0	0	0
Assigned	0	0	0	0	0	0	0
Unassigned	(1,393,857)	0	0	0	0	0	0
Total Fund Balances (Deficits)	(1,393,857)	2,773,975	2,582,144	3,018,754	1,115,132	491,047	245,603
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	\$ 1,707,558	\$ 5,552,939	\$ 3,881,015	\$ 3,174,243	\$ 3,971,232	\$ 1,913,428	\$ 283,999

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2017

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-----Special Revenue Funds-----								
	Law Library Fund	Foreclosure Mediation Fund	MHB/DDB CILA Facilities Fund	Highway Federal Aid Matching Fund	Early Childhood Fund	Public Safety Sales Tax Fund	Geographic Information System Fund	
ASSETS								
Cash	\$ 103,597	\$ 46,096	\$ 182,073	\$ 338,757	\$ 1,402,043	\$ 1,782,454	\$ 331,713	
Investments	0	0	0	0	0	0	0	
Receivables, Net of Uncollectible:								
Property Taxes	0	0	0	102,239	0	0	0	
Intergovernmental	0	0	0	0	1,075,756	0	0	
Program Loans--Current Portion	0	0	0	0	0	0	0	
Accrued Interest	0	0	0	0	0	0	0	
Other	0	0	0	0	4,640	1,290,091	0	
Due From Other Funds	0	0	0	2,836	45,602	0	34,644	
Prepaid Items	0	0	0	0	8,534	0	0	
Program Loans Receivable--Long Term	0	0	0	0	0	0	0	
Total Assets	\$ 103,597	\$ 46,096	\$ 182,073	\$ 443,832	\$ 2,536,575	\$ 3,072,545	\$ 366,357	
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES								
LIABILITIES:								
Accrued Salaries Payable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 162,339	\$ 0	\$ 0	
Accounts Payable	5,953	0	0	0	102,621	6,021	0	
Due To Other Funds	0	0	0	0	216,389	313,807	0	
Funds Held For Others	0	0	0	0	0	0	68,194	
Unearned Revenue	0	0	0	0	0	0	0	
Total Liabilities	5,953	0	0	0	481,349	319,828	68,194	
DEFERRED INFLOW OF RESOURCES:								
Unavailable Revenue	0	0	0	0	83,861	477,281	0	
Subsequent Years Property Taxes	0	0	0	102,239	0	0	0	
Total Deferred Inflow of Resources	0	0	0	102,239	83,861	477,281	0	
FUND BALANCES (DEFICITS):								
Restricted	97,644	46,096	182,073	341,593	1,971,365	2,275,436	298,163	
Committed	0	0	0	0	0	0	0	
Assigned	0	0	0	0	0	0	0	
Unassigned	0	0	0	0	0	0	0	
Total Fund Balances (Deficits)	97,644	46,096	182,073	341,593	1,971,365	2,275,436	298,163	
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	\$ 103,597	\$ 46,096	\$ 182,073	\$ 443,832	\$ 2,536,575	\$ 3,072,545	\$ 366,357	

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
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	-----Special Revenue Funds-----						
	Development Disability Fund	Workforce Development Fund	Social Security Fund	Regional Plan Comm USDA Revolv Loan Fund	Regional Plan Comm Econ Dev Loan Fund	Working Cash Fund	County Clerk Surcharge Fund
ASSETS							
Cash	\$ 1,730,331	\$ 0	\$ 227,830	\$ 74,376	\$ 3,535,160	\$ 382,623	\$ 691
Investments	0	0	0	0	0	0	0
Receivables, Net of Uncollectible:							
Property Taxes	3,974,909	0	1,653,682	0	0	0	0
Intergovernmental	0	139,428	2,003	0	0	0	0
Program Loans--Current Portion	0	0	0	82,095	207,348	0	0
Accrued Interest	0	0	0	1,548	12,799	0	0
Other	24,973	6,941	48	0	0	0	0
Due From Other Funds	145,694	268	602,919	0	0	0	0
Prepaid Items	0	3,406	0	0	0	0	0
Program Loans Receivable--Long Term	0	0	0	778,500	3,652,193	0	0
Total Assets	\$ 5,875,907	\$ 150,043	\$ 2,486,482	\$ 936,519	\$ 7,407,500	\$ 382,623	\$ 691
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES							
LIABILITIES:							
Accrued Salaries Payable	\$ 0	\$ 16,184	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Accounts Payable	0	83,470	116,729	0	0	0	691
Due To Other Funds	0	221,917	0	775	19,296	4,909	0
Funds Held For Others	0	0	0	0	0	0	0
Unearned Revenue	0	0	0	0	0	0	0
Total Liabilities	0	321,571	116,729	775	19,296	4,909	691
DEFERRED INFLOW OF RESOURCES:							
Unavailable Revenue	0	0	0	0	0	0	0
Subsequent Years Property Taxes	3,974,909	0	1,653,682	0	0	0	0
Total Deferred Inflow of Resources	3,974,909	0	1,653,682	0	0	0	0
FUND BALANCES (DEFICITS):							
Restricted	1,900,998	0	716,071	935,744	7,388,204	377,714	0
Committed	0	0	0	0	0	0	0
Assigned	0	0	0	0	0	0	0
Unassigned	0	(171,528)	0	0	0	0	0
Total Fund Balances (Deficits)	1,900,998	(171,528)	716,071	935,744	7,388,204	377,714	0
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	\$ 5,875,907	\$ 150,043	\$ 2,486,482	\$ 936,519	\$ 7,407,500	\$ 382,623	\$ 691

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
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	-----Special Revenue Funds-----						
	Sheriff Drug Forfeitures Fund	Court's Automation Fund	Recorder's Automation Fund	Child Support Services Fund	Probation Services Fund	Tax Sale Automation Fund	State's Attorney Drug Forfeitures Fund
ASSETS							
Cash	\$ 114,637	\$ 47,694	\$ 548,269	\$ 174,929	\$ 1,459,290	\$ 44,013	\$ 2,480
Investments	0	0	0	0	0	0	0
Receivables, Net of Uncollectible:							
Property Taxes	0	0	0	0	0	0	0
Intergovernmental	0	0	0	0	72,472	0	0
Program Loans--Current Portion	0	0	0	0	0	0	0
Accrued Interest	0	0	0	0	0	0	0
Other	1,287	0	0	0	0	0	0
Due From Other Funds	0	50,324	16,137	0	0	0	40,478
Prepaid Items	0	0	693	0	0	0	0
Program Loans Receivable--Long Term	0	0	0	0	0	0	0
Total Assets	\$ 115,924	\$ 98,018	\$ 565,099	\$ 174,929	\$ 1,531,762	\$ 44,013	\$ 42,958
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES							
LIABILITIES:							
Accrued Salaries Payable	\$ 0	\$ 0	\$ 2,807	\$ 3,109	\$ 0	\$ 0	\$ 0
Accounts Payable	535	247	8,364	0	16,185	3,505	995
Due To Other Funds	0	0	3,491	14,851	15,243	0	9,000
Funds Held For Others	4,720	0	0	0	0	0	0
Unearned Revenue	0	0	0	0	0	0	0
Total Liabilities	5,255	247	14,662	17,960	31,428	3,505	9,995
DEFERRED INFLOW OF RESOURCES:							
Unavailable Revenue	0	0	0	0	0	0	0
Subsequent Years Property Taxes	0	0	0	0	0	0	0
Total Deferred Inflow of Resources	0	0	0	0	0	0	0
FUND BALANCES (DEFICITS):							
Restricted	110,669	97,771	550,437	156,969	1,500,334	40,508	32,963
Committed	0	0	0	0	0	0	0
Assigned	0	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0	0
Total Fund Balances (Deficits)	110,669	97,771	550,437	156,969	1,500,334	40,508	32,963
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	\$ 115,924	\$ 98,018	\$ 565,099	\$ 174,929	\$ 1,531,762	\$ 44,013	\$ 42,958

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2017

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	-----Special Revenue Funds-----							
	Property Tax Interest Fee Fund	Election Assistance/ Accessibility Grant Fund	County Historical Fund	Circuit Clerk Operations & Administration Fund	Circuit Clerk Electronic Citations Fund	State's Atty Records Automation Fund	Jail Commissary Fund	
ASSETS								
Cash	\$ 49,428	\$ 5,241	\$ 8,601	\$ 126,873	\$ 90,212	\$ 12,010	\$ 388,241	
Investments	100,757	0	0	0	0	0	0	
Receivables, Net of Uncollectible:								
Property Taxes	0	0	0	0	0	0	0	
Intergovernmental	0	0	0	0	0	0	0	
Program Loans--Current Portion	0	0	0	0	0	0	0	
Accrued Interest	0	0	0	0	0	0	0	
Other	0	0	0	0	0	0	4,144	
Due From Other Funds	0	0	0	0	0	0	0	
Prepaid Items	0	0	0	0	0	0	0	
Program Loans Receivable--Long Term	0	0	0	0	0	0	0	
Total Assets	\$ 150,185	\$ 5,241	\$ 8,601	\$ 126,873	\$ 90,212	\$ 12,010	\$ 392,385	
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES								
LIABILITIES:								
Accrued Salaries Payable	\$ 0	\$ 0	\$ 0	\$ 7,839	\$ 0	\$ 0	\$ 0	
Accounts Payable	0	0	0	14,032	0	1,120	2,605	
Due To Other Funds	49,384	0	0	5,237	0	0	0	
Funds Held For Others	0	0	0	0	0	0	0	
Unearned Revenue	0	0	0	0	0	0	0	
Total Liabilities	49,384	0	0	27,108	0	1,120	2,605	
DEFERRED INFLOW OF RESOURCES:								
Unavailable Revenue	0	0	0	0	0	0	0	
Subsequent Years Property Taxes	0	0	0	0	0	0	0	
Total Deferred Inflow of Resources	0	0	0	0	0	0	0	
FUND BALANCES (DEFICITS):								
Restricted	100,801	5,241	8,601	99,765	90,212	10,890	389,780	
Committed	0	0	0	0	0	0	0	
Assigned	0	0	0	0	0	0	0	
Unassigned	0	0	0	0	0	0	0	
Total Fund Balances (Deficits)	100,801	5,241	8,601	99,765	90,212	10,890	389,780	
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	\$ 150,185	\$ 5,241	\$ 8,601	\$ 126,873	\$ 90,212	\$ 12,010	\$ 392,385	

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2017

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	-----Special Revenue Funds-----\							
	County Jail Medical Costs Fund	County Clerk's Automation Fund	Court Document Storage Fund	Victim Advocacy Grant Fund	Solid Waste Management Fund	Child Advocacy Center Fund	Specialty Courts Fund	
<u>ASSETS</u>								
Cash	\$ 21,761	\$ 134,532	\$ 182,531	\$ 0	\$ 46,735	\$ 17,117	\$ 74,666	
Investments	0	0	0	0	0	0	0	
Receivables, Net of Uncollectible:								
Property Taxes	0	0	0	0	0	0	0	
Intergovernmental	0	0	0	21,578	773	54,902	0	
Program Loans--Current Portion	0	0	0	0	0	0	0	
Accrued Interest	0	0	0	0	0	0	0	
Other	0	0	0	0	0	0	20	
Due From Other Funds	0	0	0	21,250	0	0	59,034	
Prepaid Items	0	0	0	0	0	0	15	
Program Loans Receivable--Long Term	0	0	0	0	0	0	0	
Total Assets	\$ 21,761	\$ 134,532	\$ 182,531	\$ 42,828	\$ 47,508	\$ 72,019	\$ 133,735	
<u>LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES</u>								
<u>LIABILITIES:</u>								
Accrued Salaries Payable	\$ 0	\$ 0	\$ 3,831	\$ 1,924	\$ 0	\$ 5,873	\$ 1,670	
Accounts Payable	0	199	10,232	0	0	13,799	612	
Due To Other Funds	18,503	0	19,140	40,478	1,799	4,506	545	
Funds Held For Others	0	0	0	0	0	0	0	
Unearned Revenue	0	0	0	0	1,050	0	0	
Total Liabilities	18,503	199	33,203	42,402	2,849	24,178	2,827	
<u>DEFERRED INFLOW OF RESOURCES:</u>								
Unavailable Revenue	0	0	0	0	0	6,808	0	
Subsequent Years Property Taxes	0	0	0	0	0	0	0	
Total Deferred Inflow of Resources	0	0	0	0	0	6,808	0	
<u>FUND BALANCES (DEFICITS):</u>								
Restricted	3,258	134,333	149,328	426	0	41,033	130,908	
Committed	0	0	0	0	44,659	0	0	
Assigned	0	0	0	0	0	0	0	
Unassigned	0	0	0	0	0	0	0	
Total Fund Balances (Deficits)	3,258	134,333	149,328	426	44,659	41,033	130,908	
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	\$ 21,761	\$ 134,532	\$ 182,531	\$ 42,828	\$ 47,508	\$ 72,019	\$ 133,735	

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2017

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	/-----Debt Service Funds-----\ 2003 Nursing Home Debt Service Fund		/-----Capital Projects Funds-----\ 2007 Highway Facility Debt Service Fund		Capital Asset Replacement Fund	Court Complex Construction Fund	Total Non-Major Governmental Funds
ASSETS							
Cash	\$ 393,344	\$ 0	\$ 356,858	\$ 287,866			\$ 24,530,230
Investments	0	0	0	0			100,757
Receivables, Net of Uncollectible:							
Property Taxes	1,431,388	0	0	0			16,566,364
Intergovernmental	0	0	0	0			1,701,639
Program Loans--Current Portion	0	0	0	0			289,443
Accrued Interest	0	0	0	0			14,347
Other	0	0	3,570	0			1,340,376
Due From Other Funds	43,310	0	959,585	0			2,957,802
Prepaid Items	0	0	0	0			12,648
Program Loans Receivable--Long Term	0	0	0	0			4,430,693
	\$ 1,868,042	\$ 0	\$ 1,320,013	\$ 287,866			\$ 51,944,299
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES							
LIABILITIES:							
Accrued Salaries Payable	\$ 0	\$ 0	\$ 0	\$ 0			\$ 277,513
Accounts Payable	0	0	25,264	0			909,582
Due To Other Funds	0	0	0	0			2,557,225
Funds Held For Others	0	0	0	0			72,914
Unearned Revenue	0	0	0	0			82,225
	0	0	25,264	0			3,899,459
DEFERRED INFLOW OF RESOURCES:							
Unavailable Revenue	0	0	0	0			567,950
Subsequent Years Property Taxes	1,431,388	0	0	0			16,566,364
	1,431,388	0	0	0			17,134,314
FUND BALANCES (DEFICITS):							
Restricted	436,654	0	0	0			30,848,637
Committed	0	0	0	0			44,659
Assigned	0	0	1,294,749	287,866			1,582,615
Unassigned	0	0	0	0			(1,565,385)
	436,654	0	1,294,749	287,866			30,910,526
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	\$ 1,868,042	\$ 0	\$ 1,320,013	\$ 287,866			\$ 51,944,299

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2017

	----- Special Revenue Funds -----						
	Tort Immunity Fund	County Highway Fund	County Bridge Fund	County Motor Fuel Tax Fund	Illinois Municipal Retirement Fund	County Public Health Fund	Animal Control Fund
REVENUES:							
Property Tax	\$ 1,542,755	\$ 2,371,976	\$ 1,189,209	\$ 0	\$ 2,674,120	\$ 1,128,144	\$ 0
Public Safety Sales Tax	0	0	0	0	0	0	0
Intergovernmental Revenue	0	103,094	156	3,006,242	124,000	342,457	268,017
Fines & Forfeitures	0	0	0	0	0	875	10,239
Licenses & Permits	0	0	0	0	0	135,885	272,015
Charges for Services	0	425,901	0	0	0	0	37,030
Rents & Royalties	0	0	0	0	0	0	0
Interest on Program Loans	0	0	0	0	0	0	0
Investment Earnings	0	15,324	25,585	38,798	7,198	4,292	1,445
Miscellaneous	0	1,152,794	3,295	210	0	2,360	10
Total Revenues	1,542,755	4,069,089	1,218,245	3,045,250	2,805,318	1,614,013	588,756
EXPENDITURES:							
Current: General Government	172,584	0	0	0	490,347	0	0
Justice & Public Safety	1,274,298	0	0	0	2,266,773	0	518,442
Health	0	0	0	0	0	1,541,587	0
Education	0	0	0	0	0	0	0
Development	3,284	0	0	0	41,707	0	0
Highways & Bridges	30	2,368,896	1,765,742	5,410,999	19,828	0	0
Debt Service: Principal Retirement	0	0	0	0	0	0	0
Interest & Fiscal Charges	0	0	0	0	0	0	0
Mortgage Principal	0	0	0	0	0	0	0
Mortgage Interest	0	0	0	0	0	0	0
Total Expenditures	1,450,196	2,368,896	1,765,742	5,410,999	2,818,655	1,541,587	518,442
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	92,559	1,700,193	(547,497)	(2,365,749)	(13,337)	72,426	70,314
OTHER FINANCING SOURCES (USES):							
Transfers In	0	82,000	0	0	0	0	0
Transfers Out	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	0	82,000	0	0	0	0	0
CHANGES IN FUND BALANCE	92,559	1,782,193	(547,497)	(2,365,749)	(13,337)	72,426	70,314
FUND BALANCE--Beginning of Year	(1,486,416)	991,782	3,129,641	5,384,503	1,128,469	418,621	175,289
FUND BALANCE--End of Year	\$ (1,393,857)	\$ 2,773,975	\$ 2,582,144	\$ 3,018,754	\$ 1,115,132	\$ 491,047	\$ 245,603

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2017

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----- Special Revenue Funds -----							
	Law Library Fund	Foreclosure Mediation Fund	MHB/DDB CILA Facilities Fund	Highway Federal Aid Matching Fund	Early Childhood Fund	Public Safety Sales Tax Fund	Geographic Information System Fund
REVENUES:							
Property Tax	\$ 0	\$ 0	\$ 0	\$ 96,406	\$ 0	\$ 0	\$ 0
Public Safety Sales Tax	0	0	0	0	0	4,733,219	0
Intergovernmental Revenue	0	0	0	0	8,037,502	0	0
Fines & Forfeitures	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0
Charges for Services	93,875	13,875	0	0	95,818	0	330,920
Rents & Royalties	0	0	21,600	0	0	0	0
Interest on Program Loans	0	0	0	0	0	0	0
Investment Earnings	648	199	1,182	2,491	8,699	22,488	2,082
Miscellaneous	0	0	452	0	39,975	3,565	0
Total Revenues	94,523	14,074	23,234	98,897	8,181,994	4,759,272	333,002
EXPENDITURES:							
Current: General Government	0	0	0	0	0	0	289,808
Justice & Public Safety	72,881	2,388	0	0	0	431,008	0
Health	0	0	14,649	0	0	0	0
Education	0	0	0	0	7,745,581	0	0
Development	0	0	0	0	0	0	0
Highways & Bridges	0	0	0	0	0	0	0
Debt Service: Principal Retirement	0	0	0	0	0	1,631,707	0
Interest & Fiscal Charges	0	0	0	0	0	1,898,307	0
Mortgage Principal	0	0	49,750	0	0	0	0
Mortgage Interest	0	0	19,199	0	0	0	0
Total Expenditures	72,881	2,388	83,598	0	7,745,581	3,961,022	289,808
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	21,642	11,686	(60,364)	98,897	436,413	798,250	43,194
OTHER FINANCING SOURCES (USES):							
Transfers In	0	34,410	100,000	0	0	0	0
Transfers Out	0	0	0	0	(1,400,000)	(702,163)	0
Net Other Financing Sources (Uses)	0	34,410	100,000	0	(1,400,000)	(702,163)	0
CHANGES IN FUND BALANCE	21,642	46,096	39,636	98,897	(963,587)	96,087	43,194
FUND BALANCE--Beginning of Year	76,002	0	142,437	242,696	2,934,952	2,179,349	254,969
FUND BALANCE--End of Year	<u>\$ 97,644</u>	<u>\$ 46,096</u>	<u>\$ 182,073</u>	<u>\$ 341,593</u>	<u>\$ 1,971,365</u>	<u>\$ 2,275,436</u>	<u>\$ 298,163</u>

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2017

Exhibit A-2
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----- Special Revenue Funds -----							
	Development Disability Fund	Workforce Development Fund	Social Security Fund	Regional Plan Comm USDA Revolv Loan Fund	Regional Plan Comm Econ Dev Loan Fund	Working Cash Fund	County Clerk Surcharge Fund
REVENUES:							
Property Tax	\$ 3,692,100	\$ 0	\$ 1,645,602	\$ 0	\$ 0	\$ 0	\$ 0
Public Safety Sales Tax	0	0	0	0	0	0	0
Intergovernmental Revenue	0	2,135,163	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0
Charges for Services	0	4,983	0	0	0	0	11,019
Rents & Royalties	0	0	0	0	0	0	0
Interest on Program Loans	0	0	0	22,544	101,872	0	0
Investment Earnings	10,883	0	3,340	0	28,100	3,067	0
Miscellaneous	14,432	20	402	0	0	0	0
Total Revenues	3,717,415	2,140,166	1,649,344	22,544	129,972	3,067	11,019
EXPENDITURES:							
Current: General Government	0	0	279,615	0	0	0	11,019
Justice & Public Safety	0	0	1,305,089	0	0	0	0
Health	3,550,635	0	0	0	0	0	0
Education	0	0	0	0	0	0	0
Development	0	2,120,815	24,013	43,088	55,675	0	0
Highways & Bridges	0	0	11,416	0	0	0	0
Debt Service: Principal Retirement	0	0	0	0	0	0	0
Interest & Fiscal Charges	0	0	0	0	0	0	0
Mortgage Principal	0	0	0	0	0	0	0
Mortgage Interest	0	0	0	0	0	0	0
Total Expenditures	3,550,635	2,120,815	1,620,133	43,088	55,675	0	11,019
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	166,780	19,351	29,211	(20,544)	74,297	3,067	0
OTHER FINANCING SOURCES (USES):							
Transfers In	7,288	11,518	0	0	1,400,000	0	0
Transfers Out	(50,000)	(11,518)	0	(3,326)	(103,609)	(4,909)	0
Net Other Financing Sources (Uses)	(42,712)	0	0	(3,326)	1,296,391	(4,909)	0
CHANGES IN FUND BALANCE	124,068	19,351	29,211	(23,870)	1,370,688	(1,842)	0
FUND BALANCE--Beginning of Year	1,776,930	(190,879)	686,860	959,614	6,017,516	379,556	0
FUND BALANCE--End of Year	\$ 1,900,998	\$ (171,528)	\$ 716,071	\$ 935,744	\$ 7,388,204	\$ 377,714	\$ 0

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2017

Exhibit A-2
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----- Special Revenue Funds -----							
	Sheriff Drug Forfeitures Fund	Court's Automation Fund	Recorder's Automation Fund	Child Support Services Fund	Probation Services Fund	Tax Sale Automation Fund	State's Attorney Drug Forfeitures Fund
REVENUES:							
Property Tax	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Public Safety Sales Tax	0	0	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	72,472	0	0
Fines & Forfeitures	23,779	0	0	0	0	0	38,991
Licenses & Permits	0	0	0	0	0	0	0
Charges for Services	0	220,931	179,548	1,332	413,050	24,146	0
Rents & Royalties	0	0	0	0	0	0	0
Interest on Program Loans	0	0	0	0	0	0	0
Investment Earnings	724	135	3,730	1,512	10,138	299	271
Miscellaneous	0	0	20	0	2,300	0	0
Total Revenues	24,503	221,066	183,298	2,844	497,960	24,445	39,262
EXPENDITURES:							
Current: General Government	0	0	216,225	0	0	27,195	0
Justice & Public Safety	8,660	268,439	0	96,807	222,827	0	26,362
Health	0	0	0	0	0	0	0
Education	0	0	0	0	0	0	0
Development	0	0	0	0	0	0	0
Highways & Bridges	0	0	0	0	0	0	0
Debt Service: Principal Retirement	0	0	0	0	0	0	0
Interest & Fiscal Charges	0	0	0	0	0	0	0
Mortgage Principal	0	0	0	0	0	0	0
Mortgage Interest	0	0	0	0	0	0	0
Total Expenditures	8,660	268,439	216,225	96,807	222,827	27,195	26,362
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	15,843	(47,373)	(32,927)	(93,963)	275,133	(2,750)	12,900
OTHER FINANCING SOURCES (USES):							
Transfers In	0	50,324	0	0	0	0	0
Transfers Out	0	0	0	(14,462)	(142,106)	0	(9,000)
Net Other Financing Sources (Uses)	0	50,324	0	(14,462)	(142,106)	0	(9,000)
CHANGES IN FUND BALANCE	15,843	2,951	(32,927)	(108,425)	133,027	(2,750)	3,900
FUND BALANCE--Beginning of Year	94,826	94,820	583,364	265,394	1,367,307	43,258	29,063
FUND BALANCE--End of Year	<u>\$ 110,669</u>	<u>\$ 97,771</u>	<u>\$ 550,437</u>	<u>\$ 156,969</u>	<u>\$ 1,500,334</u>	<u>\$ 40,508</u>	<u>\$ 32,963</u>

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2017

----- Special Revenue Funds -----								
	Property Tax Interest Fee Fund	Election Assistance/ Accessibility Grant Fund	County Historical Fund	Circuit Clerk Operations & Administration Fund	Circuit Clerk Electronic Citations Fund	State's Atty Records Automation Fund	Jail Commissary Fund	
REVENUES:								
Property Tax	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Public Safety Sales Tax	0	0	0	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0	0
Charges for Services	48,660	0	0	177,389	15,125	5,813	0	0
Rents & Royalties	0	0	0	0	0	0	0	0
Interest on Program Loans	0	0	0	0	0	0	0	0
Investment Earnings	1,036	37	60	977	582	86	2,463	0
Miscellaneous	0	0	0	1,715	0	0	55,601	0
Total Revenues	49,696	37	60	180,081	15,707	5,899	58,064	
EXPENDITURES:								
Current: General Government	0	0	0	0	0	0	0	0
Justice & Public Safety	0	0	0	216,789	0	5,160	53,550	0
Health	0	0	0	0	0	0	0	0
Education	0	0	0	0	0	0	0	0
Development	0	0	0	0	0	0	0	0
Highways & Bridges	0	0	0	0	0	0	0	0
Debt Service: Principal Retirement	0	0	0	0	0	0	0	0
Interest & Fiscal Charges	0	0	0	0	0	0	0	0
Mortgage Principal	0	0	0	0	0	0	0	0
Mortgage Interest	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	216,789	0	5,160	53,550	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	49,696	37	60	(36,708)	15,707	739	4,514	
OTHER FINANCING SOURCES (USES):								
Transfers In	0	0	0	0	0	0	0	0
Transfers Out	(49,384)	0	0	(2,985)	0	0	0	0
Net Other Financing Sources (Uses)	(49,384)	0	0	(2,985)	0	0	0	
CHANGES IN FUND BALANCE	312	37	60	(39,693)	15,707	739	4,514	
FUND BALANCE--Beginning of Year	100,489	5,204	8,541	139,458	74,505	10,151	385,266	
FUND BALANCE--End of Year	\$ 100,801	\$ 5,241	\$ 8,601	\$ 99,765	\$ 90,212	\$ 10,890	\$ 389,780	

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2017

----- Special Revenue Funds -----							
	County Jail Medical Costs Fund	County Clerk's Automation Fund	Court Document Storage Fund	Victim Advocacy Grant Fund	Solid Waste Management Fund	Child Advocacy Center Fund	Specialty Courts Fund
REVENUES:							
Property Tax	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Public Safety Sales Tax	0	0	0	0	0	0	0
Intergovernmental Revenue	0	0	0	43,156	25,789	269,233	0
Fines & Forfeitures	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	1,750	0	0
Charges for Services	18,407	16,620	219,231	0	0	0	15,987
Rents & Royalties	0	0	0	0	0	0	0
Interest on Program Loans	0	0	0	0	0	0	0
Investment Earnings	96	889	1,228	0	301	184	708
Miscellaneous	0	8,311	0	0	7,287	13,202	1,216
Total Revenues	18,503	25,820	220,459	43,156	35,127	282,619	17,911
EXPENDITURES:							
Current: General Government	0	19,662	0	0	38,422	0	0
Justice & Public Safety	0	0	250,352	59,637	0	280,673	75,301
Health	0	0	0	0	0	0	0
Education	0	0	0	0	0	0	0
Development	0	0	0	0	0	0	0
Highways & Bridges	0	0	0	0	0	0	0
Debt Service: Principal Retirement	0	0	0	0	0	0	0
Interest & Fiscal Charges	0	0	0	0	0	0	0
Mortgage Principal	0	0	0	0	0	0	0
Mortgage Interest	0	0	0	0	0	0	0
Total Expenditures	0	19,662	250,352	59,637	38,422	280,673	75,301
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	18,503	6,158	(29,893)	(16,481)	(3,295)	1,946	(57,390)
OTHER FINANCING SOURCES (USES):							
Transfers In	0	0	0	21,250	0	0	59,034
Transfers Out	(18,503)	0	(17,877)	0	0	0	0
Net Other Financing Sources (Uses)	(18,503)	0	(17,877)	21,250	0	0	59,034
CHANGES IN FUND BALANCE	0	6,158	(47,770)	4,769	(3,295)	1,946	1,644
FUND BALANCE--Beginning of Year	3,258	128,175	197,098	(4,343)	47,954	39,087	129,264
FUND BALANCE--End of Year	\$ 3,258	\$ 134,333	\$ 149,328	\$ 426	\$ 44,659	\$ 41,033	\$ 130,908

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2017

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	/----- Debt Service Funds -----\ 2003 Nursing Home Bond Debt Service Fund		/-----Capital Projects Funds -----\ 2007 Highway Facility Bond Debt Service Fund		Capital Asset Replacement Fund	Court Complex Construction Fund	Total Non-Major Governmental Funds
REVENUES:							
Property Tax	\$ 1,440,641	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 15,780,953
Public Safety Sales Tax	0	0	0	0	0	0	4,733,219
Intergovernmental Revenue	0	0	0	18,550	0	0	14,445,831
Fines & Forfeitures	0	0	0	0	0	0	73,884
Licenses & Permits	0	0	0	0	0	0	409,650
Charges for Services	0	0	0	0	0	0	2,369,660
Rents & Royalties	0	0	0	0	0	0	21,600
Interest on Program Loans	0	0	0	0	0	0	124,416
Investment Earnings	7,347	2	4,744	0	1,823	0	215,193
Miscellaneous	0	0	0	5,017	0	0	1,312,184
Total Revenues	1,447,988	2	28,311	1,823	39,486,590	39,486,590	39,486,590
EXPENDITURES:							
Current: General Government	0	0	598,540	0	0	0	2,143,417
Justice & Public Safety	0	0	200,308	24,579	0	0	7,660,323
Health	0	0	0	0	0	0	5,106,871
Education	0	0	0	0	0	0	7,745,581
Development	0	0	4,458	0	0	0	2,293,040
Highways & Bridges	0	0	0	0	0	0	9,576,911
Debt Service: Principal Retirement	1,145,000	0	34,475	0	0	0	2,811,182
Interest & Fiscal Charges	294,525	0	2,307	0	0	0	2,195,139
Mortgage Principal	0	0	0	0	0	0	49,750
Mortgage Interest	0	0	0	0	0	0	19,199
Total Expenditures	1,439,525	0	840,088	24,579	39,601,413	39,601,413	39,601,413
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	8,463	2	(811,777)	(22,756)	(114,823)	(114,823)	(114,823)
OTHER FINANCING SOURCES (USES):							
Transfers In	0	0	945,396	0	0	0	2,711,220
Transfers Out	0	(869)	0	0	0	0	(2,530,711)
Net Other Financing Sources (Uses)	0	(869)	945,396	0	180,509	180,509	180,509
CHANGES IN FUND BALANCE	8,463	(867)	133,619	(22,756)	65,686	65,686	65,686
FUND BALANCE--Beginning of Year	428,191	867	1,161,130	310,622	30,844,840	30,844,840	30,844,840
FUND BALANCE--End of Year	\$ 436,654	\$ 0	\$ 1,294,749	\$ 287,866	\$ 30,910,526	\$ 30,910,526	\$ 30,910,526

COUNTY OF CHAMPAIGN, ILLINOIS
ALL INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
DECEMBER 31, 2017

	Self-Funded Insurance Fund	Employee Health Insurance Fund	Total Internal Service Funds
<u>ASSETS</u>			
CURRENT ASSETS:			
Cash	\$ 3,201,370	\$ 480,806	\$ 3,682,176
Receivables, Net of Uncollectible Amounts:			
Intergovernmental	204	0	204
Other	20,602	371	20,973
Due From Other Funds	2,223,657	0	2,223,657
Prepaid Items	0	50,000	50,000
	5,445,833	531,177	5,977,010
Total Assets			
<u>LIABILITIES</u>			
CURRENT LIABILITIES:			
Accounts Payable	\$ 149,081	\$ 1,993	\$ 151,074
Due to Other Funds	34,466	30,126	64,592
Unearned Revenue	0	71,209	71,209
Estimated Claims Payable	1,303,311	0	1,303,311
NONCURRENT LIABILITIES:			
Estimated Claims Payable	2,751,570	0	2,751,570
	4,238,428	103,328	4,341,756
Total Liabilities			
<u>NET POSITION</u>			
Unrestricted	1,207,405	427,849	1,635,254
Total Net Position	\$ 1,207,405	\$ 427,849	\$ 1,635,254

COUNTY OF CHAMPAIGN, ILLINOIS
 ALL INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2017

	Self-Funded Insurance Fund	Employee Health Insurance Fund	Total Internal Service Funds
OPERATING REVENUES:			
Charges for Services	\$ 2,092,421	\$ 6,588,183	\$ 8,680,604
Miscellaneous	30,354	403	30,757
Total Operating Revenues	<u>2,122,775</u>	<u>6,588,586</u>	<u>8,711,361</u>
OPERATING EXPENSES:			
Salaries	19,246	30,114	49,360
Fringe Benefits	911,547	6,648,721	7,560,268
Commodities	31	0	31
Services	1,042,039	1,331	1,043,370
Total Operating Expenses	<u>1,972,863</u>	<u>6,680,166</u>	<u>8,653,029</u>
OPERATING INCOME (LOSS)	<u>149,912</u>	<u>(91,580)</u>	<u>58,332</u>
NON-OPERATING REVENUES (EXPENSES):			
Investment Earnings	<u>25,315</u>	<u>4,473</u>	<u>29,788</u>
Net Non-Operating Revenues (Expenses)	<u>25,315</u>	<u>4,473</u>	<u>29,788</u>
INCOME (LOSS) BEFORE TRANSFERS	175,227	(87,107)	88,120
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>
CHANGE IN NET POSITION	175,227	(87,107)	88,120
NET POSITION--Beginning of Year	<u>1,032,178</u>	<u>514,956</u>	<u>1,547,134</u>
NET POSITION--End of Year	<u>\$ 1,207,405</u>	<u>\$ 427,849</u>	<u>\$ 1,635,254</u>

COUNTY OF CHAMPAIGN, ILLINOIS
ALL INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2017

	Self-Funded Insurance Fund	Employee Health Insurance Fund	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash Receipts from Other Funds and Employees for Services	\$ 1,798,724	\$ 6,595,447	\$ 8,394,171
Cash Receipts for Claims Reimbursements	9,752	0	9,752
Cash Payments to Employees for Services	(19,246)	(30,114)	(49,360)
Cash Payments to Suppliers for Goods and Services	14,687	(6,807,165)	(6,792,478)
Cash Payments for Claims	(684,251)	0	(684,251)
Net Cash Provided (Used) By Operating Activities	<u>1,119,666</u>	<u>(241,832)</u>	<u>877,834</u>
CASH FLOWS FROM INVESTMENT ACTIVITIES:			
Interest Received on Investments and Bank Deposits	<u>25,315</u>	<u>4,473</u>	<u>29,788</u>
Net Cash Provided (Used) By Investment Activities	<u>25,315</u>	<u>4,473</u>	<u>29,788</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	1,144,981	(237,359)	907,622
Cash and Cash Equivalents at Beginning of Year	<u>2,056,389</u>	<u>718,165</u>	<u>2,774,554</u>
Cash and Cash Equivalents at End of Year	<u><u>\$ 3,201,370</u></u>	<u><u>\$ 480,806</u></u>	<u><u>\$ 3,682,176</u></u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:			
Operating Income (Loss)	\$ 149,912	\$ (91,580)	\$ 58,332
Adjust For Non-Cash Revenue/Expense:			
Increase (Decrease) in Estimated Claims Payable	409,528	0	409,528
Adjust For Non-Revenue/Expense Cash Flows:			
Decrease (Increase) in Receivables	(20,608)	814	(19,794)
Decrease (Increase) in Due From Other Funds	(293,691)	6,047	(287,644)
Increase (Decrease) in Prepaid Items	740,876	(50,000)	690,876
Increase (Decrease) in Payables	118,268	(93,710)	24,558
Increase (Decrease) in Due To Other Funds	15,381	472	15,853
Increase (Decrease) in Unearned Revenue	0	0	0
Increase (Decrease) in Unremitted Payroll Withholdings	0	(13,875)	(13,875)
Net Cash Provided (Used) By Operating Activities	<u><u>\$ 1,119,666</u></u>	<u><u>\$ (241,832)</u></u>	<u><u>\$ 877,834</u></u>

Non-cash Investing, Capital and Financing Activities:

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

COUNTY OF CHAMPAIGN, ILLINOIS
 ALL PRIVATE PURPOSE TRUST FUNDS
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 DECEMBER 31, 2017

	Township Motor Fuel Tax Fund	Township Bridge Fund	Total Private Purpose Trust Funds
<u>ASSETS</u>	<u> </u>	<u> </u>	<u> </u>
Cash	\$ 844,117	\$ 181,919	\$ 1,026,036
Receivables:			
Intergovernmental	<u>173,162</u>	<u>0</u>	<u>173,162</u>
Total Assets	<u>1,017,279</u>	<u>181,919</u>	<u>1,199,198</u>
 <u>LIABILITIES</u>			
Accounts Payable	<u>\$ 58,104</u>	<u>\$ 12,182</u>	<u>\$ 70,286</u>
Total Liabilities	<u>58,104</u>	<u>12,182</u>	<u>70,286</u>
 <u>NET POSITION</u>			
Held in Trust for Other Governments	<u>\$ 959,175</u>	<u>\$ 169,737</u>	<u>\$ 1,128,912</u>

COUNTY OF CHAMPAIGN, ILLINOIS
 ALL PRIVATE PURPOSE TRUST FUNDS
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2017

	Township Motor Fuel Tax Fund	Township Bridge Fund	Total Private Purpose Trust Funds
ADDITIONS:			
Intergovernmental Revenue	\$ 2,072,955	\$ 366,227	\$ 2,439,182
Investment Earnings	8,306	1,900	10,206
Total Additions	<u>2,081,261</u>	<u>368,127</u>	<u>2,449,388</u>
DEDUCTIONS:			
Township Road & Bridge Maintenance:			
Services	\$ 2,228,224	\$ 0	\$ 2,228,224
Capital Outlay	0	365,870	365,870
Total Deductions	<u>2,228,224</u>	<u>365,870</u>	<u>2,594,094</u>
CHANGE IN NET POSITION	(146,963)	2,257	(144,706)
NET POSITION--Beginning Of Year	<u>1,106,138</u>	<u>167,480</u>	<u>1,273,618</u>
NET POSITION--End Of Year	<u>\$ 959,175</u>	<u>\$ 169,737</u>	<u>\$ 1,128,912</u>

COUNTY OF CHAMPAIGN, ILLINOIS
 ALL AGENCY FUNDS
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 DECEMBER 31, 2017

	Garnishments Fund	Estate Fund	Property Condemnations Fund	Sheriff Foreclosure Fund	County Collector Fund
<u>ASSETS</u>					
Cash	\$ 233	\$ 39,185	\$ 181,470	\$ 739,874	\$ 10,000,043
Investments	0	0	0	0	0
Receivables:					
Intergovernmental	0	0	0	0	125,184
Total Assets	<u>233</u>	<u>39,185</u>	<u>181,470</u>	<u>739,874</u>	<u>10,125,227</u>
<u>LIABILITIES</u>					
Funds Held For Others	<u>\$ 233</u>	<u>\$ 39,185</u>	<u>\$ 181,470</u>	<u>\$ 739,874</u>	<u>\$ 10,125,227</u>
Total Liabilities	<u>233</u>	<u>39,185</u>	<u>181,470</u>	<u>739,874</u>	<u>10,125,227</u>
<u>NET POSITION</u>					
Held in Trust for Other Governments	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

COUNTY OF CHAMPAIGN, ILLINOIS
ALL AGENCY FUNDS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
DECEMBER 31, 2017

	Circuit Clerk Fund	County Clerk Fund	Court Services Fund	Total Agency Funds
<u>ASSETS</u>				
Cash	\$ 194,840	\$ 659,183	\$ 9,106	\$ 11,823,934
Investments	1,105,436	155,680	0	1,261,116
Receivables:				
Intergovernmental	0	0	0	125,184
Total Assets	<u>1,300,276</u>	<u>814,863</u>	<u>9,106</u>	<u>13,210,234</u>
<u>LIABILITIES</u>				
Funds Held For Others	<u>\$ 1,300,276</u>	<u>\$ 814,863</u>	<u>\$ 9,106</u>	<u>\$ 13,210,234</u>
Total Liabilities	<u>1,300,276</u>	<u>814,863</u>	<u>9,106</u>	<u>13,210,234</u>
<u>NET POSITION</u>				
Held in Trust for Other Governments	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

COUNTY OF CHAMPAIGN, ILLINOIS
ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2017

	<u>Balance</u> <u>12/31/16</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>12/31/17</u>
<u>GARNISHMENTS FUND</u>				
ASSETS:				
Cash	\$ 3,483	\$ 226,131	\$ 229,381	\$ 233
Total Assets	<u>\$ 3,483</u>	<u>\$ 226,131</u>	<u>\$ 229,381</u>	<u>\$ 233</u>
LIABILITIES:				
Funds Held For Others	3,483	226,131	229,381	233
Total Liabilities	<u>\$ 3,483</u>	<u>\$ 226,131</u>	<u>\$ 229,381</u>	<u>\$ 233</u>
<u>ESTATE FUND</u>				
ASSETS:				
Cash	\$ 39,185	\$ 0	\$ 0	\$ 39,185
Total Assets	<u>\$ 39,185</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 39,185</u>
LIABILITIES:				
Funds Held For Others	39,185	0	0	39,185
Total Liabilities	<u>\$ 39,185</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 39,185</u>
<u>PROPERTY CONDEMNATIONS FUND</u>				
ASSETS:				
Cash	\$ 135,875	\$ 245,400	\$ 199,805	\$ 181,470
Total Assets	<u>\$ 135,875</u>	<u>\$ 245,400</u>	<u>\$ 199,805</u>	<u>\$ 181,470</u>
LIABILITIES:				
Funds Held For Others	135,875	245,400	199,805	181,470
Total Liabilities	<u>\$ 135,875</u>	<u>\$ 245,400</u>	<u>\$ 199,805</u>	<u>\$ 181,470</u>

COUNTY OF CHAMPAIGN, ILLINOIS
ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2017

	<u>Balance</u> <u>12/31/16</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>12/31/17</u>
<u>SHERIFF FORECLOSURE FUND</u>				
ASSETS:				
Cash	\$ 344,603	\$ 2,468,348	\$ 2,073,077	\$ 739,874
Total Assets	<u>\$ 344,603</u>	<u>\$ 2,468,348</u>	<u>\$ 2,073,077</u>	<u>\$ 739,874</u>
LIABILITIES:				
Funds Held For Others	344,603	2,468,348	2,073,077	739,874
Total Liabilities	<u>\$ 344,603</u>	<u>\$ 2,468,348</u>	<u>\$ 2,073,077</u>	<u>\$ 739,874</u>
<u>COUNTY COLLECTOR FUND</u>				
ASSETS:				
Cash	\$ 883,010	\$353,859,482	\$ 344,742,449	\$ 10,000,043
Intergovernmental Receivable	75,783	217,726	168,325	125,184
Total Assets	<u>\$ 958,793</u>	<u>\$354,077,208</u>	<u>\$ 344,910,774</u>	<u>\$ 10,125,227</u>
LIABILITIES:				
Funds Held For Others	958,793	350,970,084	341,803,650	10,125,227
Total Liabilities	<u>\$ 958,793</u>	<u>\$350,970,084</u>	<u>\$ 341,803,650</u>	<u>\$ 10,125,227</u>
<u>CIRCUIT CLERK FUND</u>				
ASSETS:				
Cash	\$ 39,032	\$ 155,808	\$ 0	\$ 194,840
Investments	1,002,374	103,062	0	1,105,436
Total Assets	<u>\$ 1,041,406</u>	<u>\$ 258,870</u>	<u>\$ 0</u>	<u>\$ 1,300,276</u>
LIABILITIES:				
Funds Held For Others	1,041,406	258,870	0	1,300,276
Total Liabilities	<u>\$ 1,041,406</u>	<u>\$ 258,870</u>	<u>\$ 0</u>	<u>\$ 1,300,276</u>

COUNTY OF CHAMPAIGN, ILLINOIS
ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2017

	<u>Balance</u> <u>12/31/16</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>12/31/17</u>
<u>COUNTY CLERK FUND</u>				
ASSETS:				
Cash	\$ 448,063	\$ 4,619,194	\$ 4,408,074	\$ 659,183
Investments	255,346	334	100,000	155,680
Total Assets	<u>\$ 703,409</u>	<u>\$ 4,619,528</u>	<u>\$ 4,508,074</u>	<u>\$ 814,863</u>
LIABILITIES:				
Funds Held For Others	703,409	4,105,335	3,993,881	814,863
Total Liabilities	<u>\$ 703,409</u>	<u>\$ 4,105,335</u>	<u>\$ 3,993,881</u>	<u>\$ 814,863</u>
<u>COURT SERVICES FUND</u>				
ASSETS:				
Cash	\$ 6,761	\$ 3,734	\$ 1,389	\$ 9,106
Total Assets	<u>\$ 6,761</u>	<u>\$ 3,734</u>	<u>\$ 1,389</u>	<u>\$ 9,106</u>
LIABILITIES:				
Funds Held For Others	6,761	3,734	1,389	9,106
Total Liabilities	<u>\$ 6,761</u>	<u>\$ 3,734</u>	<u>\$ 1,389</u>	<u>\$ 9,106</u>
<u>TOTAL ALL AGENCY FUNDS</u>				
ASSETS:				
Cash	\$ 1,900,012	\$361,578,097	\$ 351,654,175	\$ 11,823,934
Investments	1,257,720	103,396	100,000	1,261,116
Intergovernmental Receivable	75,783	217,726	168,325	125,184
Total Assets	<u>\$ 3,233,515</u>	<u>\$361,899,219</u>	<u>\$ 351,922,500</u>	<u>\$ 13,210,234</u>
LIABILITIES:				
Funds Held For Others	3,233,515	358,277,902	348,301,183	13,210,234
Total Liabilities	<u>\$ 3,233,515</u>	<u>\$358,277,902</u>	<u>\$ 348,301,183</u>	<u>\$ 13,210,234</u>

INDIVIDUAL FUND
STATEMENTS AND SCHEDULES

COUNTY OF CHAMPAIGN, ILLINOIS
GENERAL CORPORATE FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2017 and 2016

	2017	2016
<u>ASSETS</u>		
Cash	\$ 4,178,769	\$ 4,566,741
Receivables, Net of Uncollectible Amounts:		
Property Taxes	11,896,816	11,268,871
Intergovernmental	3,749,611	1,898,263
Other	257,694	218,311
Due From Other Funds	2,004,554	1,220,340
Prepaid Items	5,488	20,316
Resident Trust Accounts	6,302	10,133
Total Assets	\$ 22,099,234	\$ 19,202,975
 <u>LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	\$ 868,041	\$ 816,897
Accounts Payable	555,656	466,578
Due To Other Funds	1,552,371	1,679,829
Due to Other Governments	204	120,729
Funds Held For Others	18,219	27,289
Unearned Revenue	3,566	0
Total Liabilities	2,998,057	3,111,322
DEFERRED INFLOW OF RESOURCES:		
Unavailable Revenue	1,788,565	0
Subsequent Year's Property Taxes	11,896,816	11,268,871
Total Deferred Inflow of Resources	13,685,381	11,268,871
FUND BALANCE:		
Non-spendable For Prepaid Items	5,488	20,316
Restricted For Debt Service	259,346	233,210
Assigned	307,427	307,427
Unassigned	4,843,535	4,261,829
Total Fund Balance	5,415,796	4,822,782
Total Liabilities, Deferred Inflow of Resources, and Fund Balance	\$ 22,099,234	\$ 19,202,975

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--ALL DEPARTMENTS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2017

	2017				2016
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$ 11,385,142	\$ 11,385,142	\$ 11,469,934	\$ 11,981,275	\$ 10,775,908
Hotel / Motel Tax	21,090	21,090	28,000	28,000	23,268
County Auto Rental Tax	31,570	31,570	30,000	30,000	32,164
Intergovernmental Revenue	16,222,159	16,101,430	15,974,874	15,943,123	14,919,669
Fines & Forfeitures	641,183	641,183	934,500	934,500	723,137
Licenses & Permits	1,573,676	1,573,676	1,464,610	1,464,610	1,610,809
Charges for Services	3,848,905	3,757,973	4,176,383	4,104,383	4,131,868
Rents and Royalties	1,008,717	1,008,717	1,090,000	1,090,000	1,066,556
Investment Earnings	45,012	45,012	8,950	8,950	17,456
Miscellaneous	177,452	177,452	139,117	128,915	661,021
Total Revenues	34,954,906	34,743,245	35,316,368	35,713,756	33,961,856
EXPENDITURES:					
Current:					
Salaries	21,875,893	21,926,648	22,287,258	22,186,627	21,868,720
Fringe Benefits	3,054,889	3,065,632	3,270,093	3,268,464	2,833,021
Commodities	1,998,520	2,010,186	2,138,887	2,047,958	2,087,928
Services	6,684,567	6,719,123	7,345,893	7,302,027	6,739,277
Capital Outlay	325,961	325,961	373,419	272,500	265,535
Debt Service:					
Principal Retirement	375,000	375,000	375,000	375,000	389,688
Interest & Fiscal Charges	99,576	99,576	102,060	102,060	107,958
Total Expenditures	34,414,406	34,522,126	35,892,610	35,554,636	34,292,127
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	540,500	221,119	(576,242)	159,120	(330,271)
OTHER FINANCING SOURCES (USES):					
Transfers In	933,128	740,471	1,067,651	1,067,651	976,684
Transfers Out	(880,614)	(880,614)	(882,855)	(865,430)	(1,051,692)
Net Other Financing Sources (Uses)	52,514	(140,143)	184,796	202,221	(75,008)
NET CHANGE IN FUND BALANCE	593,014	80,976	(391,446)	361,341	(405,279)
FUND BALANCE--Beginning of Year	4,822,782	4,478,007	4,478,007	4,478,007	5,228,061
FUND BALANCE--End of Year	\$ 5,415,796	\$ 4,558,983	\$ 4,086,561	\$ 4,839,348	\$ 4,822,782
Revenues/Sources Conversion to GAAP Basis		404,318			
Expenditures/Uses Conversion to GAAP Basis		107,720			
Beginning Fund Balance Conversion to GAAP Basis		344,775			
GAAP Basis Fund Balance		\$ 5,415,796			

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, 2017 and 2016

	2017	2016
<u>ASSETS</u>		
Cash	\$ 1,029,324	\$ 552,432
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	506,115	745,721
Other	22,079	30,278
Due From Other Funds	221,166	228,057
Prepaid Items	0	127
Total Assets	<u>\$ 1,778,684</u>	<u>\$ 1,556,615</u>
 <u>LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	\$ 121,678	\$ 104,994
Accounts Payable	263,204	538,866
Due To Other Funds	236,378	167,701
Unearned Revenue	15,300	30,545
Total Liabilities	636,560	842,106
DEFERRED INFLOW OF RESOURCES:		
Unavailable Revenue	110,236	0
	110,236	0
FUND BALANCE (DEFICIT):		
Restricted For Development	1,031,888	714,509
Total Fund Balance (Deficit)	1,031,888	714,509
Total Liabilities, Deferred Inflow of Resources, and Fund Balance	<u>\$ 1,778,684</u>	<u>\$ 1,556,615</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, 2017

	2017				2016
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$ 8,779,213	\$ 8,779,213	\$ 11,912,968	\$ 11,742,160	\$ 7,777,966
Charges for Services	979,170	979,170	1,418,580	1,418,580	999,244
Investment Earnings	6,146	6,146	500	500	1,211
Miscellaneous	93,664	93,664	42,500	42,500	119,677
Total Revenues	9,858,193	9,858,193	13,374,548	13,203,740	8,898,098
EXPENDITURES:					
Development:					
Salaries	3,239,363	3,239,363	4,641,488	4,613,950	2,992,186
Fringe Benefits	786,475	786,475	1,036,505	1,029,505	725,393
Commodities	185,865	185,865	348,635	252,175	189,421
Services	5,309,888	5,380,972	7,088,912	7,215,207	5,001,477
Capital Outlay	126,158	126,158	155,900	41,500	70,290
Total Expenditures	9,647,749	9,718,833	13,271,440	13,152,337	8,978,767
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	210,444	139,360	103,108	51,403	(80,669)
OTHER FINANCING SOURCES (USES):					
Transfers In	473,020	490,587	486,392	486,392	376,234
Transfers Out	(366,085)	(366,085)	(415,597)	(363,892)	(282,799)
Net Other Financing Sources (Uses)	106,935	124,502	70,795	122,500	93,435
NET CHANGE IN FUND BALANCE	317,379	263,862	173,903	173,903	12,766
FUND BALANCE (DEFICIT)--Beginning of Year	714,509	431,825	431,825	431,825	701,743
FUND BALANCE (DEFICIT)--End of Year	\$ 1,031,888	\$ 695,687	\$ 605,728	\$ 605,728	\$ 714,509
Revenues/Sources Conversion to GAAP Basis		(17,567)			
Expenditures/Uses Conversion to GAAP Basis		71,084			
Beginning Fund Balance Conversion to GAAP Basis		282,684			
GAAP Basis Fund Balance (Deficit)		\$ 1,031,888			

COUNTY OF CHAMPAIGN, ILLINOIS
 MENTAL HEALTH FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2017 and 2016

<u>ASSETS</u>	<u>2017</u>	<u>2016</u>
Cash	\$ 2,918,258	\$ 2,555,516
Receivables, Net of Uncollectible Amounts:		
Property Taxes	4,764,136	4,569,528
Other	16,773	14,586
Due From Other Funds	<u>128,404</u>	<u>159,891</u>
Total Assets	<u>\$ 7,827,571</u>	<u>\$ 7,299,521</u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	\$ 15,383	\$ 27,435
Accounts Payable	6,416	11,950
Due To Other Funds	<u>53,756</u>	<u>34,302</u>
Total Liabilities	<u>75,555</u>	<u>73,687</u>
DEFERRED INFLOW OF RESOURCES:		
Unavailable Revenue	16,653	0
Subsequent Year's Property Taxes	<u>4,764,136</u>	<u>4,569,528</u>
Total Deferred Inflow of Resources	<u>4,780,789</u>	<u>4,569,528</u>
FUND BALANCE (DEFICIT):		
Restricted For Health and Education	<u>2,971,227</u>	<u>2,656,306</u>
Total Fund Balance (Deficit)	<u>2,971,227</u>	<u>2,656,306</u>
Total Liabilities, Deferrd Inflows of Resources, and Fund Balance	<u>\$ 7,827,571</u>	<u>\$ 7,299,521</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, 2017

	2017				2016
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$ 4,425,348	\$ 4,425,348	\$ 4,449,552	\$ 4,598,614	\$ 4,255,414
Intergovernmental Revenue	287,697	287,697	350,653	350,653	377,695
Investment Earnings	18,473	18,473	500	500	3,493
Miscellaneous	122,420	122,420	25,000	25,000	40,162
Total Revenues	<u>4,853,938</u>	<u>4,853,938</u>	<u>4,825,705</u>	<u>4,974,767</u>	<u>4,676,764</u>
EXPENDITURES:					
Health:					
Salaries	351,463	351,463	377,062	427,062	457,283
Fringe Benefits	97,757	97,757	132,163	132,163	120,265
Commodities	6,263	6,263	17,922	18,000	7,998
Services	4,026,246	4,026,246	4,240,558	4,198,480	3,838,171
Total Expenditures	<u>4,481,729</u>	<u>4,481,729</u>	<u>4,767,705</u>	<u>4,775,705</u>	<u>4,423,717</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>372,209</u>	<u>372,209</u>	<u>58,000</u>	<u>199,062</u>	<u>253,047</u>
OTHER FINANCING SOURCES (USES):					
Transfers Out	<u>(57,288)</u>	<u>(57,288)</u>	<u>(58,000)</u>	<u>(50,000)</u>	<u>(185,391)</u>
Net Other Financing Sources (Uses)	<u>(57,288)</u>	<u>(57,288)</u>	<u>(58,000)</u>	<u>(50,000)</u>	<u>(185,391)</u>
NET CHANGE IN FUND BALANCE	314,921	314,921	0	149,062	67,656
FUND BALANCE (DEFICIT)--Beginning of Year	<u>2,656,306</u>	<u>2,656,306</u>	<u>2,656,306</u>	<u>2,656,306</u>	<u>2,588,650</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 2,971,227</u>	<u>\$ 2,971,227</u>	<u>\$ 2,656,306</u>	<u>\$ 2,805,368</u>	<u>\$ 2,656,306</u>

COUNTY OF CHAMPAIGN, ILLINOIS
TORT IMMUNITY FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2017 and 2016

	2017	2016
<u>ASSETS</u>		
Cash	\$ 0	\$ 0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,660,357	1,594,898
Intergovernmental	29	30
Due From Other Funds	47,172	47,065
Total Assets	<u>\$ 1,707,558</u>	<u>\$ 1,641,993</u>
 <u>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	\$ 0	\$ 8,526
Due To Other Funds	1,441,058	1,524,985
Total Liabilities	1,441,058	1,533,511
DEFERRED INFLOW OF RESOURCES:		
Subsequent Year's Property Taxes	1,660,357	1,594,898
Total Deferred Inflow of Resources	1,660,357	1,594,898
FUND BALANCE (DEFICIT):		
Unassigned	(1,393,857)	(1,486,416)
Total Fund Balance (Deficit)	(1,393,857)	(1,486,416)
Total Liabilities, Deferred inflows and Fund Balance	<u>\$ 1,707,558</u>	<u>\$ 1,641,993</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, 2017

	2017				2016
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$1,542,755	\$1,542,755	\$1,550,911	\$1,603,235	\$1,495,861
Total Revenues	<u>1,542,755</u>	<u>1,542,755</u>	<u>1,550,911</u>	<u>1,603,235</u>	<u>1,495,861</u>
EXPENDITURES:					
General Government:					
Fringe Benefits	76,057	77,267	86,785	99,554	90,670
Services	96,527	96,527	97,187	83,213	66,670
Justice & Public Safety:					
Fringe Benefits	597,185	597,185	670,745	769,434	653,965
Services	677,113	677,113	681,741	583,719	621,310
Development:					
Fringe Benefits	3,284	3,284	3,689	4,231	4,158
Services	0	0	0	0	0
Highway					
Services	30	30	30	26	0
Total Expenditures	<u>1,450,196</u>	<u>1,451,406</u>	<u>1,540,177</u>	<u>1,540,177</u>	<u>1,436,773</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>92,559</u>	<u>91,349</u>	<u>10,734</u>	<u>63,058</u>	<u>59,088</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	0	981	0	0	0
Net Other Financing Sources (Uses)	<u>0</u>	<u>981</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET CHANGE IN FUND BALANCE	92,559	92,330	10,734	63,058	59,088
FUND BALANCE (DEFICIT)--Beginning of Year	<u>(1,486,416)</u>	<u>(1,487,024)</u>	<u>(1,487,024)</u>	<u>(1,487,024)</u>	<u>(1,545,504)</u>
FUND BALANCE (DEFICIT)--End of Year	<u><u>\$ (1,393,857)</u></u>	<u><u>\$ (1,394,694)</u></u>	<u><u>\$ (1,476,290)</u></u>	<u><u>\$ (1,423,966)</u></u>	<u><u>\$ (1,486,416)</u></u>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		229			
Beginning Fund Balance Conversion to GAAP Basis		<u>608</u>			
GAAP Basis Fund Balance (Deficit)		<u><u>\$ (1,393,857)</u></u>			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY HIGHWAY FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2017 and 2016

<u>ASSETS</u>	<u>2017</u>	<u>2016</u>
Cash	\$ 2,822,431	\$ 1,154,361
Receivables, Net of Uncollectible Amounts:		
Property Taxes	2,551,879	2,449,580
Intergovernmental	21,633	0
Other	300	4,022
Due From Other Funds	<u>156,696</u>	<u>157,140</u>
Total Assets	<u><u>\$ 5,552,939</u></u>	<u><u>\$ 3,765,103</u></u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES,</u> <u>AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	\$ 53,712	\$ 39,082
Accounts Payable	33,412	177,724
Due To Other Funds	<u>139,961</u>	<u>106,935</u>
Total Liabilities	<u>227,085</u>	<u>323,741</u>
DEFERRED INFLOW OF RESOURCES:		
Subsequent Year's Property Taxes	<u>2,551,879</u>	<u>2,449,580</u>
Total Deferred Inflow of Resources	<u>2,551,879</u>	<u>2,449,580</u>
FUND BALANCE (DEFICIT):		
Restricted For Highways and Bridges	<u>2,773,975</u>	<u>991,782</u>
Total Fund Balance (Deficit)	<u>2,773,975</u>	<u>991,782</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u><u>\$ 5,552,939</u></u>	<u><u>\$ 3,765,103</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, 2017

	2017				2016
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$ 2,371,976	\$ 2,371,976	\$ 2,382,022	\$ 2,462,384	\$ 2,299,910
Intergovernmental Revenue	103,094	103,094	375,000	375,000	113,741
Charges for Services	425,901	427,081	450,000	450,000	410,626
Investment Earnings	15,324	15,324	2,000	2,000	4,014
Miscellaneous	1,152,794	1,152,794	51,000	51,000	14,544
Total Revenues	4,069,089	4,070,269	3,260,022	3,340,384	2,842,835
EXPENDITURES:					
Highways & Bridges:					
Salaries	1,274,525	1,274,525	1,356,689	1,263,527	1,124,537
Fringe Benefits	428,298	428,298	452,536	445,698	389,709
Commodities	146,566	146,566	203,975	210,200	138,617
Services	497,111	497,111	657,425	657,200	590,086
Capital Outlay	22,396	22,396	289,000	383,000	785,394
Total Expenditures	2,368,896	2,368,896	2,959,625	2,959,625	3,028,343
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,700,193	1,701,373	300,397	380,759	(185,508)
OTHER FINANCING SOURCES (USES):					
Transfers In	82,000	82,000	82,000	82,000	80,954
Transfers Out	0	0	0	0	(107,217)
Net Other Financing Sources (Uses)	82,000	82,000	82,000	82,000	(26,263)
NET CHANGE IN FUND BALANCE	1,782,193	1,783,373	382,397	462,759	(211,771)
FUND BALANCE (DEFICIT)--Beginning of Year	991,782	990,602	990,602	990,602	1,203,553
FUND BALANCE (DEFICIT)--End of Year	\$ 2,773,975	\$ 2,773,975	\$ 1,372,999	\$ 1,453,361	\$ 991,782
Revenues/Sources Conversion to GAAP Basis		(1,180)			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		1,180			
GAAP Basis Fund Balance (Deficit)		\$ 2,773,975			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY BRIDGE FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2017 and 2016

<u>ASSETS</u>	<u>2017</u>	<u>2016</u>
Cash	\$ 2,565,967	\$ 3,241,407
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,280,029	1,228,606
Other	0	13,593
Due From Other Funds	<u>35,019</u>	<u>35,019</u>
Total Assets	<u>\$ 3,881,015</u>	<u>\$ 4,518,625</u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	<u>\$ 18,842</u>	<u>\$ 160,378</u>
Total Liabilities	<u>18,842</u>	<u>160,378</u>
DEFERRED INFLOW OF RESOURCES:		
Subsequent Year's Property Taxes	<u>1,280,029</u>	<u>1,228,606</u>
Total Deferred Inflow of Resources	<u>1,280,029</u>	<u>1,228,606</u>
FUND BALANCE (DEFICIT):		
Restricted For Highways and Bridges	<u>2,582,144</u>	<u>3,129,641</u>
Total Fund Balance (Deficit)	<u>2,582,144</u>	<u>3,129,641</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 3,881,015</u>	<u>\$ 4,518,625</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, 2017

	2017				2016
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$ 1,189,209	\$ 1,189,209	\$ 1,194,721	\$ 1,235,028	\$ 1,153,079
Intergovernmental Revenue	156	156	0	0	90
Investment Earnings	25,585	25,585	5,000	5,000	11,317
Miscellaneous	3,295	3,295	0	0	13,893
Total Revenues	<u>1,218,245</u>	<u>1,218,245</u>	<u>1,199,721</u>	<u>1,240,028</u>	<u>1,178,379</u>
EXPENDITURES:					
Highways & Bridges:					
Services	162,315	162,315	301,000	451,000	387,828
Capital Outlay	<u>1,603,427</u>	<u>1,603,427</u>	<u>1,650,000</u>	<u>1,500,000</u>	<u>420,362</u>
Total Expenditures	<u>1,765,742</u>	<u>1,765,742</u>	<u>1,951,000</u>	<u>1,951,000</u>	<u>808,190</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(547,497)</u>	<u>(547,497)</u>	<u>(751,279)</u>	<u>(710,972)</u>	<u>370,189</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	(547,497)	(547,497)	(751,279)	(710,972)	370,189
FUND BALANCE (DEFICIT)--Beginning of Year	<u>3,129,641</u>	<u>3,129,641</u>	<u>3,129,641</u>	<u>3,129,641</u>	<u>2,759,452</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 2,582,144</u>	<u>\$ 2,582,144</u>	<u>\$ 2,378,362</u>	<u>\$ 2,418,669</u>	<u>\$ 3,129,641</u>

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY MOTOR FUEL TAX FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2017 and 2016

	2017	2016
<u>ASSETS</u>		
Cash	\$ 2,983,791	\$ 5,182,133
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	190,452	209,651
Total Assets	<u>\$ 3,174,243</u>	<u>\$ 5,391,784</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	\$ 5,552	\$ 4,899
Accounts Payable	149,937	2,382
Total Liabilities	155,489	7,281
FUND BALANCE (DEFICIT):		
Restricted For Highways and Bridges	3,018,754	5,384,503
Total Fund Balance (Deficit)	3,018,754	5,384,503
Total Liabilities and Fund Balance	<u>\$ 3,174,243</u>	<u>\$ 5,391,784</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, 2017

	2017				2016
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$ 3,006,242	\$ 3,006,242	\$ 3,312,177	\$ 3,312,177	\$ 2,688,452
Investment Earnings	38,798	38,798	5,000	5,000	15,300
Miscellaneous	210	210	0	0	107
Total Revenues	3,045,250	3,045,250	3,317,177	3,317,177	2,703,859
EXPENDITURES:					
Highways & Bridges:					
Salaries	155,304	155,304	155,304	155,304	152,475
Services	1,024,407	887,698	1,226,000	1,166,000	910,010
Capital Outlay	4,231,288	4,231,288	4,354,709	3,250,000	72,868
Total Expenditures	5,410,999	5,274,290	5,736,013	4,571,304	1,135,353
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,365,749)	(2,229,040)	(2,418,836)	(1,254,127)	1,568,506
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	(2,365,749)	(2,229,040)	(2,418,836)	(1,254,127)	1,568,506
FUND BALANCE (DEFICIT)--Beginning of Year	5,384,503	5,384,503	5,384,503	5,384,503	3,815,997
FUND BALANCE (DEFICIT)--End of Year	\$ 3,018,754	\$ 3,155,463	\$ 2,965,667	\$ 4,130,376	\$ 5,384,503
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		(136,709)			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		\$ 3,018,754			

COUNTY OF CHAMPAIGN, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2017 and 2016

<u>ASSETS</u>	<u>2017</u>	<u>2016</u>
Cash	\$ 608,092	\$ 1,556,054
Receivables, Net of Uncollectible Amounts:		
Property Taxes	2,697,284	2,670,484
Intergovernmental	2,187	2,159
Due From Other Funds	<u>663,669</u>	<u>197,964</u>
Total Assets	<u>\$ 3,971,232</u>	<u>\$ 4,426,661</u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	\$ 158,816	\$ 481,194
Due To Other Funds	0	0
Funds Held For Others	<u>0</u>	<u>146,514</u>
Total Liabilities	<u>158,816</u>	<u>627,708</u>
DEFERRED INFLOW OF RESOURCES:		
Subsequent Year's Property Taxes	<u>2,697,284</u>	<u>2,670,484</u>
Total Deferred Inflow of Resources	<u>2,697,284</u>	<u>2,670,484</u>
FUND BALANCE (DEFICIT):		
Restricted For Insurance and Fringe Benefits	<u>1,115,132</u>	<u>1,128,469</u>
Total Fund Balance (Deficit)	<u>1,115,132</u>	<u>1,128,469</u>
Total Liabilities, Deferred Inflow of Resources, and Fund Balance	<u>\$ 3,971,232</u>	<u>\$ 4,426,661</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, 2017

Exhibit C-7b

	2017				2016
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$ 2,674,120	\$ 2,674,120	\$ 2,684,443	\$ 2,684,443	\$ 2,885,794
Intergovernmental Revenue	124,000	124,000	124,000	124,000	124,000
Investment Earnings	7,198	7,198	0	0	1,582
Total Revenues	2,805,318	2,805,318	2,808,443	2,808,443	3,011,376
EXPENDITURES:					
General Government:					
Fringe Benefits	490,347	499,923	525,870	525,870	574,897
Justice & Public Safety:					
Fringe Benefits	2,266,773	2,327,880	2,448,698	2,448,698	2,581,092
Health:					
Fringe Benefits	0	28,374	29,847	29,847	0
Education:					
Fringe Benefits	0	306,901	322,829	322,829	0
Social Services:					
Fringe Benefits	0	484,794	517,979	517,979	0
Development:					
Fringe Benefits	41,707	330,182	347,318	347,318	45,072
Highways & Bridges:					
Fringe Benefits	19,828	114,840	120,800	120,800	22,268
Total Expenditures	2,818,655	4,092,894	4,313,341	4,313,341	3,223,329
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(13,337)	(1,287,576)	(1,504,898)	(1,504,898)	(211,953)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	1,270,307	1,504,898	1,504,898	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	1,270,307	1,504,898	1,504,898	0
NET CHANGE IN FUND BALANCE	(13,337)	(17,269)	0	0	(211,953)
FUND BALANCE (DEFICIT)--Beginning of Year	1,128,469	1,104,706	1,104,706	1,104,706	1,340,422
FUND BALANCE (DEFICIT)--End of Year	\$ 1,115,132	\$ 1,087,437	\$ 1,104,706	\$ 1,104,706	\$ 1,128,469
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		3,932			
Beginning Fund Balance Conversion to GAAP Basis		23,763			
GAAP Basis Fund Balance (Deficit)		\$ 1,115,132			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY PUBLIC HEALTH FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2017 and 2016

<u>ASSETS</u>	<u>2017</u>	<u>2016</u>
Cash	\$ 653,234	\$ 587,744
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,214,597	1,163,741
Intergovernmental	11,632	4,025
Other	800	3,010
Due From Other Funds	<u>33,165</u>	<u>33,165</u>
Total Assets	<u><u>\$ 1,913,428</u></u>	<u><u>\$ 1,791,685</u></u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	\$ 126,609	\$ 137,873
Unearned Revenues	<u>81,175</u>	<u>71,450</u>
Total Liabilities	<u>207,784</u>	<u>209,323</u>
DEFERRED INFLOW OF RESOURCES:		
Subsequent Year's Property Taxes	<u>1,214,597</u>	<u>1,163,741</u>
Total Deferred Inflow of Resources	<u>1,214,597</u>	<u>1,163,741</u>
Restricted For Health and Education	<u>491,047</u>	<u>418,621</u>
Total Fund Balance (Deficit)	<u>491,047</u>	<u>418,621</u>
Total Liabilities, Deferrred Inflows of Resources, and Fund Balance	<u><u>\$ 1,913,428</u></u>	<u><u>\$ 1,791,685</u></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, 2017

	2017				2016
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$ 1,128,144	\$ 1,128,144	\$ 1,156,708	\$ 1,170,524	\$ 1,093,837
Intergovernmental Revenue	342,457	342,457	307,834	245,596	248,233
Fines & Forfeitures	875	875	0	0	2,000
Licenses & Permits	135,885	135,885	128,967	128,967	136,130
Charges for Services	0	0	0	0	0
Investment Earnings	4,292	4,292	250	250	707
Miscellaneous	2,360	2,360	6,025	6,025	2,491
Total Revenues	<u>1,614,013</u>	<u>1,614,013</u>	<u>1,599,784</u>	<u>1,551,362</u>	<u>1,483,398</u>
EXPENDITURES:					
Health:					
Services	<u>1,541,587</u>	<u>1,541,587</u>	<u>1,543,878</u>	<u>1,457,277</u>	<u>1,388,641</u>
Total Expenditures	<u>1,541,587</u>	<u>1,541,587</u>	<u>1,543,878</u>	<u>1,457,277</u>	<u>1,388,641</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>72,426</u>	<u>72,426</u>	<u>55,906</u>	<u>94,085</u>	<u>94,757</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	72,426	72,426	55,906	94,085	94,757
FUND BALANCE (DEFICIT)--Beginning of Year	<u>418,621</u>	<u>418,821</u>	<u>418,821</u>	<u>418,821</u>	<u>323,864</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 491,047</u>	<u>\$ 491,247</u>	<u>\$ 474,727</u>	<u>\$ 512,906</u>	<u>\$ 418,621</u>

COUNTY OF CHAMPAIGN, ILLINOIS
ANIMAL CONTROL FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2017 and 2016

<u>ASSETS</u>	<u>2017</u>	<u>2016</u>
Cash	\$ 171,643	\$ 209,501
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	108,794	0
Other	<u>3,562</u>	<u>3,231</u>
Total Assets	<u>\$ 283,999</u>	<u>\$ 212,732</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	\$ 12,673	\$ 12,205
Accounts Payable	8,787	7,105
Due To Other Funds	<u>16,936</u>	<u>18,133</u>
Total Liabilities	<u>38,396</u>	<u>37,443</u>
FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>245,603</u>	<u>175,289</u>
Total Fund Balance (Deficit)	<u>245,603</u>	<u>175,289</u>
Total Liabilities and Fund Balance	<u>\$ 283,999</u>	<u>\$ 212,732</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, 2017

	2017				2016
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$ 268,017	\$ 268,017	\$ 261,479	\$ 261,479	\$ 259,197
Fines & Forfeitures	10,239	10,239	7,000	7,000	9,518
Licenses & Permits	272,015	272,015	270,000	270,000	286,741
Charges for Services	37,030	37,030	39,000	39,000	39,335
Investment Earnings	1,445	1,445	0	0	235
Miscellaneous	10	10	500	500	1,235
Total Revenues	588,756	588,756	577,979	577,979	596,261
EXPENDITURES:					
Justice & Public Safety:					
Salaries	291,077	291,077	325,059	328,605	299,934
Fringe Benefits	93,344	93,344	124,289	127,192	105,137
Commodities	63,373	63,373	64,684	55,100	48,211
Services	70,648	70,648	72,215	75,350	71,275
Capital Outlay	0	0	0	0	9,000
Total Expenditures	518,442	518,442	586,247	586,247	533,557
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	70,314	70,314	(8,268)	(8,268)	62,704
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	70,314	70,314	(8,268)	(8,268)	62,704
FUND BALANCE (DEFICIT)--Beginning of Year	175,289	175,289	175,289	175,289	112,585
FUND BALANCE (DEFICIT)--End of Year	\$ 245,603	\$ 245,603	\$ 167,021	\$ 167,021	\$ 175,289

COUNTY OF CHAMPAIGN, ILLINOIS
 LAW LIBRARY FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
<u>ASSETS</u>		
Cash	\$ 103,597	\$ 84,549
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u><u>\$ 103,597</u></u>	<u><u>\$ 84,549</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	\$ 5,953	\$ 8,143
Due To Other Funds	<u>0</u>	<u>404</u>
Total Liabilities	<u>5,953</u>	<u>8,547</u>
FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>97,644</u>	<u>76,002</u>
Total Fund Balance (Deficit)	<u>97,644</u>	<u>76,002</u>
Total Liabilities and Fund Balance	<u><u>\$ 103,597</u></u>	<u><u>\$ 84,549</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, 2017

	2017				2016
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Charges for Services	\$ 93,875	\$ 93,875	\$ 91,000	\$ 91,000	\$ 94,292
Investment Earnings	648	648	30	30	101
Total Revenues	<u>94,523</u>	<u>94,523</u>	<u>91,030</u>	<u>91,030</u>	<u>94,393</u>
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	12,556	17,846	9,065
Fringe Benefits	0	0	3,305	3,305	1,832
Commodities	52,903	52,903	54,215	48,000	48,928
Services	19,978	19,978	20,510	21,435	18,101
Total Expenditures	<u>72,881</u>	<u>72,881</u>	<u>90,586</u>	<u>90,586</u>	<u>77,926</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>21,642</u>	<u>21,642</u>	<u>444</u>	<u>444</u>	<u>16,467</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	21,642	21,642	444	444	16,467
FUND BALANCE (DEFICIT)--Beginning of Year	<u>76,002</u>	<u>76,002</u>	<u>76,002</u>	<u>76,002</u>	<u>59,535</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 97,644</u>	<u>\$ 97,644</u>	<u>\$ 76,446</u>	<u>\$ 76,446</u>	<u>\$ 76,002</u>

COUNTY OF CHAMPAIGN, ILLINOIS
 FORECLOSURE MEDIATION FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2017 and 2016

<u>ASSETS</u>	<u>2017</u>	<u>2016</u>
Cash	\$ 46,096	\$ 0
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u>\$ 46,096</u>	<u>\$ 0</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>46,096</u>	<u>0</u>
Total Fund Balance (Deficit)	<u>46,096</u>	<u>0</u>
Total Liabilities and Fund Balance	<u>\$ 46,096</u>	<u>\$ 0</u>

COUNTY OF CHAMPAIGN, ILLINOIS
FORECLOSURE MEDIATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2017

	2017				2016
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Charges for Services	\$ 13,875	\$ 13,875	\$ 0	\$ 0	\$ 0
Investment Earnings	199	199	0	0	0
Total Revenues	14,074	14,074	0	0	0
EXPENDITURES:					
Justice & Public Safety:					
Commodities	290	290	500	0	0
Services	2,098	2,098	11,500	0	0
Total Expenditures	2,388	2,388	12,000	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	11,686	11,686	(12,000)	0	0
OTHER FINANCING SOURCES (USES):					
Transfers In	34,410	34,410	46,410	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	34,410	34,410	46,410	0	0
NET CHANGE IN FUND BALANCE	46,096	46,096	34,410	0	0
FUND BALANCE (DEFICIT)--Beginning of Year	0	0	0	0	0
FUND BALANCE (DEFICIT)--End of Year	\$ 46,096	\$ 46,096	\$ 34,410	\$ 0	\$ 0

COUNTY OF CHAMPAIGN, ILLINOIS
MHB/DDB CILA FACILITIES FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
<u>ASSETS</u>		
Cash	<u>\$ 182,073</u>	<u>\$ 142,437</u>
Total Assets	<u><u>\$ 182,073</u></u>	<u><u>\$ 142,437</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>182,073</u>	<u>142,437</u>
Total Fund Balance (Deficit)	<u>182,073</u>	<u>142,437</u>
Total Liabilities and Fund Balance	<u><u>\$ 182,073</u></u>	<u><u>\$ 142,437</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, 2017

	2017				2016
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Rents & Royalties	\$ 21,600	\$ 21,600	\$ 0	\$ 0	\$ 17,550
Investment Earnings	1,182	1,182	50	50	127
Miscellaneous	452	452	0	0	2,003
Total Revenues	<u>23,234</u>	<u>23,234</u>	<u>50</u>	<u>50</u>	<u>19,680</u>
EXPENDITURES:					
Health:					
Commodities	46	46	16,928	16,881	0
Services	14,603	14,603	14,953	15,000	20,260
Debt Service:					
Mortgage Principal	49,750	49,750	55,000	55,000	53,747
Mortgage Interest	19,199	19,199	30,050	30,050	27,954
Total Expenditures	<u>83,598</u>	<u>83,598</u>	<u>116,931</u>	<u>116,931</u>	<u>101,961</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(60,364)</u>	<u>(60,364)</u>	<u>(116,881)</u>	<u>(116,881)</u>	<u>(82,281)</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>224,718</u>
Net Other Financing Sources (Uses)	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>224,718</u>
NET CHANGE IN FUND BALANCE	39,636	39,636	(16,881)	(16,881)	142,437
FUND BALANCE (DEFICIT)--Beginning of Year	<u>142,437</u>	<u>142,437</u>	<u>142,437</u>	<u>142,437</u>	<u>0</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 182,073</u>	<u>\$ 182,073</u>	<u>\$ 125,556</u>	<u>\$ 125,556</u>	<u>\$ 142,437</u>

COUNTY OF CHAMPAIGN, ILLINOIS
HIGHWAY FEDERAL AID MATCHING FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2017 and 2016

<u>ASSETS</u>	<u>2017</u>	<u>2016</u>
Cash	\$ 338,757	\$ 239,860
Receivables, Net of Uncollectible Amounts:		
Property Taxes	102,239	99,204
Due From Other Funds	<u>2,836</u>	<u>2,836</u>
Total Assets	<u>\$ 443,832</u>	<u>\$ 341,900</u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, 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>102,239</u>	<u>99,204</u>
Total Deferred Inflow of Resources	<u>102,239</u>	<u>99,204</u>
FUND BALANCE (DEFICIT):		
Restricted For Highways and Bridges	<u>341,593</u>	<u>242,696</u>
Total Fund Balance (Deficit)	<u>341,593</u>	<u>242,696</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 443,832</u>	<u>\$ 341,900</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, 2017

	2017				2016
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$ 96,406	\$ 96,406	\$ 96,468	\$ 99,723	\$ 93,491
Investment Earnings	2,491	2,491	0	0	672
Total Revenues	<u>98,897</u>	<u>98,897</u>	<u>96,468</u>	<u>99,723</u>	<u>94,163</u>
EXPENDITURES:					
Highways & Bridges:					
Capital Outlay	<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>98,897</u>	<u>98,897</u>	<u>96,468</u>	<u>99,723</u>	<u>94,163</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	98,897	98,897	96,468	99,723	94,163
FUND BALANCE (DEFICIT)--Beginning of Year	<u>242,696</u>	<u>242,696</u>	<u>242,696</u>	<u>242,696</u>	<u>148,533</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 341,593</u>	<u>\$ 341,593</u>	<u>\$ 339,164</u>	<u>\$ 342,419</u>	<u>\$ 242,696</u>

COUNTY OF CHAMPAIGN, ILLINOIS
EARLY CHILDHOOD FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2017 and 2016

<u>ASSETS</u>	<u>2017</u>	<u>2016</u>
Cash	\$ 1,402,043	\$ 2,693,155
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	1,075,756	654,709
Other	4,640	2,287
Due From Other Funds	45,602	0
Prepaid Items	<u>8,534</u>	<u>1,371</u>
Total Assets	<u><u>\$ 2,536,575</u></u>	<u><u>\$ 3,351,522</u></u>
 <u>LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	\$ 162,339	\$ 140,159
Accounts Payable	102,621	82,780
Due To Other Funds	<u>216,389</u>	<u>193,631</u>
Total Liabilities	<u>481,349</u>	<u>416,570</u>
DEFERRED INFLOW OF RESOURCES:		
Unavailable Revenue	<u>83,861</u>	<u>0</u>
FUND BALANCE (DEFICIT):		
Restricted For Health and Education	<u>1,971,365</u>	<u>2,934,952</u>
Total Fund Balance (Deficit)	<u>1,971,365</u>	<u>2,934,952</u>
Total Liabilities, Deferred inflow of Resources, and Fund Balance	<u><u>\$ 2,536,575</u></u>	<u><u>\$ 3,351,522</u></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, 2017

	2017				2016
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$ 8,037,502	\$ 8,037,502	\$ 8,909,340	\$ 8,188,540	\$ 6,789,522
Charges for Services	95,818	95,818	75,000	75,000	105,599
Investment Earnings	8,699	8,699	2,500	2,500	4,392
Miscellaneous	39,975	39,975	7,750	7,750	20,194
Total Revenues	8,181,994	8,181,994	8,994,590	8,273,790	6,919,707
EXPENDITURES:					
Education:					
Salaries	3,856,190	3,856,190	4,152,880	4,109,500	3,596,979
Fringe Benefits	1,327,830	1,327,830	1,655,230	1,556,700	1,239,639
Commodities	424,502	424,502	544,661	444,100	322,502
Services	2,025,404	2,025,404	2,442,029	2,132,000	1,833,351
Capital Outlay	111,655	111,655	170,800	22,500	0
Total Expenditures	7,745,581	7,745,581	8,965,600	8,264,800	6,992,471
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	436,413	436,413	28,990	8,990	(72,764)
OTHER FINANCING SOURCES (USES):					
Transfers Out	(1,400,000)	(1,400,000)	(1,400,000)	(1,380,000)	0
Net Other Financing Sources (Uses)	(1,400,000)	(1,400,000)	(1,400,000)	(1,380,000)	0
NET CHANGE IN FUND BALANCE	(963,587)	(963,587)	(1,371,010)	(1,371,010)	(72,764)
FUND BALANCE (DEFICIT)--Beginning of Year	2,934,952	2,934,952	2,934,952	2,934,952	3,007,716
FUND BALANCE (DEFICIT)--End of Year	\$ 1,971,365	\$ 1,971,365	\$ 1,563,942	\$ 1,563,942	\$ 2,934,952

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

<u>ASSETS</u>	<u>2017</u>	<u>2016</u>
Cash	\$ 1,782,454	\$ 1,710,650
Receivables, Net of Uncollectible Amounts:		
Other	<u>1,290,091</u>	<u>793,903</u>
Total Assets	<u><u>\$ 3,072,545</u></u>	<u><u>\$ 2,504,553</u></u>
 <u>LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	\$ 6,021	\$ 6,347
Due To Other Funds	<u>313,807</u>	<u>318,857</u>
Total Liabilities	<u>319,828</u>	<u>325,204</u>
DEFERRED INFLOW OF RESOURCES:		
Unavailable Revenue	<u>477,281</u>	<u>0</u>
FUND BALANCE (DEFICIT):		
Restricted For Debt Service	745,883	942,864
Restricted For Justice and Public Safety	<u>1,529,553</u>	<u>1,236,485</u>
Total Fund Balance (Deficit)	<u>2,275,436</u>	<u>2,179,349</u>
Total Liabilities, Deferred Inflow of Resources, and Fund Balance	<u><u>\$ 3,072,545</u></u>	<u><u>\$ 2,504,553</u></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, 2017

	2017				2016
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Public Safety Sales Tax	\$ 4,733,219	\$ 4,733,219	\$ 4,750,961	\$ 4,750,961	\$ 4,678,090
Investment Earnings	22,488	22,488	3,200	3,200	4,423
Miscellaneous	3,565	3,565	0	0	0
Total Revenues	<u>4,759,272</u>	<u>4,759,272</u>	<u>4,754,161</u>	<u>4,754,161</u>	<u>4,682,513</u>
EXPENDITURES:					
Justice & Public Safety:					
Services	431,008	431,008	463,741	463,741	492,859
Debt Service:					
Principal Retirement	1,631,707	1,631,707	1,631,707	1,606,707	5,289,776
Interest & Fiscal Charges	1,898,307	1,898,307	1,944,970	1,969,970	2,001,979
Total Expenditures	<u>3,961,022</u>	<u>3,961,022</u>	<u>4,040,418</u>	<u>4,040,418</u>	<u>7,784,614</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>798,250</u>	<u>798,250</u>	<u>713,743</u>	<u>713,743</u>	<u>(3,102,101)</u>
OTHER FINANCING SOURCES (USES):					
Sale of Refunding Bonds	0	0	0	0	3,775,000
Transfers Out	(702,163)	(702,163)	(704,465)	(704,465)	(610,027)
Net Other Financing Sources (Uses)	<u>(702,163)</u>	<u>(702,163)</u>	<u>(704,465)</u>	<u>(704,465)</u>	<u>3,164,973</u>
NET CHANGE IN FUND BALANCE	96,087	96,087	9,278	9,278	62,872
FUND BALANCE (DEFICIT)--Beginning of Year	<u>2,179,349</u>	<u>2,179,349</u>	<u>2,179,349</u>	<u>2,179,349</u>	<u>2,116,477</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 2,275,436</u>	<u>\$ 2,275,436</u>	<u>\$ 2,188,627</u>	<u>\$ 2,188,627</u>	<u>\$ 2,179,349</u>

COUNTY OF CHAMPAIGN, ILLINOIS
GEOGRAPHIC INFORMATION SYSTEM FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2017 and 2016

<u>ASSETS</u>	<u>2017</u>	<u>2016</u>
Cash	\$ 331,713	\$ 259,105
Receivables, Net of Uncollectible Amounts: Due From Other Funds	<u>34,644</u>	<u>62,395</u>
Total Assets	<u>\$ 366,357</u>	<u>\$ 321,500</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Due To Other Governments	<u>\$ 68,194</u>	<u>\$ 66,531</u>
Total Liabilities	<u>68,194</u>	<u>66,531</u>
FUND BALANCE (DEFICIT):		
Restricted For General Government	<u>298,163</u>	<u>254,969</u>
Total Fund Balance (Deficit)	<u>298,163</u>	<u>254,969</u>
Total Liabilities and Fund Balance	<u>\$ 366,357</u>	<u>\$ 321,500</u>

COUNTY OF CHAMPAIGN, ILLINOIS
 GEOGRAPHIC INFORMATION SYSTEM FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2017

	2017				2016
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Charges for Services	\$ 330,920	\$ 330,920	\$ 330,000	\$ 330,000	\$ 355,301
Investment Earnings	2,082	2,082	0	0	317
Total Revenues	<u>333,002</u>	<u>333,002</u>	<u>330,000</u>	<u>330,000</u>	<u>355,618</u>
EXPENDITURES:					
General Government:					
Services	289,808	289,808	289,808	289,808	283,155
Total Expenditures	<u>289,808</u>	<u>289,808</u>	<u>289,808</u>	<u>289,808</u>	<u>283,155</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>43,194</u>	<u>43,194</u>	<u>40,192</u>	<u>40,192</u>	<u>72,463</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	43,194	43,194	40,192	40,192	72,463
FUND BALANCE (DEFICIT)--Beginning of Year	<u>254,969</u>	<u>254,969</u>	<u>254,969</u>	<u>254,969</u>	<u>182,506</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 298,163</u>	<u>\$ 298,163</u>	<u>\$ 295,161</u>	<u>\$ 295,161</u>	<u>\$ 254,969</u>

COUNTY OF CHAMPAIGN, ILLINOIS
 DEVELOPMENTAL DISABILITY FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2017 and 2016

<u>ASSETS</u>	<u>2017</u>	<u>2016</u>
Cash	\$ 1,730,331	\$ 1,689,086
Receivables, Net of Uncollectible Amounts:		
Property Taxes	3,974,909	3,814,297
Other	24,973	0
Due From Other Funds	<u>145,694</u>	<u>119,331</u>
Total Assets	<u>\$ 5,875,907</u>	<u>\$ 5,622,714</u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</u>		
LIABILITIES:		
Due To Other Funds	<u>\$ 0</u>	<u>\$ 31,487</u>
Total Liabilities	<u>0</u>	<u>31,487</u>
DEFERRED INFLOW OF RESOURCES:		
Subsequent Year's Property Taxes	<u>3,974,909</u>	<u>3,814,297</u>
Total Deferred Inflow of Resources	<u>3,974,909</u>	<u>3,814,297</u>
FUND BALANCE (DEFICIT):		
Restricted For Health and Education	<u>1,900,998</u>	<u>1,776,930</u>
Total Fund Balance (Deficit)	<u>1,900,998</u>	<u>1,776,930</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 5,875,907</u>	<u>\$ 5,622,714</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, 2017

	2017				2016
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$ 3,692,100	\$ 3,692,100	\$ 3,712,310	\$ 3,836,736	\$ 3,603,100
Investment Earnings	10,883	10,883	300	300	2,318
Miscellaneous	14,432	14,432	0	0	0
Total Revenues	<u>3,717,415</u>	<u>3,717,415</u>	<u>3,712,610</u>	<u>3,837,036</u>	<u>3,605,418</u>
EXPENDITURES:					
Health:					
Services	<u>3,550,635</u>	<u>3,550,635</u>	<u>3,662,610</u>	<u>3,787,036</u>	<u>3,585,794</u>
Total Expenditures	<u>3,550,635</u>	<u>3,550,635</u>	<u>3,662,610</u>	<u>3,787,036</u>	<u>3,585,794</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>166,780</u>	<u>166,780</u>	<u>50,000</u>	<u>50,000</u>	<u>19,624</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	7,288	7,288	0	0	10,673
Transfers Out	<u>(50,000)</u>	<u>(50,000)</u>	<u>(50,000)</u>	<u>(50,000)</u>	<u>(50,000)</u>
Net Other Financing Sources (Uses)	<u>(42,712)</u>	<u>(42,712)</u>	<u>(50,000)</u>	<u>(50,000)</u>	<u>(39,327)</u>
NET CHANGE IN FUND BALANCE	124,068	124,068	0	0	(19,703)
FUND BALANCE (DEFICIT)--Beginning of Year	<u>1,776,930</u>	<u>1,776,930</u>	<u>1,776,930</u>	<u>1,776,930</u>	<u>1,796,633</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 1,900,998</u>	<u>\$ 1,900,998</u>	<u>\$ 1,776,930</u>	<u>\$ 1,776,930</u>	<u>\$ 1,776,930</u>

COUNTY OF CHAMPAIGN, ILLINOIS
 WORKFORCE DEVELOPMENT FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2017 and 2016

<u>ASSETS</u>	<u>2017</u>	<u>2016</u>
Cash	\$ 0	\$ 0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	139,428	172,465
Other	6,941	0
Due From Other Funds	268	0
Prepaid Items	<u>3,406</u>	<u>793</u>
Total Assets	<u>\$ 150,043</u>	<u>\$ 173,258</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	\$ 16,184	\$ 17,274
Accounts Payable	83,470	115,635
Due To Other Funds	<u>221,917</u>	<u>231,228</u>
Total Liabilities	<u>321,571</u>	<u>364,137</u>
FUND BALANCE (DEFICIT):		
Unassigned	<u>(171,528)</u>	<u>(190,879)</u>
Total Fund Balance (Deficit)	<u>(171,528)</u>	<u>(190,879)</u>
Total Liabilities and Fund Balance	<u>\$ 150,043</u>	<u>\$ 173,258</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, 2017

	2017				2016
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$ 2,135,163	\$ 2,135,163	\$ 2,313,125	\$ 2,313,125	\$ 2,340,581
Charges for Services	4,983	4,983	105,000	0	0
Miscellaneous	20	20	0	0	0
Total Revenues	2,140,166	2,140,166	2,418,125	2,313,125	2,340,581
EXPENDITURES:					
Development:					
Salaries	452,178	452,178	528,184	579,324	509,156
Fringe Benefits	110,228	110,228	153,979	176,856	121,424
Commodities	928	928	7,317	0	0
Services	1,557,481	1,557,481	1,674,249	1,532,049	1,761,549
Capital Outlay	0	0	17,500	0	0
Total Expenditures	2,120,815	2,120,815	2,381,229	2,288,229	2,392,129
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	19,351	19,351	36,896	24,896	(51,548)
OTHER FINANCING SOURCES (USES):					
Transfers In	11,518	11,518	0	0	0
Transfers Out	(11,518)	(11,518)	(12,000)	0	0
Net Other Financing Sources (Uses)	0	0	(12,000)	0	0
NET CHANGE IN FUND BALANCE	19,351	19,351	24,896	24,896	(51,548)
FUND BALANCE (DEFICIT)--Beginning of Year	(190,879)	(190,879)	(190,879)	(190,879)	(139,331)
FUND BALANCE (DEFICIT)--End of Year	\$ (171,528)	\$ (171,528)	\$ (165,983)	\$ (165,983)	\$ (190,879)

COUNTY OF CHAMPAIGN, ILLINOIS
 SOCIAL SECURITY FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2017 and 2016

<u>ASSETS</u>	<u>2017</u>	<u>2016</u>
Cash	\$ 227,830	\$ 639,818
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,653,682	1,647,147
Intergovernmental	2,003	1,933
Other	48	0
Due From Other Funds	602,919	151,216
Prepaid Items	<u>0</u>	<u>2,678</u>
Total Assets	<u>\$ 2,486,482</u>	<u>\$ 2,442,792</u>
 <u>LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	\$ 116,729	\$ 106,107
Due To Other Funds	0	0
Funds Held For Others	<u>0</u>	<u>2,678</u>
Total Liabilities	<u>116,729</u>	<u>108,785</u>
DEFERRED INFLOW OF RESOURCES:		
Subsequent Year's Property Taxes	<u>1,653,682</u>	<u>1,647,147</u>
Total Deferred Inflow of Resources	<u>1,653,682</u>	<u>1,647,147</u>
FUND BALANCE (DEFICIT):		
Restricted For Insurance and Fringe Benefits	<u>716,071</u>	<u>686,860</u>
Total Fund Balance (Deficit)	<u>716,071</u>	<u>686,860</u>
Total Liabilities, Deferred Inflow of Resources, and Fund Balance	<u>\$ 2,486,482</u>	<u>\$ 2,442,792</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, 2017

Exhibit C-19b

	2017				2016
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$ 1,645,602	\$ 1,645,602	\$ 1,655,757	\$ 1,655,757	\$ 1,614,288
Investment Earnings	3,340	3,340	0	0	645
Misellaneous	402	402	0	0	0
Total Revenues	<u>1,649,344</u>	<u>1,649,344</u>	<u>1,655,757</u>	<u>1,655,757</u>	<u>1,614,933</u>
EXPENDITURES:					
General Government:					
Fringe Benefits	\$ 279,615	\$ 288,828	\$ 322,457	\$ 322,457	\$ 285,851
Justice & Public Safety:					
Fringe Benefits	1,305,089	1,360,521	1,518,934	1,518,934	1,298,147
Health:					
Fringe Benefits	0	25,716	28,710	28,710	0
Education:					
Fringe Benefits	0	283,441	316,444	316,444	0
Social Services:					
Fringe Benefits	0	467,469	468,940	468,940	0
Development:					
Fringe Benefits	24,013	304,220	339,642	339,642	22,668
Highways & Bridges:					
Fringe Benefits	11,416	104,340	116,489	116,489	11,200
Total Expenditures	<u>1,620,133</u>	<u>2,834,535</u>	<u>3,111,616</u>	<u>3,111,616</u>	<u>1,617,866</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>29,211</u>	<u>(1,185,191)</u>	<u>(1,455,859)</u>	<u>(1,455,859)</u>	<u>(2,933)</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	<u>0</u>	<u>1,210,696</u>	<u>1,455,859</u>	<u>1,455,859</u>	<u>0</u>
Net Other Financing Sources (Uses)	<u>0</u>	<u>1,210,696</u>	<u>1,455,859</u>	<u>1,455,859</u>	<u>0</u>
NET CHANGE IN FUND BALANCE	29,211	25,505	0	0	(2,933)
FUND BALANCE (DEFICIT)--Beginning of Year	<u>686,860</u>	<u>664,252</u>	<u>664,252</u>	<u>664,252</u>	<u>689,793</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 716,071</u>	<u>\$ 689,757</u>	<u>\$ 664,252</u>	<u>\$ 664,252</u>	<u>\$ 686,860</u>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		3,706			
Beginning Fund Balance Conversion to GAAP Basis		<u>22,608</u>			
GAAP Basis Fund Balance (Deficit)		<u>\$ 716,071</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
 REGIONAL PLANNING COMMISSION USDA REVOLVING LOAN FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2017 and 2016

<u>ASSETS</u>	<u>2017</u>	<u>2016</u>
Cash	\$ 74,376	\$ 119,282
Receivables, Net of Uncollectible Amounts:		
Program Loans--Current Portion	82,095	73,798
Accrued Interest	1,548	1,737
Program Loans Receivable--Long Term Portion	<u>778,500</u>	<u>764,940</u>
Total Assets	<u>\$ 936,519</u>	<u>\$ 959,757</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Due To Other Funds	<u>\$ 775</u>	<u>\$ 143</u>
Total Liabilities	<u>775</u>	<u>143</u>
FUND BALANCE (DEFICIT):		
Restricted For Development	<u>935,744</u>	<u>959,614</u>
Total Fund Balance (Deficit)	<u>935,744</u>	<u>959,614</u>
Total Liabilities and Fund Balance	<u>\$ 936,519</u>	<u>\$ 959,757</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, 2017

	2017				2016
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$ 0	\$ 0	\$ 195,000	\$ 195,000	\$ 393,750
Interest on Program Loans	22,544	22,544	5,000	5,000	20,242
Investment Earnings	0	0	0	0	23
Total Revenues	<u>22,544</u>	<u>22,544</u>	<u>200,000</u>	<u>200,000</u>	<u>414,015</u>
EXPENDITURES:					
Development:					
Services	43,088	43,088	50,000	55,000	31,838
Total Expenditures	<u>43,088</u>	<u>43,088</u>	<u>50,000</u>	<u>55,000</u>	<u>31,838</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(20,544)</u>	<u>(20,544)</u>	<u>150,000</u>	<u>145,000</u>	<u>382,177</u>
OTHER FINANCING SOURCES (USES):					
Transfers Out	(3,326)	(3,326)	(7,500)	(2,500)	(1,694)
Net Other Financing Sources (Uses)	<u>(3,326)</u>	<u>(3,326)</u>	<u>(7,500)</u>	<u>(2,500)</u>	<u>(1,694)</u>
NET CHANGE IN FUND BALANCE	(23,870)	(23,870)	142,500	142,500	380,483
FUND BALANCE (DEFICIT)--Beginning of Year	959,614	959,614	959,614	959,614	579,131
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 935,744</u>	<u>\$ 935,744</u>	<u>\$ 1,102,114</u>	<u>\$ 1,102,114</u>	<u>\$ 959,614</u>

COUNTY OF CHAMPAIGN, ILLINOIS
 REGIONAL PLANNING COMMISSION ECONOMIC DEVELOPMENT LOAN FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2017 and 2016

<u>ASSETS</u>	<u>2017</u>	<u>2016</u>
Cash	\$ 3,535,160	\$ 3,687,617
Receivables, Net of Uncollectible Amounts:		
Program Loans--Current Portion	207,348	218,323
Accrued Interest	12,799	7,192
Program Loans Receivable--Long Term Portion	<u>3,652,193</u>	<u>2,118,902</u>
Total Assets	<u>\$ 7,407,500</u>	<u>\$ 6,032,034</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Due To Other Funds	\$ 19,296	\$ 14,518
Advances from Other Funds	<u>0</u>	<u>0</u>
Total Liabilities	<u>19,296</u>	<u>14,518</u>
 FUND BALANCE (DEFICIT):		
Restricted For Development	<u>7,388,204</u>	<u>6,017,516</u>
Total Fund Balance (Deficit)	<u>7,388,204</u>	<u>6,017,516</u>
Total Liabilities and Fund Balance	<u>\$ 7,407,500</u>	<u>\$ 6,032,034</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, 2017

	2017				2016
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$ 0	\$ 0	\$ 115,000	\$ 115,000	\$ 0
Interest on Program Loans	101,872	101,872	121,000	121,000	80,480
Investment Earnings	28,100	28,100	11,000	11,000	5,968
Total Revenues	<u>129,972</u>	<u>129,972</u>	<u>247,000</u>	<u>247,000</u>	<u>86,448</u>
EXPENDITURES:					
Development:					
Bad Debts	55,675	269,320	340,000	340,000	(59,740)
Total Expenditures	<u>55,675</u>	<u>269,320</u>	<u>340,000</u>	<u>340,000</u>	<u>(59,740)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>74,297</u>	<u>(139,348)</u>	<u>(93,000)</u>	<u>(93,000)</u>	<u>146,188</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	1,400,000	1,400,000	1,380,000	1,380,000	0
Transfers Out	(103,609)	(103,609)	(120,000)	(120,000)	(91,741)
Net Other Financing Sources (Uses)	<u>1,296,391</u>	<u>1,296,391</u>	<u>1,260,000</u>	<u>1,260,000</u>	<u>(91,741)</u>
NET CHANGE IN FUND BALANCE	1,370,688	1,157,043	1,167,000	1,167,000	54,447
FUND BALANCE (DEFICIT)--Beginning of Year	<u>6,017,516</u>	<u>6,376,037</u>	<u>6,376,037</u>	<u>6,376,037</u>	<u>5,963,069</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 7,388,204</u>	<u>\$ 7,533,080</u>	<u>\$ 7,543,037</u>	<u>\$ 7,543,037</u>	<u>\$ 6,017,516</u>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		213,645			
Beginning Fund Balance Conversion to GAAP Basis		<u>(358,521)</u>			
GAAP Basis Fund Balance (Deficit)		<u>\$ 7,388,204</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
WORKING CASH FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
<u>ASSETS</u>		
Cash	\$ 382,623	\$ 773
Investments	<u>0</u>	<u>378,842</u>
Total Assets	<u>\$ 382,623</u>	<u>\$ 379,615</u>
<u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Due To Other Funds	<u>\$ 4,909</u>	<u>\$ 59</u>
Total Liabilities	<u>4,909</u>	<u>59</u>
FUND BALANCE (DEFICIT):		
Restricted For General Government	<u>377,714</u>	<u>379,556</u>
Total Fund Balance (Deficit)	<u>377,714</u>	<u>379,556</u>
Total Liabilities and Fund Balance	<u>\$ 382,623</u>	<u>\$ 379,615</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, 2017

	2017				2016
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Investment Earnings	\$ 3,067	\$ 4,909	\$ 4,909	\$ 2,570	\$ 1,901
Total Revenues	<u>3,067</u>	<u>4,909</u>	<u>4,909</u>	<u>2,570</u>	<u>1,901</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>3,067</u>	<u>4,909</u>	<u>4,909</u>	<u>2,570</u>	<u>1,901</u>
OTHER FINANCING SOURCES (USES):					
Transfers Out	<u>(4,909)</u>	<u>(4,909)</u>	<u>(4,909)</u>	<u>(2,570)</u>	<u>(59)</u>
Net Other Financing Sources (Uses)	<u>(4,909)</u>	<u>(4,909)</u>	<u>(4,909)</u>	<u>(2,570)</u>	<u>(59)</u>
NET CHANGE IN FUND BALANCE	(1,842)	0	0	0	1,842
FUND BALANCE (DEFICIT)--Beginning of Year	<u>379,556</u>	<u>377,714</u>	<u>377,714</u>	<u>377,714</u>	<u>377,714</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 377,714</u>	<u>\$ 377,714</u>	<u>\$ 377,714</u>	<u>\$ 377,714</u>	<u>\$ 379,556</u>
Revenues/Sources Conversion to GAAP Basis		(1,842)			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		<u>1,842</u>			
GAAP Basis Fund Balance (Deficit)		<u>\$ 377,714</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY CLERK SURCHARGE FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
<u>ASSETS</u>		
Cash	<u>\$ 691</u>	<u>\$ 716</u>
Total Assets	<u><u>\$ 691</u></u>	<u><u>\$ 716</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	<u>691</u>	<u>716</u>
Total Liabilities	<u>691</u>	<u>716</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>\$ 691</u></u>	<u><u>\$ 716</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, 2017

	2017				2016
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Charges for Services	\$ 11,019	\$ 11,019	\$ 12,000	\$ 12,000	\$ 11,036
Total Revenues	11,019	11,019	12,000	12,000	11,036
EXPENDITURES:					
General Government: Services	11,019	11,019	12,000	12,000	11,036
Total Expenditures	11,019	11,019	12,000	12,000	11,036
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, 2017 and 2016

<u>ASSETS</u>	<u>2017</u>	<u>2016</u>
Cash	\$ 114,637	\$ 95,705
Receivables, Net of Uncollectible Amounts:		
Other	1,287	37
Prepaid Expenses	<u>0</u>	<u>0</u>
Total Assets	<u>\$ 115,924</u>	<u>\$ 95,742</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	\$ 535	\$ 778
Due To Other Funds	0	138
Due to Other Governments	<u>4,720</u>	<u>0</u>
Total Liabilities	<u>5,255</u>	<u>916</u>
FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>110,669</u>	<u>94,826</u>
Total Fund Balance (Deficit)	<u>110,669</u>	<u>94,826</u>
Total Liabilities and Fund Balance	<u>\$ 115,924</u>	<u>\$ 95,742</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, 2017

	2017				2016
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Fines & Forfeitures	\$ 23,779	\$ 23,779	\$ 15,000	\$ 15,000	\$ 9,844
Investment Earnings	724	724	35	35	155
Miscellaneous	0	0	1	1	10,150
Total Revenues	<u>\$ 24,503</u>	<u>\$ 24,503</u>	<u>\$ 15,036</u>	<u>\$ 15,036</u>	<u>\$ 20,149</u>
EXPENDITURES:					
Justice & Public Safety:					
Commodities	3,889	3,889	7,632	8,000	8,542
Services	4,771	4,771	18,368	18,000	7,040
Capital Outlay	0	0	0	0	9,928
Total Expenditures	<u>8,660</u>	<u>8,660</u>	<u>26,000</u>	<u>26,000</u>	<u>25,510</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>15,843</u>	<u>15,843</u>	<u>(10,964)</u>	<u>(10,964)</u>	<u>(5,361)</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	15,843	15,843	(10,964)	(10,964)	(5,361)
FUND BALANCE (DEFICIT)--Beginning of Year	<u>94,826</u>	<u>94,826</u>	<u>94,826</u>	<u>94,826</u>	<u>100,187</u>
FUND BALANCE (DEFICIT)--End of Year	<u><u>\$ 110,669</u></u>	<u><u>\$ 110,669</u></u>	<u><u>\$ 83,862</u></u>	<u><u>\$ 83,862</u></u>	<u><u>\$ 94,826</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT'S AUTOMATION FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2017 and 2016

<u>ASSETS</u>	<u>2017</u>	<u>2016</u>
Cash	\$ 47,694	\$ 35,915
Due From Other Funds	<u>50,324</u>	<u>64,356</u>
Total Assets	<u>\$ 98,018</u>	<u>\$ 100,271</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	\$ 0	\$ 3,650
Accounts Payable	247	578
Due To Other Funds	<u>0</u>	<u>1,223</u>
Total Liabilities	<u>247</u>	<u>5,451</u>
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>97,771</u>	<u>94,820</u>
Total Fund Balance (Deficit)	<u>97,771</u>	<u>94,820</u>
Total Liabilities and Fund Balance	<u>\$ 98,018</u>	<u>\$ 100,271</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, 2017

	2017				2016
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Charges for Services	\$ 220,931	\$ 220,931	\$ 255,000	\$ 255,000	\$ 237,860
Investment Earnings	135	135	0	0	16
Total Revenues	<u>221,066</u>	<u>221,066</u>	<u>255,000</u>	<u>255,000</u>	<u>237,876</u>
EXPENDITURES:					
Justice & Public Safety:					
Salaries	81,906	81,906	96,799	96,799	95,252
Fringe Benefits	20,631	20,631	25,970	25,970	24,313
Commodities	44,886	44,886	55,483	61,500	34,676
Services	121,016	121,016	143,017	137,000	134,765
Total Expenditures	<u>268,439</u>	<u>268,439</u>	<u>321,269</u>	<u>321,269</u>	<u>289,006</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(47,373)</u>	<u>(47,373)</u>	<u>(66,269)</u>	<u>(66,269)</u>	<u>(51,130)</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	50,324	50,324	85,080	85,080	64,356
Net Other Financing Sources (Uses)	<u>50,324</u>	<u>50,324</u>	<u>85,080</u>	<u>85,080</u>	<u>64,356</u>
NET CHANGE IN FUND BALANCE	2,951	2,951	18,811	18,811	13,226
FUND BALANCE (DEFICIT)--Beginning of Year	94,820	94,820	94,820	94,820	81,594
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 97,771</u>	<u>\$ 97,771</u>	<u>\$ 113,631</u>	<u>\$ 113,631</u>	<u>\$ 94,820</u>

COUNTY OF CHAMPAIGN, ILLINOIS
 RECORDER'S AUTOMATION FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2017 and 2016

<u>ASSETS</u>	<u>2017</u>	<u>2016</u>
Cash	\$ 548,269	\$ 555,467
Due From Other Funds	16,137	44,377
Prepaid Items	<u>693</u>	<u>693</u>
Total Assets	<u>\$ 565,099</u>	<u>\$ 600,537</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	\$ 2,807	\$ 2,683
Accounts Payable	8,364	11,181
Due To Other Funds	<u>3,491</u>	<u>3,309</u>
Total Liabilities	<u>14,662</u>	<u>17,173</u>
FUND BALANCE (DEFICIT):		
Restricted For General Government	<u>550,437</u>	<u>583,364</u>
Total Fund Balance (Deficit)	<u>550,437</u>	<u>583,364</u>
Total Liabilities and Fund Balance	<u>\$ 565,099</u>	<u>\$ 600,537</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, 2017

	2017				2016
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Charges for Services	\$ 179,548	\$ 179,548	\$ 150,000	\$ 150,000	\$ 208,470
Investment Earnings	3,730	3,730	350	350	830
Miscellaneous	20	20	0	0	0
Total Revenues	<u>183,298</u>	<u>183,298</u>	<u>150,350</u>	<u>150,350</u>	<u>209,300</u>
EXPENDITURES:					
General Government:					
Salaries	72,871	72,871	89,837	89,937	69,861
Fringe Benefits	2,887	2,887	4,750	4,650	3,121
Commodities	20,640	20,640	25,100	17,600	17,783
Services	67,627	67,627	73,350	53,850	101,956
Capital Outlay	52,200	52,200	58,000	85,000	52,200
Total Expenditures	<u>216,225</u>	<u>216,225</u>	<u>251,037</u>	<u>251,037</u>	<u>244,921</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(32,927)</u>	<u>(32,927)</u>	<u>(100,687)</u>	<u>(100,687)</u>	<u>(35,621)</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	(32,927)	(32,927)	(100,687)	(100,687)	(35,621)
FUND BALANCE (DEFICIT)--Beginning of Year	<u>583,364</u>	<u>583,364</u>	<u>583,364</u>	<u>583,364</u>	<u>618,985</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 550,437</u>	<u>\$ 550,437</u>	<u>\$ 482,677</u>	<u>\$ 482,677</u>	<u>\$ 583,364</u>

COUNTY OF CHAMPAIGN, ILLINOIS
CHILD SUPPORT SERVICES FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2017 and 2016

<u>ASSETS</u>	<u>2017</u>	<u>2016</u>
Cash	<u>\$ 174,929</u>	<u>\$ 287,088</u>
Total Assets	<u><u>\$ 174,929</u></u>	<u><u>\$ 287,088</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	\$ 3,109	\$ 0
Due To Other Funds	<u>14,851</u>	<u>21,694</u>
Total Liabilities	<u>17,960</u>	<u>21,694</u>
FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>156,969</u>	<u>265,394</u>
Total Fund Balance (Deficit)	<u>156,969</u>	<u>265,394</u>
Total Liabilities and Fund Balance	<u><u>\$ 174,929</u></u>	<u><u>\$ 287,088</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, 2017

	2017				2016
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Charges for Services	\$ 1,332	\$ 1,332	\$ 60,000	\$ 60,000	\$ 21,128
Investment Earnings	1,512	1,512	500	500	442
Total Revenues	<u>2,844</u>	<u>2,844</u>	<u>60,500</u>	<u>60,500</u>	<u>21,570</u>
EXPENDITURES:					
Justice & Public Safety:					
Salaries	76,462	76,462	77,771	79,986	22,762
Fringe Benefits	7,891	7,891	14,970	12,755	11,321
Commodities	9,617	9,617	10,914	6,000	3,948
Services	2,837	2,837	10,936	15,850	489
Total Expenditures	<u>96,807</u>	<u>96,807</u>	<u>114,591</u>	<u>114,591</u>	<u>38,520</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(93,963)</u>	<u>(93,963)</u>	<u>(54,091)</u>	<u>(54,091)</u>	<u>(16,950)</u>
OTHER FINANCING SOURCES (USES):					
Transfers Out	<u>(14,462)</u>	<u>(14,462)</u>	<u>(29,462)</u>	<u>(29,462)</u>	<u>(21,683)</u>
Net Other Financing Sources (Uses)	<u>(14,462)</u>	<u>(14,462)</u>	<u>(29,462)</u>	<u>(29,462)</u>	<u>(21,683)</u>
NET CHANGE IN FUND BALANCE	(108,425)	(108,425)	(83,553)	(83,553)	(38,633)
FUND BALANCE (DEFICIT)--Beginning of Year	<u>265,394</u>	<u>265,394</u>	<u>265,394</u>	<u>265,394</u>	<u>304,027</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 156,969</u>	<u>\$ 156,969</u>	<u>\$ 181,841</u>	<u>\$ 181,841</u>	<u>\$ 265,394</u>

COUNTY OF CHAMPAIGN, ILLINOIS
 PROBATION SERVICES FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2017 and 2016

<u>ASSETS</u>	<u>2017</u>	<u>2016</u>
Cash	\$ 1,459,290	\$ 1,406,213
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	72,472	0
Other	<u>0</u>	<u>120</u>
Total Assets	<u>\$ 1,531,762</u>	<u>\$ 1,406,333</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	\$ 16,185	\$ 24,637
Due To Other Funds	<u>15,243</u>	<u>14,389</u>
Total Liabilities	<u>31,428</u>	<u>39,026</u>
FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>1,500,334</u>	<u>1,367,307</u>
Total Fund Balance (Deficit)	<u>1,500,334</u>	<u>1,367,307</u>
Total Liabilities and Fund Balance	<u>\$ 1,531,762</u>	<u>\$ 1,406,333</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, 2017

	2017				2016
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Charges for Services	\$ 413,050	\$ 413,050	\$ 545,000	\$ 545,000	\$ 440,919
Intergovernmental	72,472	72,472	0	0	0
Investment Earnings	10,138	10,138	0	0	2,088
Miscellaneous	2,300	2,300	0	0	7,791
Total Revenues	497,960	497,960	545,000	545,000	450,798
EXPENDITURES:					
Justice & Public Safety:					
Commodities	43,839	43,839	56,550	46,550	35,516
Services	178,988	178,988	401,500	411,500	153,103
Capital Outlay	0	0	0	0	81,665
Debt Service:					
Principal Retirements	0	0	16	28,700	0
Interest & Fiscal Charges	0	0	31	2,000	0
Total Expenditures	222,827	222,827	458,097	488,750	270,284
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	275,133	275,133	86,903	56,250	180,514
OTHER FINANCING SOURCES (USES):					
Transfers Out	(142,106)	(142,106)	(142,107)	(111,454)	(159,700)
Net Other Financing Sources (Uses)	(142,106)	(142,106)	(142,107)	(111,454)	(159,700)
NET CHANGE IN FUND BALANCE	133,027	133,027	(55,204)	(55,204)	20,814
FUND BALANCE (DEFICIT)--Beginning of Year	1,367,307	1,367,307	1,367,307	1,367,307	1,346,493
FUND BALANCE (DEFICIT)--End of Year	\$ 1,500,334	\$ 1,500,334	\$ 1,312,103	\$ 1,312,103	\$ 1,367,307

COUNTY OF CHAMPAIGN, ILLINOIS
 TAX SALE AUTOMATION FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2017 and 2016

<u>ASSETS</u>	<u>2017</u>	<u>2016</u>
Cash	\$ 44,013	\$ 45,428
Receivables, Net of Uncollectible Amounts:		
Other	<u>0</u>	<u>0</u>
Total Assets	<u>\$ 44,013</u>	<u>\$ 45,428</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	\$ 0	\$ 2,067
Accounts Payable	3,505	78
Due To Other Funds	<u>0</u>	<u>25</u>
Total Liabilities	<u>3,505</u>	<u>2,170</u>
 FUND BALANCE (DEFICIT):		
Restricted For General Government	<u>40,508</u>	<u>43,258</u>
Total Fund Balance (Deficit)	<u>40,508</u>	<u>43,258</u>
Total Liabilities and Fund Balance	<u>\$ 44,013</u>	<u>\$ 45,428</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, 2017

	2017				2016
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Charges for Services	\$ 24,146	\$ 24,146	\$ 28,200	\$ 28,200	\$ 25,494
Investment Earnings	299	299	55	55	69
Total Revenues	24,445	24,445	28,255	28,255	25,563
EXPENDITURES:					
General Government:					
Salaries	7,082	7,082	7,832	5,000	10,102
Fringe Benefits	716	716	739	571	734
Commodities	3,829	3,829	9,425	9,000	4,123
Services	15,568	15,568	21,425	21,850	16,923
Capital Outlay	0	0	5,000	5,000	0
Total Expenditures	27,195	27,195	44,421	41,421	31,882
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,750)	(2,750)	(16,166)	(13,166)	(6,319)
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	(2,750)	(2,750)	(16,166)	(13,166)	(6,319)
FUND BALANCE (DEFICIT)--Beginning of Year	43,258	43,258	43,258	43,258	49,577
FUND BALANCE (DEFICIT)--End of Year	\$ 40,508	\$ 40,508	\$ 27,092	\$ 30,092	\$ 43,258

COUNTY OF CHAMPAIGN, ILLINOIS
STATE'S ATTORNEY DRUG FORFEITURES FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2017 and 2016

<u>ASSETS</u>	<u>2017</u>	<u>2016</u>
Cash	\$ 2,480	\$ 5,355
Due From Other Funds	<u>40,478</u>	<u>34,232</u>
Total Assets	<u>\$ 42,958</u>	<u>\$ 39,587</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	\$ 995	\$ 1,524
Due To Other Funds	<u>9,000</u>	<u>9,000</u>
Total Liabilities	<u>9,995</u>	<u>10,524</u>
FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>32,963</u>	<u>29,063</u>
Total Fund Balance (Deficit)	<u>32,963</u>	<u>29,063</u>
Total Liabilities and Fund Balance	<u>\$ 42,958</u>	<u>\$ 39,587</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, 2017

	2017				2016
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Fines & Forfeitures	\$ 38,991	\$ 38,991	\$ 30,000	\$ 30,000	\$ 31,962
Investment Earnings	271	271	0	0	51
Total Revenues	<u>39,262</u>	<u>39,262</u>	<u>30,000</u>	<u>30,000</u>	<u>32,013</u>
EXPENDITURES:					
Justice & Public Safety:					
Commodities	9,379	9,379	9,473	5,000	8,783
Services	16,983	16,983	17,302	4,275	10,788
Total Expenditures	<u>26,362</u>	<u>26,362</u>	<u>26,775</u>	<u>9,275</u>	<u>19,571</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>12,900</u>	<u>12,900</u>	<u>3,225</u>	<u>20,725</u>	<u>12,442</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	3,900	3,900	(5,775)	11,725	3,442
FUND BALANCE (DEFICIT)--Beginning of Year	<u>29,063</u>	<u>29,063</u>	<u>29,063</u>	<u>29,063</u>	<u>25,621</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 32,963</u>	<u>\$ 32,963</u>	<u>\$ 23,288</u>	<u>\$ 40,788</u>	<u>\$ 29,063</u>

COUNTY OF CHAMPAIGN, ILLINOIS
PROPERTY TAX INTEREST FEE FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2017 and 2016

<u>ASSETS</u>	<u>2017</u>	<u>2016</u>
Cash	\$ 49,428	\$ 67,108
Investments	<u>100,757</u>	<u>100,489</u>
Total Assets	<u>\$ 150,185</u>	<u>\$ 167,597</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Due To Other Funds	<u>\$ 49,384</u>	<u>\$ 67,108</u>
Total Liabilities	<u>49,384</u>	<u>67,108</u>
FUND BALANCE (DEFICIT):		
Restricted For General Government	<u>100,801</u>	<u>100,489</u>
Total Fund Balance (Deficit)	<u>100,801</u>	<u>100,489</u>
Total Liabilities and Fund Balance	<u>\$ 150,185</u>	<u>\$ 167,597</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, 2017

	2017				2016
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Charges for Services	\$ 48,660	\$ 48,660	\$ 58,500	\$ 58,500	\$ 66,720
Investment Earnings	1,036	768	705	705	609
Total Revenues	<u>49,696</u>	<u>49,428</u>	<u>59,205</u>	<u>59,205</u>	<u>67,329</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>49,696</u>	<u>49,428</u>	<u>59,205</u>	<u>59,205</u>	<u>67,329</u>
OTHER FINANCING SOURCES (USES):					
Transfers Out	<u>(49,384)</u>	<u>(49,384)</u>	<u>(59,205)</u>	<u>(59,205)</u>	<u>(67,108)</u>
Net Other Financing Sources (Uses)	<u>(49,384)</u>	<u>(49,384)</u>	<u>(59,205)</u>	<u>(59,205)</u>	<u>(67,108)</u>
NET CHANGE IN FUND BALANCE	312	44	0	0	221
FUND BALANCE (DEFICIT)--Beginning of Year	<u>100,489</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,268</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 100,801</u>	<u>\$ 100,044</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,489</u>
Revenues/Sources Conversion to GAAP Basis		268			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		<u>489</u>			
GAAP Basis Fund Balance (Deficit)		<u>\$ 100,801</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
ELECTION ASSISTANCE / ACCESSIBILITY GRANT FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
<u>ASSETS</u>		
Cash	<u>\$ 5,241</u>	<u>\$ 5,204</u>
Total Assets	<u><u>\$ 5,241</u></u>	<u><u>\$ 5,204</u></u>
<u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Due To Other Funds	<u>\$ 0</u>	<u>\$ 0</u>
Total Liabilities	<u>0</u>	<u>0</u>
FUND BALANCE (DEFICIT):		
Restricted For General Government	<u>5,241</u>	<u>5,204</u>
Total Fund Balance (Deficit)	<u>5,241</u>	<u>5,204</u>
Total Liabilities and Fund Balance	<u><u>\$ 5,241</u></u>	<u><u>\$ 5,204</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, 2017

	2017				2016
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$ 0	\$ 0	\$ 44,500	\$ 44,500	\$ 4,344
Investment Earnings	37	37	0	0	7
Total Revenues	37	37	44,500	44,500	4,351
EXPENDITURES:					
General Government:					
Capital Outlay	0	0	4,500	4,500	0
Total Expenditures	0	0	4,500	4,500	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	37	37	40,000	40,000	4,351
OTHER FINANCING SOURCES (USES):					
Transfers Out	0	0	0	0	(4,344)
Net Other Financing Sources (Uses)	0	0	0	0	(4,344)
NET CHANGE IN FUND BALANCE	37	37	40,000	40,000	7
FUND BALANCE (DEFICIT)--Beginning of Year	5,204	5,204	5,204	5,204	5,197
FUND BALANCE (DEFICIT)--End of Year	\$ 5,241	\$ 5,241	\$ 45,204	\$ 45,204	\$ 5,204

COUNTY OF CHAMPAIGN, ILLINOIS
 COUNTY HISTORICAL FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
<u>ASSETS</u>		
Cash	<u>\$ 8,601</u>	<u>\$ 8,541</u>
Total Assets	<u>\$ 8,601</u>	<u>\$ 8,541</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>8,601</u>	<u>8,541</u>
Total Fund Balance (Deficit)	<u>8,601</u>	<u>8,541</u>
Total Liabilities and Fund Balance	<u>\$ 8,601</u>	<u>\$ 8,541</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, 2017

	2017				2016
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Investment Earnings	\$ 60	\$ 60	\$ 10	\$ 10	\$ 12
Total Revenues	60	60	10	10	12
EXPENDITURES:					
Justice & Public Safety: Services	0	0	0	0	0
Total Expenditures	0	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	60	60	10	10	12
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	60	60	10	10	12
FUND BALANCE (DEFICIT)--Beginning of Year	8,541	8,541	8,541	8,541	8,529
FUND BALANCE (DEFICIT)--End of Year	\$ 8,601	\$ 8,601	\$ 8,551	\$ 8,551	\$ 8,541

COUNTY OF CHAMPAIGN, ILLINOIS
 CIRCUIT CLERK OPERATIONS AND ADMINISTRATION FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2017 and 2016

<u>ASSETS</u>	<u>2017</u>	<u>2016</u>
Cash	<u>\$ 126,873</u>	<u>\$ 180,733</u>
Total Assets	<u><u>\$ 126,873</u></u>	<u><u>\$ 180,733</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	\$ 7,839	\$ 2,077
Accounts Payable	14,032	10,624
Due To Other Funds	<u>5,237</u>	<u>28,574</u>
Total Liabilities	<u>27,108</u>	<u>41,275</u>
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>99,765</u>	<u>139,458</u>
Total Fund Balance (Deficit)	<u>99,765</u>	<u>139,458</u>
Total Liabilities and Fund Balance	<u><u>\$ 126,873</u></u>	<u><u>\$ 180,733</u></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, 2017

	2017				2016
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Charges for Services	\$ 177,389	\$ 177,389	\$ 282,500	\$ 282,500	\$ 203,276
Investment Earnings	977	977	200	200	322
Miscellaneous	1,715	1,715	0	0	0
Total Revenues	<u>180,081</u>	<u>180,081</u>	<u>282,700</u>	<u>282,700</u>	<u>203,598</u>
EXPENDITURES:					
Justice & Public Safety:					
Salaries	71,921	71,921	73,445	55,088	133,459
Fringe Benefits	21,881	21,881	26,004	19,162	32,397
Commodities	51,582	51,582	74,552	107,500	42,507
Services	15,799	15,799	21,642	54,500	42,661
Capital Outlay	55,606	55,606	55,607	15,000	30,365
Total Expenditures	<u>216,789</u>	<u>216,789</u>	<u>251,250</u>	<u>251,250</u>	<u>281,389</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(36,708)</u>	<u>(36,708)</u>	<u>31,450</u>	<u>31,450</u>	<u>(77,791)</u>
OTHER FINANCING SOURCES (USES):					
Transfers Out	<u>(2,985)</u>	<u>(2,985)</u>	<u>(17,877)</u>	<u>(17,877)</u>	<u>(27,877)</u>
Net Other Financing Sources (Uses)	<u>(2,985)</u>	<u>(2,985)</u>	<u>(17,877)</u>	<u>(17,877)</u>	<u>(27,877)</u>
NET CHANGE IN FUND BALANCE	(39,693)	(39,693)	13,573	13,573	(105,668)
FUND BALANCE (DEFICIT)--Beginning of Year	<u>139,458</u>	<u>139,458</u>	<u>139,458</u>	<u>139,458</u>	<u>245,126</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 99,765</u>	<u>\$ 99,765</u>	<u>\$ 153,031</u>	<u>\$ 153,031</u>	<u>\$ 139,458</u>

COUNTY OF CHAMPAIGN, ILLINOIS
 CIRCUIT CLERK ELECTRONIC CITATIONS FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2017 and 2016

<u>ASSETS</u>	<u>2017</u>	<u>2016</u>
Cash	<u>\$ 90,212</u>	<u>\$ 74,505</u>
Total Assets	<u><u>\$ 90,212</u></u>	<u><u>\$ 74,505</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>90,212</u>	<u>74,505</u>
Total Fund Balance (Deficit)	<u>90,212</u>	<u>74,505</u>
Total Liabilities and Fund Balance	<u><u>\$ 90,212</u></u>	<u><u>\$ 74,505</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, 2017

	2017				2016
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Charges for Services	\$ 15,125	\$ 15,125	\$ 25,000	\$ 25,000	\$ 17,302
Investment Earnings	582	582	100	100	162
Total Revenues	<u>15,707</u>	<u>15,707</u>	<u>25,100</u>	<u>25,100</u>	<u>17,464</u>
EXPENDITURES:					
Justice & Public Safety:					
Capital Outlay	<u>0</u>	<u>0</u>	<u>115,000</u>	<u>115,000</u>	<u>45,000</u>
Total Expenditures	<u>0</u>	<u>0</u>	<u>115,000</u>	<u>115,000</u>	<u>45,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>15,707</u>	<u>15,707</u>	<u>(89,900)</u>	<u>(89,900)</u>	<u>(27,536)</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	15,707	15,707	(89,900)	(89,900)	(27,536)
FUND BALANCE (DEFICIT)--Beginning of Year	<u>74,505</u>	<u>74,505</u>	<u>74,505</u>	<u>74,505</u>	<u>102,041</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 90,212</u>	<u>\$ 90,212</u>	<u>\$ (15,395)</u>	<u>\$ (15,395)</u>	<u>\$ 74,505</u>

COUNTY OF CHAMPAIGN, ILLINOIS
 STATES ATTORNEY RECORDS AUTOMATION FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2017 and 2016

<u>ASSETS</u>	<u>2017</u>	<u>2016</u>
Cash	\$ 12,010	\$ 10,151
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u>\$ 12,010</u>	<u>\$ 10,151</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	<u>\$ 1,120</u>	<u>\$ 0</u>
Total Liabilities	<u>1,120</u>	<u>0</u>
FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>10,890</u>	<u>10,151</u>
Total Fund Balance (Deficit)	<u>10,890</u>	<u>10,151</u>
Total Liabilities and Fund Balance	<u>\$ 12,010</u>	<u>\$ 10,151</u>

COUNTY OF CHAMPAIGN, ILLINOIS
STATE'S ATTORNEY RECORDS AUTOMATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2017

	2017				2016
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Charges for Services	\$ 5,813	\$ 5,813	\$ 8,000	\$ 8,000	\$ 5,984
Investment Earnings	86	86	0	0	11
Total Revenues	<u>5,899</u>	<u>5,899</u>	<u>8,000</u>	<u>8,000</u>	<u>5,995</u>
EXPENDITURES:					
Justice & Public Safety:					
Commodities	69	69	1,400	7,000	758
Services	5,091	5,091	6,100	500	0
Total Expenditures	<u>5,160</u>	<u>5,160</u>	<u>7,500</u>	<u>7,500</u>	<u>758</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>739</u>	<u>739</u>	<u>500</u>	<u>500</u>	<u>5,237</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	739	739	500	500	5,237
FUND BALANCE (DEFICIT)--Beginning of Year	<u>10,151</u>	<u>10,151</u>	<u>10,151</u>	<u>10,151</u>	<u>4,914</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 10,890</u>	<u>\$ 10,890</u>	<u>\$ 10,651</u>	<u>\$ 10,651</u>	<u>\$ 10,151</u>

COUNTY OF CHAMPAIGN, ILLINOIS
 JAIL COMMISSARY FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2017 and 2016

<u>ASSETS</u>	<u>2017</u>	<u>2016</u>
Cash	\$ 388,241	\$ 380,340
Receivables, Net of Uncollectible Amounts:		
Other	<u>4,144</u>	<u>8,204</u>
Total Assets	<u>\$ 392,385</u>	<u>\$ 388,544</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	<u>\$ 2,605</u>	<u>\$ 3,278</u>
Total Liabilities	<u>2,605</u>	<u>3,278</u>
FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>389,780</u>	<u>385,266</u>
Total Fund Balance (Deficit)	<u>389,780</u>	<u>385,266</u>
Total Liabilities and Fund Balance	<u>\$ 392,385</u>	<u>\$ 388,544</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, 2017

	2017				2016
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Investment Earnings	\$ 2,463	\$ 2,463	\$ 200	\$ 200	\$ 465
Miscellaneous	55,601	55,601	55,000	55,000	55,448
Total Revenues	<u>58,064</u>	<u>58,064</u>	<u>55,200</u>	<u>55,200</u>	<u>55,913</u>
EXPENDITURES:					
Justice & Public Safety:					
Commodities	16,482	16,482	47,633	46,999	3,914
Services	20,676	20,676	37,990	50,801	25,242
Capital Outlay	16,392	16,392	57,177	45,000	0
Total Expenditures	<u>53,550</u>	<u>53,550</u>	<u>142,800</u>	<u>142,800</u>	<u>29,156</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>4,514</u>	<u>4,514</u>	<u>(87,600)</u>	<u>(87,600)</u>	<u>26,757</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	4,514	4,514	(87,600)	(87,600)	26,757
FUND BALANCE (DEFICIT)--Beginning of Year	<u>385,266</u>	<u>385,266</u>	<u>385,266</u>	<u>385,266</u>	<u>358,509</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 389,780</u>	<u>\$ 389,780</u>	<u>\$ 297,666</u>	<u>\$ 297,666</u>	<u>\$ 385,266</u>

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY JAIL MEDICAL COSTS FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2017 and 2016

<u>ASSETS</u>	<u>2017</u>	<u>2016</u>
Cash	<u>\$ 21,761</u>	<u>\$ 23,791</u>
Total Assets	<u><u>\$ 21,761</u></u>	<u><u>\$ 23,791</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Due To Other Funds	<u>\$ 18,503</u>	<u>\$ 20,533</u>
Total Liabilities	<u>18,503</u>	<u>20,533</u>
FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>3,258</u>	<u>3,258</u>
Total Fund Balance (Deficit)	<u>3,258</u>	<u>3,258</u>
Total Liabilities and Fund Balance	<u><u>\$ 21,761</u></u>	<u><u>\$ 23,791</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY JAIL MEDICAL COSTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2017

	2017				2016
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Charges for Services	\$ 18,407	\$ 18,407	\$ 24,300	\$ 24,300	\$ 20,888
Investment Earnings	96	96	10	10	21
Total Revenues	<u>18,503</u>	<u>18,503</u>	<u>24,310</u>	<u>24,310</u>	<u>20,909</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>18,503</u>	<u>18,503</u>	<u>24,310</u>	<u>24,310</u>	<u>20,909</u>
OTHER FINANCING SOURCES (USES):					
Transfers Out	<u>(18,503)</u>	<u>(18,503)</u>	<u>(24,300)</u>	<u>(24,300)</u>	<u>(20,533)</u>
Net Other Financing Sources (Uses)	<u>(18,503)</u>	<u>(18,503)</u>	<u>(24,300)</u>	<u>(24,300)</u>	<u>(20,533)</u>
NET CHANGE IN FUND BALANCE	0	0	10	10	376
FUND BALANCE (DEFICIT)--Beginning of Year	<u>3,258</u>	<u>3,258</u>	<u>3,258</u>	<u>3,258</u>	<u>2,882</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 3,258</u>	<u>\$ 3,258</u>	<u>\$ 3,268</u>	<u>\$ 3,268</u>	<u>\$ 3,258</u>

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY CLERK'S AUTOMATION FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2017 and 2016

<u>ASSETS</u>	<u>2017</u>	<u>2016</u>
Cash	\$ 134,532	\$ 120,131
Due From Other Funds	<u>0</u>	<u>8,586</u>
Total Assets	<u>\$ 134,532</u>	<u>\$ 128,717</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	<u>\$ 199</u>	<u>\$ 542</u>
Total Liabilities	<u>199</u>	<u>542</u>
FUND BALANCE (DEFICIT):		
Restricted For General Government	<u>134,333</u>	<u>128,175</u>
Total Fund Balance (Deficit)	<u>134,333</u>	<u>128,175</u>
Total Liabilities and Fund Balance	<u>\$ 134,532</u>	<u>\$ 128,717</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, 2017

	2017				2016
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Charges for Services	\$ 16,620	\$ 16,620	\$ 20,000	\$ 20,000	\$ 18,156
Investment Earnings	889	889	0	0	166
Miscellaneous	8,311	8,311	7,500	7,500	7,594
Total Revenues	<u>25,820</u>	<u>25,820</u>	<u>27,500</u>	<u>27,500</u>	<u>25,916</u>
EXPENDITURES:					
General Government:					
Commodities	19,662	19,662	20,000	19,000	19,884
Total Expenditures	<u>19,662</u>	<u>19,662</u>	<u>20,000</u>	<u>19,000</u>	<u>19,884</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>6,158</u>	<u>6,158</u>	<u>7,500</u>	<u>8,500</u>	<u>6,032</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	8,586
Net Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,586</u>
NET CHANGE IN FUND BALANCE	6,158	6,158	7,500	8,500	14,618
FUND BALANCE (DEFICIT)--Beginning of Year	<u>128,175</u>	<u>128,175</u>	<u>128,175</u>	<u>128,175</u>	<u>113,557</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 134,333</u>	<u>\$ 134,333</u>	<u>\$ 135,675</u>	<u>\$ 136,675</u>	<u>\$ 128,175</u>

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT DOCUMENT STORAGE FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2017 and 2016

	2017	2016
<u>ASSETS</u>		
Cash	\$ 182,531	\$ 237,840
Due From Other Funds	0	0
Total Assets	\$ 182,531	\$ 237,840
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	\$ 3,831	\$ 2,594
Accounts Payable	10,232	19,371
Due To Other Funds	19,140	18,777
Total Liabilities	33,203	40,742
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	149,328	197,098
Total Fund Balance (Deficit)	149,328	197,098
Total Liabilities and Fund Balance	\$ 182,531	\$ 237,840

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, 2017

	2017				2016
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Charges for Services	\$ 219,231	\$ 219,231	\$ 250,000	\$ 250,000	\$ 234,867
Investment Earnings	1,228	1,228	250	250	360
Total Revenues	<u>220,459</u>	<u>220,459</u>	<u>250,250</u>	<u>250,250</u>	<u>235,227</u>
EXPENDITURES:					
Justice & Public Safety:					
Salaries	99,809	99,809	100,066	100,087	84,096
Fringe Benefits	42,086	42,086	45,457	45,436	38,577
Commodities	31,623	31,623	37,730	60,000	13,448
Services	75,433	75,433	92,819	71,950	75,514
Capital Outlay	1,401	1,401	1,401	0	29,417
Total Expenditures	<u>250,352</u>	<u>250,352</u>	<u>277,473</u>	<u>277,473</u>	<u>241,052</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(29,893)</u>	<u>(29,893)</u>	<u>(27,223)</u>	<u>(27,223)</u>	<u>(5,825)</u>
OTHER FINANCING SOURCES (USES):					
Transfers Out	<u>(17,877)</u>	<u>(17,877)</u>	<u>(17,877)</u>	<u>(17,877)</u>	<u>(17,877)</u>
Net Other Financing Sources (Uses)	<u>(17,877)</u>	<u>(17,877)</u>	<u>(17,877)</u>	<u>(17,877)</u>	<u>(17,877)</u>
NET CHANGE IN FUND BALANCE	(47,770)	(47,770)	(45,100)	(45,100)	(23,702)
FUND BALANCE (DEFICIT)--Beginning of Year	<u>197,098</u>	<u>197,098</u>	<u>197,098</u>	<u>197,098</u>	<u>220,800</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 149,328</u>	<u>\$ 149,328</u>	<u>\$ 151,998</u>	<u>\$ 151,998</u>	<u>\$ 197,098</u>

COUNTY OF CHAMPAIGN, ILLINOIS
 VICTIM ADVOCACY GRANT FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2017 and 2016

<u>ASSETS</u>	<u>2017</u>	<u>2016</u>
Cash	\$ 0	\$ 0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	21,578	10,789
Due From Other Funds	<u>21,250</u>	<u>21,250</u>
Total Assets	<u>\$ 42,828</u>	<u>\$ 32,039</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	\$ 1,924	\$ 2,150
Due To Other Funds	<u>40,478</u>	<u>34,232</u>
Total Liabilities	<u>42,402</u>	<u>36,382</u>
FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	426	0
Unassigned	<u>0</u>	<u>(4,343)</u>
Total Fund Balance (Deficit)	<u>426</u>	<u>(4,343)</u>
Total Liabilities and Fund Balance	<u>\$ 42,828</u>	<u>\$ 32,039</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, 2017

	2017				2016
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$ 43,156	\$ 43,156	\$ 34,525	\$ 34,525	\$ 45,314
Total Revenues	43,156	43,156	34,525	34,525	45,314
EXPENDITURES:					
Justice & Public Safety:					
Salaries	59,637	59,637	59,638	57,019	56,102
Total Expenditures	59,637	59,637	59,638	57,019	56,102
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(16,481)	(16,481)	(25,113)	(22,494)	(10,788)
OTHER FINANCING SOURCES (USES):					
Transfers In	21,250	21,250	21,250	21,250	21,250
Net Other Financing Sources (Uses)	21,250	21,250	21,250	21,250	21,250
NET CHANGE IN FUND BALANCE	4,769	4,769	(3,863)	(1,244)	10,462
FUND BALANCE (DEFICIT)--Beginning of Year	(4,343)	(4,343)	(4,343)	(4,343)	(14,805)
FUND BALANCE (DEFICIT)--End of Year	\$ 426	\$ 426	\$ (8,206)	\$ (5,587)	\$ (4,343)

COUNTY OF CHAMPAIGN, ILLINOIS
SOLID WASTE MANAGEMENT FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2017 and 2016

	2017	2016
<u>ASSETS</u>		
Cash	\$ 46,735	\$ 49,013
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	\$ 773	\$ 0
Total Assets	\$ 47,508	\$ 49,013
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	0	159
Due to Other Funds	1,799	0
Unearned Revenues	1,050	900
Total Liabilities	2,849	1,059
 FUND BALANCE (DEFICIT):		
Committed To General Government	44,659	47,954
Total Fund Balance (Deficit)	44,659	47,954
Total Liabilities and Fund Balance	\$ 47,508	\$ 49,013

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, 2017

	2017				2016
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$ 25,789	\$ 25,789	\$ 44,110	\$ 44,110	\$ 37,432
Licenses & Permits	1,750	1,750	1,700	1,700	1,550
Investment Earnings	301	301	30	30	87
Miscellaneous	7,287	7,287	1,500	1,500	1,170
Total Revenues	35,127	35,127	47,340	47,340	40,239
EXPENDITURES:					
General Government:					
Commodities	0	0	1,000	1,000	382
Services	38,422	38,422	73,660	73,660	58,987
Total Expenditures	38,422	38,422	74,660	74,660	59,369
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,295)	(3,295)	(27,320)	(27,320)	(19,130)
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	(3,295)	(3,295)	(27,320)	(27,320)	(19,130)
FUND BALANCE (DEFICIT)--Beginning of Year	47,954	47,954	47,954	47,954	67,084
FUND BALANCE (DEFICIT)--End of Year	\$ 44,659	\$ 44,659	\$ 20,634	\$ 20,634	\$ 47,954

COUNTY OF CHAMPAIGN, ILLINOIS
CHILD ADVOCACY CENTER FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2017 and 2016

<u>ASSETS</u>	<u>2017</u>	<u>2016</u>
Cash	\$ 17,117	\$ 47,470
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	<u>54,902</u>	<u>3,663</u>
Total Assets	<u>\$ 72,019</u>	<u>\$ 51,133</u>
 <u>LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	\$ 5,873	\$ 4,744
Accounts Payable	13,799	3,896
Due To Other Funds	<u>4,506</u>	<u>3,406</u>
Total Liabilities	<u>24,178</u>	<u>12,046</u>
DEFERRED INFLOW OF RESOURCES:		
Unavailable Revenue	<u>6,808</u>	<u>0</u>
FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>41,033</u>	<u>39,087</u>
Total Fund Balance (Deficit)	<u>41,033</u>	<u>39,087</u>
Total Liabilities, Deferred Inflow of Resources, and Fund Balance	<u>\$ 72,019</u>	<u>\$ 51,133</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, 2017

	2017				2016
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$ 269,233	\$ 269,233	\$ 250,293	\$ 216,758	\$ 193,745
Investment Earnings	184	184	10	10	50
Miscellaneous	13,202	13,202	28,500	28,500	20,168
Total Revenues	282,619	282,619	278,803	245,268	213,963
EXPENDITURES:					
Justice & Public Safety:					
Salaries	127,000	127,000	127,001	117,909	111,965
Fringe Benefits	38,968	38,968	39,081	29,638	24,673
Commodities	9,713	9,713	9,731	24,145	7,760
Services	104,992	104,992	108,955	79,541	71,113
Total Expenditures	280,673	280,673	284,768	251,233	215,511
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,946	1,946	(5,965)	(5,965)	(1,548)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	25,000
Net Other Financing Sources (Uses)	0	0	0	0	25,000
NET CHANGE IN FUND BALANCE	1,946	1,946	(5,965)	(5,965)	23,452
FUND BALANCE (DEFICIT)--Beginning of Year	39,087	39,087	39,087	39,087	15,635
FUND BALANCE (DEFICIT)--End of Year	\$ 41,033	\$ 41,033	\$ 33,122	\$ 33,122	\$ 39,087

COUNTY OF CHAMPAIGN, ILLINOIS
SPECIALTY COURTS FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2017 and 2016

<u>ASSETS</u>	<u>2017</u>	<u>2016</u>
Cash	\$ 74,666	\$ 74,191
Receivables, Net of Uncollectible Amounts:		
Other	20	10
Due From Other Funds	59,034	58,677
Prepaid Items	<u>15</u>	<u>0</u>
Total Assets	<u>\$ 133,735</u>	<u>\$ 132,878</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	\$ 1,670	\$ 1,654
Accounts Payable	612	1,395
Due To Other Funds	<u>545</u>	<u>565</u>
Total Liabilities	<u>2,827</u>	<u>3,614</u>
FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>130,908</u>	<u>129,264</u>
Total Fund Balance (Deficit)	<u>130,908</u>	<u>129,264</u>
Total Liabilities and Fund Balance	<u>\$ 133,735</u>	<u>\$ 132,878</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, 2017

	2017				2016
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Charges for Services	\$ 15,987	\$ 15,987	\$ 20,000	\$ 20,000	\$ 14,238
Investment Earnings	708	708	25	25	142
Miscellaneous	1,216	1,216	0	0	386
Total Revenues	<u>17,911</u>	<u>17,911</u>	<u>20,025</u>	<u>20,025</u>	<u>14,766</u>
EXPENDITURES:					
Justice & Public Safety:					
Salaries	43,428	43,428	43,856	43,856	44,710
Fringe Benefits	15,606	15,606	17,330	17,330	13,975
Services	16,267	16,267	20,000	20,000	8,047
Total Expenditures	<u>75,301</u>	<u>75,301</u>	<u>81,186</u>	<u>81,186</u>	<u>66,732</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(57,390)</u>	<u>(57,390)</u>	<u>(61,161)</u>	<u>(61,161)</u>	<u>(51,966)</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	59,034	59,034	60,763	60,763	58,676
Net Other Financing Sources (Uses)	<u>59,034</u>	<u>59,034</u>	<u>60,763</u>	<u>60,763</u>	<u>58,676</u>
NET CHANGE IN FUND BALANCE	1,644	1,644	(398)	(398)	6,710
FUND BALANCE (DEFICIT)--Beginning of Year	<u>129,264</u>	<u>129,264</u>	<u>129,264</u>	<u>129,264</u>	<u>122,554</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 130,908</u>	<u>\$ 130,908</u>	<u>\$ 128,866</u>	<u>\$ 128,866</u>	<u>\$ 129,264</u>

DEBT SERVICE FUNDS

Purpose: Debt service funds are used to account for financial resources that are restricted, committed, or assigned to expenditure for debt principal and interest.

COUNTY OF CHAMPAIGN, ILLINOIS
 2003 SERIES NURSING HOME BOND DEBT SERVICE FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2017 and 2016

	2017	2016
<u>ASSETS</u>		
Cash	\$ 393,344	\$ 384,881
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,431,388	1,433,084
Due From Other Funds	43,310	43,310
Total Assets	<u>\$ 1,868,042</u>	<u>\$ 1,861,275</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	\$ 0	\$ 0
Total Liabilities	0	0
DEFERRED INFLOW OF RESOURCES:		
Subsequent Year's Property Taxes	1,431,388	1,433,084
Total Deferred Inflow of Resources	1,431,388	1,433,084
FUND BALANCE (DEFICIT):		
Restricted For Debt Service	436,654	428,191
Total Fund Balance (Deficit)	436,654	428,191
Total Liabilities, Deferred Inflow of Resources, and Fund Balance	<u>\$ 1,868,042</u>	<u>\$ 1,861,275</u>

COUNTY OF CHAMPAIGN, ILLINOIS
 2003 SERIES NURSING HOME BOND DEBT SERVICE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2017

	2017				2016
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$1,440,641	\$1,440,641	\$1,440,575	\$1,440,575	\$1,436,222
Investment Earnings	7,347	7,347	0	0	1,434
Total Revenues	<u>1,447,988</u>	<u>1,447,988</u>	<u>1,440,575</u>	<u>1,440,575</u>	<u>1,437,656</u>
EXPENDITURES:					
Debt Service:					
Principal Retirement	1,145,000	1,145,000	1,145,000	1,145,000	1,085,000
Interest & Fiscal Charges	294,525	294,525	295,575	295,575	351,488
Total Expenditures	<u>1,439,525</u>	<u>1,439,525</u>	<u>1,440,575</u>	<u>1,440,575</u>	<u>1,436,488</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>8,463</u>	<u>8,463</u>	<u>0</u>	<u>0</u>	<u>1,168</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	8,463	8,463	0	0	1,168
FUND BALANCE (DEFICIT)--Beginning of Year	<u>428,191</u>	<u>428,191</u>	<u>428,191</u>	<u>428,191</u>	<u>427,023</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 436,654</u>	<u>\$ 436,654</u>	<u>\$ 428,191</u>	<u>\$ 428,191</u>	<u>\$ 428,191</u>

COUNTY OF CHAMPAIGN, ILLINOIS
 2007 SERIES HIGHWAY FACILITY BOND DEBT SERVICE FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2017 and 2016

<u>ASSETS</u>	<u>2017</u>	<u>2016</u>
Cash	<u>\$ 0</u>	<u>\$ 867</u>
Total Assets	<u><u>\$ 0</u></u>	<u><u>\$ 867</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	<u>\$ 0</u>	<u>\$ 0</u>
Total Liabilities	<u>0</u>	<u>0</u>
FUND BALANCE (DEFICIT):		
Restricted For Debt Service	<u>0</u>	<u>867</u>
Total Fund Balance (Deficit)	<u>0</u>	<u>867</u>
Total Liabilities and Fund Balance	<u><u>\$ 0</u></u>	<u><u>\$ 867</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
 2007 SERIES HIGHWAY FACILITY BOND DEBT SERVICE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2017

	2017				2016
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Investment Earnings	\$ 2	\$ 2	\$ 0	\$ 0	\$ 109
Total Revenues	2	2	0	0	109
EXPENDITURES:					
Debt Service:					
Principal Retirement	0	0	0	0	195,000
Interest & Fiscal Charges	0	0	0	0	8,288
Total Expenditures	0	0	0	0	203,288
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2	2	0	0	(203,179)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	203,288
Transfers Out	(869)	(869)	(869)	0	0
Net Other Financing Sources (Uses)	(869)	(869)	(869)	0	203,288
NET CHANGE IN FUND BALANCE	(867)	(867)	(869)	0	109
FUND BALANCE (DEFICIT)--Beginning of Year	867	867	867	867	758
FUND BALANCE (DEFICIT)--End of Year	\$ 0	\$ 0	\$ (2)	\$ 867	\$ 867

CAPITAL PROJECTS FUNDS

Purpose: Capital projects funds are used to account for financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

COUNTY OF CHAMPAIGN, ILLINOIS
 CAPITAL ASSET REPLACEMENT FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2017 and 2016

<u>ASSETS</u>	<u>2017</u>	<u>2016</u>
Cash	\$ 356,858	\$ 284,797
Receivables, Net of Uncollectible Amounts:		
Other	3,570	0
Due From Other Funds	<u>959,585</u>	<u>916,168</u>
Total Assets	<u>\$ 1,320,013</u>	<u>\$ 1,200,965</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	<u>\$ 25,264</u>	<u>\$ 39,835</u>
Total Liabilities	<u>25,264</u>	<u>39,835</u>
FUND BALANCE (DEFICIT):		
Assigned to Capital Projects	<u>1,294,749</u>	<u>1,161,130</u>
Total Fund Balance (Deficit)	<u>1,294,749</u>	<u>1,161,130</u>
Total Liabilities and Fund Balance	<u>\$ 1,320,013</u>	<u>\$ 1,200,965</u>

COUNTY OF CHAMPAIGN, ILLINOIS
 CAPITAL ASSET REPLACEMENT FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2017

	2017				2016
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$ 18,550	\$ 18,550	\$ 18,550	\$ 0	\$ 0
Investment Earnings	4,744	4,744	0	0	1,182
Miscellaneous	5,017	5,017	0	0	4,200
Total Revenues	28,311	28,311	18,550	0	5,382
EXPENDITURES:					
General Government:					
Commodities	70,475	70,475	123,776	123,557	83,165
Services	93,591	117,132	149,393	20,567	130,510
Capital Outlay	434,474	465,774	657,352	663,360	485,098
Justice & Public Safety:					
Commodities	156,831	156,831	490,220	491,493	159,750
Services	7,587	7,587	9,092	5,500	13,729
Capital Outlay	35,890	35,890	222,547	188,976	64,710
Development:					
Commodities	4,011	4,011	5,376	5,376	1,665
Services	447	447	1,800	1,800	300
Debt Service					
Principal Retirement	34,475	34,475	34,476	5,792	5,908
Interest & Fiscal Charges	2,307	2,307	2,308	339	222
Total Expenditures	840,088	894,929	1,696,340	1,506,760	945,057
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(811,777)	(866,618)	(1,677,790)	(1,506,760)	(939,675)
OTHER FINANCING SOURCES (USES):					
Capital Lease Financing	0	0	0	0	141,728
Transfers In	945,396	945,396	945,397	914,744	944,137
Net Other Financing Sources (Uses)	945,396	945,396	945,397	914,744	1,085,865
NET CHANGE IN FUND BALANCE	133,619	78,778	(732,393)	(592,016)	146,190
FUND BALANCE (DEFICIT)--Beginning of Year	1,161,130	1,161,130	1,161,130	1,161,130	1,014,940
FUND BALANCE (DEFICIT)--End of Year	\$ 1,294,749	\$ 1,239,908	\$ 428,737	\$ 569,114	\$ 1,161,130
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		54,841			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		\$ 1,294,749			

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT COMPLEX CONSTRUCTION FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2017 and 2016

<u>ASSETS</u>	<u>2017</u>	<u>2016</u>
Cash	<u>\$ 287,866</u>	<u>\$ 377,312</u>
Total Assets	<u><u>\$ 287,866</u></u>	<u><u>\$ 377,312</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	<u>\$ 0</u>	<u>\$ 66,690</u>
Total Liabilities	<u>0</u>	<u>66,690</u>
FUND BALANCE (DEFICIT):		
Assigned to Capital Projects	<u>287,866</u>	<u>310,622</u>
Total Fund Balance (Deficit)	<u>287,866</u>	<u>310,622</u>
Total Liabilities and Fund Balance	<u><u>\$ 287,866</u></u>	<u><u>\$ 377,312</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT COMPLEX CONSTRUCTION FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2017

	2017				2016
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Investment Earnings	\$ 1,823	\$ 1,823	\$ 250	\$ 250	\$ 1,280
Total Revenues	1,823	1,823	250	250	1,280
EXPENDITURES:					
Justice & Public Safety:					
Services	15,554	15,554	75,036	60,000	113,459
Capital Outlay	9,025	9,025	9,026	0	0
Total Expenditures	24,579	24,579	84,062	60,000	113,459
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(22,756)	(22,756)	(83,812)	(59,750)	(112,179)
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	(22,756)	(22,756)	(83,812)	(59,750)	(112,179)
FUND BALANCE (DEFICIT)--Beginning of Year	310,622	310,622	310,622	310,622	422,801
FUND BALANCE (DEFICIT)--End of Year	\$ 287,866	\$ 287,866	\$ 226,810	\$ 250,872	\$ 310,622

ENTERPRISE FUNDS

Purpose: Enterprise funds are used to account for activities for which a fee is charged to external users for goods or services.

COUNTY OF CHAMPAIGN, ILLINOIS
NURSING HOME FUND
COMPARATIVE STATEMENT OF NET POSITION
DECEMBER 31, 2017 and 2016

<u>ASSETS</u>	<u>2017</u>	<u>2016</u>
CURRENT ASSETS:		
Cash	\$ 266,654	\$ 313,060
Receivables, Net of Uncollectible Amounts:		
Patient Accounts	962,934	1,218,794
Property Taxes	1,296,386	1,243,868
Intergovernmental	764,773	2,229,394
Other	773	897
Due From Other Funds	35,456	35,456
Inventories	6,014	21,112
Prepaid Items	23,520	10,862
Resident Trust Accounts	12,012	21,646
NONCURRENT ASSETS:		
Capital Assets:		
Buildings and Improvements	24,608,215	24,561,009
Equipment	1,667,928	1,604,828
Less Accumulated Depreciation	(8,197,115)	(7,419,141)
Net Pension Asset	<u>1,591,742</u>	<u>0</u>
Total Assets	<u>23,039,292</u>	<u>23,841,785</u>
<u>DEFERRED OUTFLOW OF RESOURCES</u>		
Related to Pension Liability	<u>22,304</u>	<u>1,544,583</u>
Total Assets and Deferred Outflows of Resources	<u>\$23,061,596</u>	<u>\$25,386,368</u>
<u>LIABILITIES</u>		
CURRENT LIABILITIES:		
Accrued Salaries Payable	\$ 288,194	\$ 258,623
Accounts Payable	2,216,051	2,564,488
Due To Other Funds	3,106,717	982,920
Funds Held For Others	12,012	21,646
Compensated Absences Payable	34,521	53,172
Tax Anticipation Notes Payable	0	1,021,757
Due to Other Governments	0	0
NONCURRENT LIABILITIES:		
Compensated Absences Payable	138,082	212,688
Net Obligation for Other Post-Employment Benefits	234,266	224,375
Net Pension Liability	<u>0</u>	<u>1,749,296</u>
Total Liabilities	<u>6,029,843</u>	<u>7,088,965</u>
<u>DEFERRED INFLOW OF RESOURCES</u>		
Subsequent Year's Property Taxes	1,296,386	1,243,868
Related to Pension Liability	<u>2,083,855</u>	<u>41,167</u>
Total Deferred Inflow of Resources	<u>3,380,241</u>	<u>1,285,035</u>
<u>NET POSITION</u>		
Invested in Capital Assets	18,079,028	18,746,696
Unrestricted	<u>(4,427,516)</u>	<u>(1,734,328)</u>
Total Net Position	<u>\$13,651,512</u>	<u>\$17,012,368</u>

COUNTY OF CHAMPAIGN, ILLINOIS
NURSING HOME FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2017

	2017				2016
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
OPERATING REVENUES:					
Charges for Services	\$ 8,714,756	\$ 11,139,142	\$ 13,227,139	\$ 13,227,139	\$ 11,353,204
Miscellaneous	6,766	6,766	15,300	15,300	3,268
Total Operating Revenues	8,721,522	11,145,908	13,242,439	13,242,439	11,356,472
OPERATING EXPENSES:					
Salaries	6,137,430	6,224,061	6,534,481	6,170,882	6,667,136
Fringe Benefits	2,083,679	1,714,662	1,916,075	2,279,674	1,027,453
Commodities	816,420	796,056	953,988	834,429	843,742
Services	3,224,127	3,355,959	4,675,252	4,826,837	4,711,924
Capital Outlay	15,406	54,099	62,440	24,000	0
Depreciation	777,974	0	0	0	776,091
Total Operating Expenses	13,055,036	12,144,837	14,142,236	14,135,822	14,026,346
OPERATING INCOME (LOSS)	(4,333,514)	(998,929)	(899,797)	(893,383)	(2,669,874)
NON-OPERATING REVENUES (EXPENSES):					
Property Tax	1,205,269	\$ 1,205,269	1,209,562	1,250,370	1,162,511
Intergovernmental Revenue	56,249	56,249	0	0	0
Investment Earnings	418	418	0	0	545
Donations	1,684	1,684	2,000	2,000	4,542
Interest Expense	(8,292)	(8,292)	(8,293)	(3,500)	(6,955)
Net Non-Operating Revenues (Expenses)	1,255,328	1,255,328	1,203,269	1,248,870	1,160,643
INCOME (LOSS) BEFORE TRANSFERS	(3,078,186)	256,399	303,472	355,487	(1,509,231)
Transfers In	0	0	0	0	0
Transfers Out	(282,670)	0	(271,463)	(282,670)	(285,814)
CHANGE IN NET POSITION	(3,360,856)	256,399	32,009	72,817	(1,795,045)
NET POSITION--Beginning of Year	17,012,368	241,828	241,828	241,828	18,807,413
NET POSITION--End of Year	\$ 13,651,512	\$ 498,227	\$ 273,837	\$ 314,645	\$ 17,012,368
Revenues/Transfers In Conversion to GAAP Basis		(2,424,386)			
Expenses/Transfers Out Conversion to GAAP Basis		(1,192,869)			
Beginning Net Position Conversion to GAAP Basis		16,770,540			
GAAP Basis Net Position		\$ 13,651,512			

COUNTY OF CHAMPAIGN, ILLINOIS
NURSING HOME FUND
COMPARATIVE STATEMENT OF CASH FLOWS
FOR THE FISCAL YEARS ENDED DECEMBER 31, 2017 and 2016

Exhibit F-3

	2017	2016
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Receipts from Customers	\$ 10,442,127	\$ 12,584,162
Cash Payments to Employees for Services	(6,201,116)	(6,644,663)
Cash Payments to Suppliers and Other Funds For Goods and Services	(4,128,012)	(6,287,536)
Net Cash Provided (Used) By Operating Activities	112,999	(348,037)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Property Taxes Received	1,205,269	1,162,511
Operating Grants Received	56,249	
Gifts And Donations Received	1,684	4,542
Cash Received from Tax Anticipation Borrowing	0	1,021,757
Tax Anticipation Borrowing Repaid	(1,021,757)	(997,829)
Interest Paid on Tax Anticipation Borrowing	(8,292)	(6,955)
Transfers/Loans Paid To Other Funds	(282,670)	(285,814)
Net Cash Provided (Used) By Non-Capital Financing Activities	(49,517)	898,212
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Payments for Acquisition and Construction of Capital Assets	(110,306)	(604,289)
Net Cash Provided (Used) By Capital and Related Financing Activities	(110,306)	(604,289)
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest Received on Investments and Bank Deposits	418	545
Net Cash Provided (Used) By Investment Activities	418	545
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(46,406)	(53,569)
Cash and Cash Equivalents at Beginning of Year	313,060	366,629
Cash and Cash Equivalents at End of Year	\$ 266,654	\$ 313,060
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	(\$4,333,514)	(\$2,669,874)
Adjust For Non-Cash Revenue/Expense:		
Depreciation Expense	777,974	776,091
Increase (Decrease) in Net Obligation for OPEB	9,891	11,838
Decrease (Increase) in Net Deferred Inflows/Outflows	3,564,967	311,761
Increase(Decrease) in Net Pension Liability	(3,341,038)	(1,335,029)
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	1,720,605	1,227,690
Decrease (Increase) in Inventories	15,098	0
Decrease (Increase) in Prepaid Items	(12,658)	58,858
Increase (Decrease) in Salaries & Compensated Absences Payable	(63,686)	22,473
Increase (Decrease) in Payables	(348,437)	1,244,669
Increase (Decrease) in Due to Other Governments	0	(693,950)
Increase (Decrease) in Due To Other Funds	2,123,797	697,436
Net Cash Provided (Used) By Operating Activities	\$ 112,999	\$ (348,037)

Non-cash Investing, Capital and Financing Activities:

In fiscal year 2017, the Nursing Home did not receive any non-cash donations.

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INTERNAL SERVICE FUNDS

Purpose: Internal service funds are used to account for the costs of and reimbursements for goods or services provided by one County department to other departments.

COUNTY OF CHAMPAIGN, ILLINOIS
 SELF-FUNDED INSURANCE FUND
 COMPARATIVE STATEMENT OF NET POSITION
 DECEMBER 31, 2017 and 2016

	2017	2016
<u>ASSETS</u>		
CURRENT ASSETS:		
Cash	\$ 3,201,370	\$ 2,056,389
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	204	198
Other	20,602	0
Due From Other Funds	2,223,657	1,929,966
Prepaid Items	0	740,876
Total Assets	\$ 5,445,833	\$ 4,727,429
 <u>LIABILITIES</u>		
CURRENT LIABILITIES:		
Accounts Payable	\$ 149,081	\$ 30,813
Due To Other Funds	34,466	19,085
Estimated Claims Payable	3,006,974	1,172,928
NONCURRENT LIABILITIES:		
Estimated Claims Payable	1,047,907	2,472,425
Total Liabilities	4,238,428	3,695,251
 <u>NET POSITION</u>		
Unrestricted	1,207,405	1,032,178
Total Net Position	\$ 1,207,405	\$ 1,032,178

COUNTY OF CHAMPAIGN, ILLINOIS
 SELF-FUNDED INSURANCE FUND
 SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2017

	2017				2016
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
OPERATING REVENUES:					
Charges for Services	\$ 2,092,421	\$ 1,811,351	\$ 2,504,835	\$ 2,504,835	\$ 1,947,066
Miscellaneous	30,354	30,354	0	0	73,186
Total Operating Revenues	<u>2,122,775</u>	<u>1,841,705</u>	<u>2,504,835</u>	<u>2,504,835</u>	<u>2,020,252</u>
OPERATING EXPENSES:					
Salaries	19,246	0	0	0	18,700
Fringe Benefits	911,547	790,559	1,139,470	1,140,752	896,061
Commodities	31	31	32	0	0
Services	1,042,039	1,050,680	1,518,389	1,281,589	820,429
Total Operating Expenses	<u>1,972,863</u>	<u>1,841,270</u>	<u>2,657,891</u>	<u>2,422,341</u>	<u>1,735,190</u>
OPERATING INCOME (LOSS)	<u>149,912</u>	<u>435</u>	<u>(153,056)</u>	<u>82,494</u>	<u>285,062</u>
NON-OPERATING REVENUES (EXPENSES):					
Investment Earnings	<u>25,315</u>	<u>25,315</u>	<u>2,000</u>	<u>2,000</u>	<u>5,029</u>
Net Non-Operating Revenues (Expenses)	<u>25,315</u>	<u>25,315</u>	<u>2,000</u>	<u>2,000</u>	<u>5,029</u>
INCOME (LOSS) BEFORE TRANSFERS	175,227	25,750	(151,056)	84,494	290,091
Transfers In	0	247,926	235,550	0	0
Transfers Out	0	(19,246)	(19,246)	(19,246)	0
CHANGE IN NET POSITION	175,227	254,430	65,248	65,248	290,091
NET POSITION--Beginning of Period	<u>1,032,178</u>	<u>4,550,976</u>	<u>4,550,976</u>	<u>4,550,976</u>	<u>742,087</u>
NET POSITION--End of Period	<u>\$ 1,207,405</u>	<u>\$ 4,805,406</u>	<u>\$ 4,616,224</u>	<u>\$ 4,616,224</u>	<u>\$ 1,032,178</u>
Revenues/Transfers In Conversion to GAAP Basis		281,070			
Expenses/Transfers Out Conversion to GAAP Basis		(360,273)			
Beginning Net Position Conversion to GAAP Basis		<u>(3,518,798)</u>			
GAAP Basis Net Position		<u>\$ 1,207,405</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
 SELF-FUNDED INSURANCE FUND
 COMPARATIVE STATEMENT OF CASH FLOWS
 FOR THE FISCAL YEARS ENDED DECEMBER 31, 2017 and 2016

	2017	2016
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Receipts from Other Funds and Employees for Services	\$ 1,798,724	\$ 1,941,817
Cash Receipts for Claims Reimbursements	9,752	73,936
Cash Payments to Employees for Services	(19,246)	(18,700)
Cash Payments to Suppliers for Goods and Services	14,687	(812,049)
Cash Payments for Claims	(684,251)	(839,384)
Net Cash Provided (Used) By Operating Activities	1,119,666	345,620
 CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest Received on Investments and Bank Deposits	25,315	5,029
Net Cash Provided (Used) By Investment Activities	25,315	5,029
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	1,144,981	350,649
Cash and Cash Equivalents at Beginning of Year	2,056,389	1,705,740
Cash and Cash Equivalents at End of Year	\$ 3,201,370	\$ 2,056,389
 RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	\$149,912	\$285,062
Adjust For Non-Cash Revenue/Expense:		
Increase (Decrease) in Estimated Claims Payable	409,528	65,030
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	(20,608)	736
Decrease (Increase) in Due From Other Funds	(293,691)	(5,235)
Increase (Decrease) in Prepaid Items	740,876	(38,317)
Increase (Decrease) in Payables	118,268	19,297
Increase (Decrease) in Due To Other Funds	15,381	19,047
Net Cash Provided (Used) By Operating Activities	\$ 1,119,666	\$ 345,620

Non-cash Investing, Capital and Financing Activities:

The Self-Funded Insurance Fund had no non-cash transactions.

COUNTY OF CHAMPAIGN, ILLINOIS
 EMPLOYEE HEALTH INSURANCE FUND
 COMPARATIVE STATEMENT OF NET POSITION
 DECEMBER 31, 2017 and 2016

<u>ASSETS</u>	<u>2017</u>	<u>2016</u>
CURRENT ASSETS:		
Cash	\$ 480,806	\$ 718,165
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	49
Other	371	1,136
Due From Other Funds	0	6,047
Prepaid items	<u>50,000</u>	<u>0</u>
Total Assets	<u>\$ 531,177</u>	<u>\$ 725,397</u>
 LIABILITIES		
CURRENT LIABILITIES:		
Accounts Payable	\$ 1,993	\$ 95,703
Due To Other Funds	30,126	29,654
Funds Held For Others	<u>71,209</u>	<u>85,084</u>
Total Liabilities	<u>103,328</u>	<u>210,441</u>
 NET POSITION		
Unrestricted	<u>427,849</u>	<u>514,956</u>
Total Net Position	<u>\$ 427,849</u>	<u>\$ 514,956</u>

COUNTY OF CHAMPAIGN, ILLINOIS
EMPLOYEE HEALTH INSURANCE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2017

	2017				2016
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
OPERATING REVENUES:					
Charges for Services	\$ 6,588,183	\$ 6,588,183	\$ 7,120,903	\$ 7,120,903	\$ 5,991,926
Miscellaneous	403	403	200	0	300
Total Operating Revenues	<u>6,588,586</u>	<u>6,588,586</u>	<u>7,121,103</u>	<u>7,120,903</u>	<u>5,992,226</u>
OPERATING EXPENSES:					
Salaries	30,114	0	0	0	29,636
Fringe Benefits	6,648,721	6,648,721	6,760,847	6,760,847	5,390,524
Commodities	0	0	0	0	136
Services	1,331	1,331	1,400	1,400	13,540
Total Operating Expenses	<u>6,680,166</u>	<u>6,650,052</u>	<u>6,762,247</u>	<u>6,762,247</u>	<u>5,433,836</u>
OPERATING INCOME (LOSS)	<u>(91,580)</u>	<u>(61,466)</u>	<u>358,856</u>	<u>358,656</u>	<u>558,390</u>
NON-OPERATING REVENUES (EXPENSES):					
Investment Earnings	4,473	4,473	0	0	704
Net Non-Operating Revenues (Expenses)	<u>4,473</u>	<u>4,473</u>	<u>0</u>	<u>0</u>	<u>704</u>
INCOME (LOSS) BEFORE TRANSFERS	<u>(87,107)</u>	<u>(56,993)</u>	<u>358,856</u>	<u>358,656</u>	<u>559,094</u>
Transfers Out	0	(30,114)	(30,114)	(30,114)	0
CHANGE IN NET POSITION	<u>(87,107)</u>	<u>(87,107)</u>	<u>328,742</u>	<u>328,542</u>	<u>559,094</u>
NET POSITION--Beginning of Period	<u>514,956</u>	<u>514,956</u>	<u>514,956</u>	<u>514,956</u>	<u>(44,138)</u>
NET POSITION--End of Period	<u>\$ 427,849</u>	<u>\$ 427,849</u>	<u>\$ 843,698</u>	<u>\$ 843,498</u>	<u>\$ 514,956</u>

COUNTY OF CHAMPAIGN, ILLINOIS
EMPLOYEE HEALTH INSURANCE FUND
COMPARATIVE STATEMENT OF CASH FLOWS
FOR THE FISCAL YEARS ENDED DECEMBER 31, 2017 and 2016

	2017	2016
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Receipts from Other Funds and Employees for Services	\$ 6,595,447	\$ 5,985,263
Cash Receipts for Claims Reimbursements	0	0
Cash Payments to Employees for Services	(30,114)	(29,636)
Cash Payments to Suppliers for Goods and Services	(6,807,165)	(5,308,929)
Cash Payments for Claims	0	0
Net Cash Provided (Used) By Operating Activities	(241,832)	646,698
 CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest Received on Investments and Bank Deposits	4,473	704
Net Cash Provided (Used) By Investment Activities	4,473	704
 NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	 (237,359)	 647,402
Cash and Cash Equivalents at Beginning of Year	718,165	70,763
Cash and Cash Equivalents at End of Year	\$ 480,806	\$ 718,165
 RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	\$ (91,580)	\$ 558,390
Adjust For Non-Cash Revenue/Expense:		
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	814	(916)
Decrease (Increase) in Due From Other Funds	6,047	(6,047)
Decrease (Increase) in Prepaid Items	(50,000)	0
Increase (Decrease) in Payables	(93,710)	65,896
Increase (Decrease) in Due To Other Funds	472	29,622
Increase (Decrease) in Unearned Revenue	0	0
Increase (Decrease) in Unremitted Payroll Withholdings	(13,875)	(247)
Net Cash Provided (Used) By Operating Activities	\$ (241,832)	\$ 646,698

Non-cash Investing, Capital and Financing Activities:

The Employee Health Insurance Fund had no non-cash transactions.

PRIVATE PURPOSE TRUST FUNDS

Purpose: Private purpose trust funds are used to report all trust arrangements, other than pension or investment trusts, under which principal and income benefit individuals, private organizations or other governments.

COUNTY OF CHAMPAIGN, ILLINOIS
TOWNSHIP MOTOR FUEL TAX FUND
COMPARATIVE STATEMENT OF FIDUCIARY NET POSITION
DECEMBER 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
<u>ASSETS</u>		
Cash	\$ 844,117	\$ 920,506
Receivables:		
Intergovernmental	<u>173,162</u>	<u>185,632</u>
Total Assets	<u>\$ 1,017,279</u>	<u>\$ 1,106,138</u>
 <u>LIABILITIES</u>		
Accounts Payable	<u>\$ 58,104</u>	<u>\$ 0</u>
Total Liabilities	<u>58,104</u>	<u>0</u>
 <u>NET POSITION</u>		
Held in Trust for Other Governments	<u>\$ 959,175</u>	<u>\$ 1,106,138</u>

COUNTY OF CHAMPAIGN, ILLINOIS
TOWNSHIP MOTOR FUEL TAX FUND
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE FISCAL YEARS ENDED DECEMBER 31, 2017 AND 2016

	<u>2017</u>	<u>2016</u>
ADDITIONS:		
Intergovernmental Revenue	\$ 2,072,955	\$ 2,116,828
Investment Earnings	<u>8,306</u>	<u>3,712</u>
Total Additions	<u>2,081,261</u>	<u>2,120,540</u>
DEDUCTIONS:		
Township Road Maintenance: Services	<u>2,228,224</u>	<u>2,067,850</u>
Total Deductions	<u>2,228,224</u>	<u>2,067,850</u>
CHANGE IN NET POSITION	(146,963)	52,690
NET POSITION--Beginning of Period	<u>1,106,138</u>	<u>1,053,448</u>
NET POSITION--End of Period	<u>\$ 959,175</u>	<u>\$ 1,106,138</u>

COUNTY OF CHAMPAIGN, ILLINOIS
TOWNSHIP BRIDGE FUND
COMPARATIVE STATEMENT OF FIDUCIARY NET POSITION
DECEMBER 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
<u>ASSETS</u>		
Cash	\$ 181,919	\$ 171,441
Receivables:		
Intergovernmental	<u>0</u>	<u>0</u>
Total Assets	<u>\$ 181,919</u>	<u>\$ 171,441</u>
 <u>LIABILITIES</u>		
Accounts Payable	<u>\$ 12,182</u>	<u>\$ 3,961</u>
Total Liabilities	<u>12,182</u>	<u>3,961</u>
 <u>NET POSITION</u>		
Held in Trust for Other Governments	<u>\$ 169,737</u>	<u>\$ 167,480</u>

COUNTY OF CHAMPAIGN, ILLINOIS
TOWNSHIP BRIDGE FUND
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE FISCAL YEARS ENDED DECEMBER 31, 2017 AND 2016

	<u>2017</u>	<u>2016</u>
ADDITIONS:		
Intergovernmental Revenue	\$ 366,227	\$ 250,514
Investment Earnings	<u>1,900</u>	<u>1,294</u>
Total Additions	<u>368,127</u>	<u>251,808</u>
DEDUCTIONS:		
Township Bridge Maintenance:		
Capital Outlay	<u>365,870</u>	<u>624,766</u>
Total Deductions	<u>365,870</u>	<u>624,766</u>
CHANGE IN NET POSITION	2,257	(372,958)
NET POSITION--Beginning of Period	<u>167,480</u>	<u>540,438</u>
NET POSITION--End of Period	<u>\$ 169,737</u>	<u>\$ 167,480</u>

AGENCY FUNDS

Purpose: Agency funds are used to report resources held by the County in a purely custodial capacity for individuals, private organizations or other governments.

COUNTY OF CHAMPAIGN, ILLINOIS
INDIVIDUAL AGENCY FUNDS
COMPARATIVE STATEMENTS OF FIDUCIARY NET POSITION
DECEMBER 31, 2017 AND 2016

	<u>2017</u>	<u>2016</u>
<u>GARNISHMENTS FUND</u>		
ASSETS:		
Cash	\$ 233	\$ 3,483
Total Assets	<u>\$ 233</u>	<u>\$ 3,483</u>
LIABILITIES:		
Funds Held for Others	<u>233</u>	<u>3,483</u>
Total Liabilities	<u>\$ 233</u>	<u>\$ 3,483</u>
 <u>ESTATE FUND</u>		
ASSETS:		
Cash	\$ 39,185	\$ 39,185
Total Assets	<u>\$ 39,185</u>	<u>\$ 39,185</u>
LIABILITIES:		
Funds Held for Others	<u>39,185</u>	<u>39,185</u>
Total Liabilities	<u>\$ 39,185</u>	<u>\$ 39,185</u>
 <u>PROPERTY CONDEMNATIONS FUND</u>		
ASSETS:		
Cash	\$ 181,470	\$ 135,875
Total Assets	<u>\$ 181,470</u>	<u>\$ 135,875</u>
LIABILITIES:		
Funds Held For Others	<u>181,470</u>	<u>135,875</u>
Total Liabilities	<u>\$ 181,470</u>	<u>\$ 135,875</u>

COUNTY OF CHAMPAIGN, ILLINOIS
INDIVIDUAL AGENCY FUNDS
COMPARATIVE STATEMENTS OF FIDUCIARY NET POSITION
DECEMBER 31, 2017 AND 2016

	<u>2017</u>	<u>2016</u>
<u>SHERIFF FORECLOSURE FUND</u>		
ASSETS:		
Cash	\$ 739,874	\$ 344,603
Total Assets	<u>\$ 739,874</u>	<u>\$ 344,603</u>
LIABILITIES:		
Funds Held for Others	<u>739,874</u>	<u>344,603</u>
Total Liabilities	<u>\$ 739,874</u>	<u>\$ 344,603</u>
<u>COUNTY COLLECTOR FUND</u>		
ASSETS:		
Cash	\$ 10,000,043	\$ 883,010
Intergovernmental Receivable	<u>125,184</u>	<u>75,783</u>
Total Assets	<u>\$ 10,125,227</u>	<u>\$ 958,793</u>
LIABILITIES:		
Funds Held For Others	<u>10,125,227</u>	<u>958,793</u>
Total Liabilities	<u>\$ 10,125,227</u>	<u>\$ 958,793</u>
<u>CIRCUIT CLERK FUND</u>		
ASSETS:		
Cash	\$ 194,840	\$ 39,032
Investments	<u>1,105,436</u>	<u>1,002,374</u>
Total Assets	<u>\$ 1,300,276</u>	<u>\$ 1,041,406</u>
LIABILITIES:		
Funds Held For Others	<u>1,300,276</u>	<u>1,041,406</u>
Total Liabilities	<u>\$ 1,300,276</u>	<u>\$ 1,041,406</u>

COUNTY OF CHAMPAIGN, ILLINOIS
 INDIVIDUAL AGENCY FUNDS
 COMPARATIVE STATEMENTS OF FIDUCIARY NET POSITION
 DECEMBER 31, 2017 AND 2016

	<u>2017</u>	<u>2016</u>
<u>COUNTY CLERK FUND</u>		
ASSETS:		
Cash	\$ 659,183	\$ 448,063
Investments	<u>155,680</u>	<u>255,346</u>
Total Assets	<u>\$ 814,863</u>	<u>\$ 703,409</u>
LIABILITIES:		
Funds Held For Others	<u>814,863</u>	<u>703,419</u>
Total Liabilities	<u>\$ 814,863</u>	<u>\$ 703,419</u>
 <u>COURT SERVICES FUND</u>		
ASSETS:		
Cash	<u>\$ 9,106</u>	<u>\$ 6,761</u>
Total Assets	<u>\$ 9,106</u>	<u>\$ 6,761</u>
LIABILITIES:		
Funds Held For Others	<u>9,106</u>	<u>6,761</u>
Total Liabilities	<u>\$ 9,106</u>	<u>\$ 6,761</u>
 <u>ALL AGENCY FUNDS</u>		
ASSETS:		
Cash	\$ 11,823,934	\$ 1,900,012
Investments	1,261,116	1,257,720
Intergovernmental Receivable	<u>125,184</u>	<u>75,783</u>
Total Assets	<u>\$ 13,210,234</u>	<u>\$ 3,233,515</u>
LIABILITIES:		
Funds Held For Others	<u>13,210,234</u>	<u>3,233,525</u>
Total Liabilities	<u>\$ 13,210,234</u>	<u>\$ 3,233,525</u>

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CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS

Purpose: These schedules present capital assets related to governmental funds only. These capital assets, plus capital assets included in internal service funds comprise the capital assets reported under governmental activities in the statement of net assets.

COUNTY OF CHAMPAIGN, ILLINOIS
 CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
 SCHEDULE BY ASSET TYPE AND SOURCE OF FUNDING
 DECEMBER 31, 2017 and 2016

	2017	2016
<u>GOVERNMENTAL FUNDS CAPITAL ASSETS</u>		
Land	\$ 2,027,080	\$ 1,977,270
Infrastructure	83,676,812	74,263,633
Buildings and Improvements	76,413,847	75,999,086
Equipment	15,959,794	16,006,800
Construction in Progress	4,207,721	2,574,415
Total Governmental Funds Capital Assets	\$ 182,285,254	\$ 170,821,204
 <u>SOURCE OF FUNDING</u>		
General Fund Revenues	\$ 12,157,463	\$ 11,806,039
Special Revenue Funds	99,987,477	89,353,891
Capital Projects Funds	69,723,897	69,244,857
Gifts	416,417	416,417
Total Governmental Funds Capital Assets	\$ 182,285,254	\$ 170,821,204

COUNTY OF CHAMPAIGN, ILLINOIS
 CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
 SCHEDULE BY FUNCTION AND ACTIVITY
 DECEMBER 31, 2017

<u>FUNCTION AND ACTIVITY</u>	<u>Land</u>	<u>Infrastructure</u>	<u>Buildings & Improvements</u>	<u>Equipment</u>	<u>Construction in Progress</u>	<u>Total</u>
GENERAL GOVERNMENT:						
County Board	\$ 0	\$ 0	\$ 0	\$ 60,083	\$ 0	\$ 60,083
Administrative Services	0	0	0	527,464	0	527,464
County Clerk	0	0	0	1,253,649	0	1,253,649
Recorder	0	0	0	287,077	0	287,077
Supervisor of Assessments	0	0	0	26,645	0	26,645
Treasurer	0	0	0	36,118	0	36,118
Information Technology	0	0	0	194,103	0	194,103
Public Properties	192,138	0	8,318,995	416,218	0	8,927,351
Total General Government	<u>192,138</u>	<u>0</u>	<u>8,318,995</u>	<u>2,801,357</u>	<u>0</u>	<u>11,312,490</u>
JUSTICE AND PUBLIC SAFETY:						
Circuit Clerk	0	0	0	536,374	0	536,374
Circuit Court / Law Library	0	0	0	1,654,759	0	1,654,759
Public Defender	0	0	0	17,906	0	17,906
Sheriff / Correctional Centers	0	0	0	4,794,951	0	4,794,951
State's Attorney	0	0	0	63,530	0	63,530
Coroner	0	0	0	206,028	0	206,028
ESDA / Emergency Management Agcy.	0	0	0	578,660	0	578,660
Court Services / Juvenile Detention	0	0	0	526,147	0	526,147
Animal Control	0	0	0	198,706	0	198,706
Child Advocacy Center	0	0	0	13,763	0	13,763
Public Properties	1,423,487	0	59,662,724	0	31,321	61,117,532
Total Justice and Public Safety	<u>1,423,487</u>	<u>0</u>	<u>59,662,724</u>	<u>8,590,824</u>	<u>31,321</u>	<u>69,708,356</u>
HEALTH SERVICES						
Total Health Services	<u>0</u>	<u>0</u>	<u>498,342</u>	<u>38,494</u>	<u>0</u>	<u>536,836</u>
EDUCATION						
Total Education	<u>0</u>	<u>0</u>	<u>0</u>	<u>847,453</u>	<u>0</u>	<u>847,453</u>
SOCIAL SERVICES						
Total Social Services	<u>732</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>732</u>
DEVELOPMENT						
Total Development	<u>11,267</u>	<u>0</u>	<u>0</u>	<u>790,224</u>	<u>0</u>	<u>801,491</u>
HIGHWAYS AND BRIDGES						
Total Highways and Bridges	<u>399,456</u>	<u>83,676,812</u>	<u>7,933,786</u>	<u>2,891,442</u>	<u>4,176,400</u>	<u>99,077,896</u>
Total Governmental Funds Capital Assets	<u><u>\$ 2,027,080</u></u>	<u><u>\$ 83,676,812</u></u>	<u><u>\$ 76,413,847</u></u>	<u><u>\$ 15,959,794</u></u>	<u><u>\$ 4,207,721</u></u>	<u><u>\$ 182,285,254</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
 CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
 SCHEDULE OF CHANGES BY ASSET TYPE AND SOURCE OF FUNDING
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2017

	<u>Balance</u> <u>12/31/16</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>12/31/17</u>
<u>GOVERNMENTAL FUNDS CAPITAL ASSETS</u>				
Land	\$ 1,977,270	\$ 49,810	\$ 0	\$ 2,027,080
Infrastructure	74,263,633	9,413,179	0	83,676,812
Buildings and Improvements	75,999,086	414,761	0	76,413,847
Equipment	16,006,800	752,215	799,221	15,959,794
Construction in Progress	2,574,415	11,113,941	9,480,635	4,207,721
	<hr/>			
Total Governmental Funds Capital Assets	<u>\$ 170,821,204</u>	<u>\$ 21,743,906</u>	<u>\$ 10,279,856</u>	<u>\$ 182,285,254</u>
 <u>SOURCE OF FUNDING</u>				
General Fund Revenues	\$ 11,806,039	\$ 377,070	\$ 25,646	\$ 12,157,463
Special Revenue Funds	89,353,891	20,887,796	10,254,210	99,987,477
Capital Projects Funds	69,244,857	479,040	0	69,723,897
Gifts	416,417	0	0	416,417
	<hr/>			
Total Governmental Funds Capital Assets	<u>\$ 170,821,204</u>	<u>\$ 21,743,906</u>	<u>\$ 10,279,856</u>	<u>\$ 182,285,254</u>

COUNTY OF CHAMPAIGN, ILLINOIS
 CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
 SCHEDULE OF CHANGES BY FUNCTION
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2017

<u>FUNCTION AND ACTIVITY</u>	<u>Balance</u> <u>12/31/16</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>12/31/17</u>
GENERAL GOVERNMENT:				
County Board	\$ 60,083	\$ 0	\$ 0	\$ 60,083
Administrative Services	527,464	0	0	527,464
County Clerk	1,351,758	0	98,109	1,253,649
Recorder	287,077	0	0	287,077
Supervisor of Assessments	26,645	0	0	26,645
Treasurer	36,118	0	0	36,118
Information Technology	167,346	26,757	0	194,103
Public Properties	8,596,983	348,014	17,646	8,927,351
Total General Government	<u>11,053,474</u>	<u>374,771</u>	<u>115,755</u>	<u>11,312,490</u>
JUSTICE AND PUBLIC SAFETY:				
Circuit Clerk	478,767	57,607	0	536,374
Circuit Court / Law Library	1,654,759	0	0	1,654,759
Public Defender	17,906	0	0	17,906
Sheriff / Correctional Centers	4,476,022	333,429	14,500	4,794,951
State's Attorney	63,530	0	0	63,530
Coroner	206,028	0	0	206,028
ESDA / Emergency Management Agency	578,660	0	0	578,660
Court Services / Juvenile Detention	526,147	0	0	526,147
Animal Control	198,706	0	0	198,706
Child Advocacy Center	13,763	0	0	13,763
Public Properties	60,953,230	164,302	0	61,117,532
Total Justice and Public Safety	<u>69,167,518</u>	<u>555,338</u>	<u>14,500</u>	<u>69,708,356</u>
HEALTH SERVICES				
Total Health Services	<u>536,836</u>	<u>0</u>	<u>0</u>	<u>536,836</u>
EDUCATION				
Total Education	<u>785,403</u>	<u>111,655</u>	<u>49,605</u>	<u>847,453</u>
SOCIAL SERVICES				
Total Social Services	<u>732</u>	<u>0</u>	<u>0</u>	<u>732</u>
DEVELOPMENT				
Total Development	<u>700,983</u>	<u>132,558</u>	<u>32,050</u>	<u>801,491</u>
HIGHWAYS AND BRIDGES				
Total Highways and Bridges	<u>88,576,258</u>	<u>20,569,584</u>	<u>10,067,946</u>	<u>99,077,896</u>
Total Governmental Funds Capital Assets	<u>\$ 170,821,204</u>	<u>\$ 21,743,906</u>	<u>\$ 10,279,856</u>	<u>\$ 182,285,254</u>

Statistical Section

Statistical Section

The objectives of the Statistical Section are to provide financial statement users with additional historical perspective, context, and detail to assist in using the information in the financial statements, notes to the financial statements, and required supplementary information to understand and assess a government's economic condition. The information is presented in five categories:

Financial Trends Information is intended to assist users in understanding and assessing how a government's financial position has changed over time.
(Tables I, II, III, IV, V)

Revenue Capacity Information is intended to assist users in understanding and assessing the factors affecting a government's ability to generate its own-source revenues.
(Tables VI, VII, VIII, IX, X, XI)

Debt Capacity Information is intended to assist users in understanding and assessing a government's debt burden and its ability to issue additional debt.
(Tables XII, XIII, XIV)

Demographic and Economic Information is intended to assist users in understanding the socioeconomic environment within which a government operates and to provide information that facilitates comparisons of financial statement information over time and among governments.
(Tables XV, XVI, XVII)

Operating Information is intended to provide contextual information about a government's operations and resources to assist readers in using financial statement information to understand and assess a government's economic condition.
(Tables XVIII, XIX, XX, XXI)

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

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Governmental Activities Net Position:										
Invested in Capital Assets,										
Net of Related Debt	\$ 52,464,699	\$ 44,251,311	\$ 45,880,763	\$ 46,546,939	\$ 44,332,971	\$ 41,293,964	\$ 41,320,262	\$ 42,770,362	\$ 39,094,143	\$ 40,723,198
Restricted	35,823,615	35,730,678	32,826,900	30,079,369	33,208,292	32,473,921	31,290,457	31,565,637	33,416,535	35,427,921
Unrestricted	(13,169,558)	(14,073,880)	(15,933,602)	(9,945,542)	(9,262,454)	(10,673,244)	(12,606,313)	(14,603,965)	(17,083,159)	(18,355,216)
Total Governmental Activities	75,118,756	65,908,109	62,774,061	66,680,766	68,278,809	63,094,641	60,004,406	59,732,034	55,427,519	57,795,903
Business-Type Activities Net Position:										
Invested in Capital Assets,										
Net of Related Debt	\$ 18,079,028	\$ 18,746,696	\$ 18,918,498	\$ 19,311,400	\$ 20,002,304	\$ 20,645,195	\$ 21,319,045	\$ 21,922,288	\$ 22,552,481	\$ 23,070,743
Restricted	0	0	0	0	0	0	0	0	0	0
Unrestricted	(4,165,634)	(1,481,135)	18,528	1,596,703	1,323,295	1,327,648	1,332,729	(213,573)	(1,033,745)	(2,324,365)
Total Business-Type Activities	13,913,394	17,265,561	18,937,026	20,908,103	21,325,599	21,972,843	22,651,774	21,708,715	21,518,736	20,746,378
Total Primary Government Net Position:										
Invested in Capital Assets,										
Net of Related Debt	\$ 70,543,727	\$ 62,998,007	\$ 64,799,261	\$ 65,858,339	\$ 64,335,275	\$ 61,939,159	\$ 62,639,307	\$ 64,692,650	\$ 61,646,624	\$ 63,793,941
Restricted	35,823,615	35,730,678	32,826,900	30,079,369	33,208,292	32,473,921	31,290,457	31,565,637	33,416,535	35,427,921
Unrestricted	(17,335,192)	(15,555,015)	(15,915,074)	(8,348,839)	(7,939,159)	(9,345,596)	(11,273,584)	(14,817,538)	(18,116,904)	(20,679,581)
Total Primary Government	\$ 89,032,150	\$ 83,173,670	\$ 81,711,087	\$ 87,588,869	\$ 89,604,408	\$ 85,067,484	\$ 82,656,180	\$ 81,440,749	\$ 76,946,255	\$ 78,542,281

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

Table II

	2017	2016	2015	Restated 2014	2013	2012	2011	2010	2009	2008
EXPENSES BY FUNCTION / PROGRAM										
GOVERNMENTAL ACTIVITIES:										
General Government	\$11,365,205	\$ 11,200,745	\$ 12,036,975	\$ 12,775,897	\$ 10,544,874	\$ 10,690,161	\$ 10,829,162	\$ 10,564,189	\$ 10,586,030	\$ 14,606,360
Justice & Public Safety	35,041,438	34,326,016	35,752,493	38,645,805	31,509,188	30,578,631	29,656,025	29,047,985	30,389,956	27,317,391
Health	9,345,836	9,355,002	9,477,523	10,499,261	10,177,646	10,310,326	9,689,461	8,764,776	8,194,493	7,753,137
Education	7,806,750	6,771,662	7,353,134	7,855,178	6,462,831	6,736,409	6,483,511	6,191,934	5,083,438	5,236,017
Social Services	90,262	79,883	129,150	109,796	256,646	50,618	46,747	100,339	531,038	217,209
Development	11,645,493	10,721,605	10,467,839	14,015,290	11,851,253	11,731,325	11,143,357	10,875,655	9,521,521	8,242,203
Highways & Bridges	6,682,549	6,191,176	6,511,463	7,392,291	5,900,689	6,425,098	6,871,971	7,189,441	8,451,912	4,065,664
Interest on Long-Term Debt	2,102,920	2,290,662	2,417,145	2,955,501	2,771,322	2,437,391	2,565,982	2,652,066	2,698,012	2,778,834
Total Governmental Activities	84,080,453	80,936,751	84,145,722	94,249,019	79,474,449	78,959,959	77,286,216	75,386,385	75,456,400	70,216,815
BUSINESS-TYPE ACTIVITIES:										
Nursing Home	13,054,639	13,909,721	15,652,614	17,646,736	15,277,835	15,701,671	15,028,154	14,714,586	16,390,834	15,776,130
Total Business-Type Activities	13,054,639	13,909,721	15,652,614	17,646,736	15,277,835	15,701,671	15,028,154	14,714,586	16,390,834	15,776,130
Total Primary Government	\$ 97,135,092	\$ 94,846,472	\$ 99,798,336	\$ 111,895,755	\$ 94,752,284	\$ 94,661,630	\$ 92,314,370	\$ 90,100,971	\$ 91,847,234	\$ 85,992,945
PROGRAM REVENUES										
GOVERNMENTAL ACTIVITIES:										
Charges for Services:										
General Government	4,422,565	4,756,864	4,529,535	4,316,399	3,745,124	3,445,572	2,845,066	2,856,129	3,023,714	2,399,876
Justice & Public Safety	4,454,280	4,790,988	5,368,804	5,759,706	5,218,444	5,763,297	5,261,163	5,568,228	5,151,139	4,801,822
Health	158,360	155,680	145,142	57,855	186,625	124,474	111,127	125,903	125,145	133,395
Education	95,818	105,599	110,979	97,910	76,531	55,755	35,269	24,225	44,262	37,616
Social Services	0	0	0	0	41,636	41,585	41,424	41,607	41,346	41,346
Development	423,144	409,111	433,781	531,928	526,319	758,146	646,323	698,129	1,099,752	1,273,766
Highways & Bridges	95,168	106,253	132,548	135,113	236,212	348,370	262,028	187,474	239,681	218,341
Operating Grants & Contributions	27,373,479	25,055,638	24,374,319	29,870,621	25,607,103	27,444,051	24,486,579	25,941,364	21,746,342	19,266,759
Capital Grants & Contributions	5,421,000	35,500	0	0	4,354,209	15,500	1,095,753	1,936,451	0	0
Total Governmental Activities	42,443,814	35,415,633	35,095,108	40,769,532	39,992,203	37,996,750	34,784,732	37,379,510	31,471,381	28,172,921
BUSINESS-TYPE ACTIVITIES:										
Charges for Services:										
Nursing Home	8,721,522	11,356,472	13,348,143	15,890,140	13,545,359	14,298,033	15,208,361	14,249,919	15,144,261	12,939,472
Operating Grants & Contributions	0	0	0	0	0	0	0	0	15,847	5,583
Capital Grants & Contributions	0	0	0	0	0	0	52,160	0	84,048	0
Total Business-Type Activities	8,721,522	11,356,472	13,348,143	15,890,140	13,545,359	14,298,033	15,260,521	14,249,919	15,244,156	12,945,055
Total Primary Government	\$ 51,165,336	\$ 46,772,105	\$ 48,443,251	\$ 56,659,672	\$ 53,537,562	\$ 52,294,783	\$ 50,045,253	\$ 51,629,429	\$ 46,715,537	\$ 41,117,976
TOTAL NET REVENUE (EXPENSE)										
Governmental Activities	(41,636,639)	(45,521,118)	(49,050,614)	(53,479,487)	(39,482,246)	(40,963,209)	(42,501,484)	(38,006,875)	(43,985,019)	(42,043,894)
Business-Type Activities	(4,333,117)	(2,553,249)	(2,304,471)	(1,756,596)	(1,732,476)	(1,403,638)	232,367	(464,667)	(1,146,678)	(2,831,075)
Total Primary Government	\$ (45,969,756)	\$ (48,074,367)	\$ (51,355,085)	\$ (55,236,083)	\$ (41,214,722)	\$ (42,366,847)	\$ (42,269,117)	\$ (38,471,542)	\$ (45,131,697)	\$ (44,874,969)

(Continued Below)

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

Table II

(Continued)

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
GENERAL REVENUES & TRANSFERS										
GOVERNMENTAL ACTIVITIES:										
Property Taxes	\$31,591,443	\$ 30,706,904	\$ 30,961,498	\$ 29,130,875	\$ 27,765,286	\$ 27,539,026	\$ 27,119,298	\$ 26,201,877	\$ 25,708,738	\$ 24,146,421
Public Safety Sales Taxes	4,735,564	4,686,884	4,694,293	5,178,925	4,619,739	4,564,828	4,448,842	4,330,009	4,243,988	4,501,359
Hotel/Motel & Auto Rental Taxes	54,845	55,432	62,443	68,591	60,775	56,110	41,372	42,132	46,994	47,486
Unrestricted Grants & Contributions	12,162,593	11,846,184	12,034,643	12,786,626	11,399,918	11,078,533	10,408,115	10,595,802	10,371,586	11,377,690
Investment Earnings	314,612	92,191	68,058	51,311	22,144	46,418	46,081	131,525	281,549	1,284,285
Miscellaneous	1,705,559	981,757	665,223	707,712	821,604	461,427	401,239	683,881	1,923,941	3,107,641
Gain on Disposal of Capital Assets	0	0	0	0	0	0	0	0	0	0
Transfers	282,670	285,814	307,490	307,665	(23,052)	307,102	308,909	326,164	(960,161)	(10,040)
Total Governmental Activities	<u>50,847,286</u>	<u>48,655,166</u>	<u>48,793,648</u>	<u>48,231,705</u>	<u>44,666,414</u>	<u>44,053,444</u>	<u>42,773,856</u>	<u>42,311,390</u>	<u>41,616,635</u>	<u>44,454,842</u>
BUSINESS-TYPE ACTIVITIES:										
Property Taxes	1,205,269	1,162,511	1,175,543	1,096,991	1,052,169	1,025,248	1,005,595	966,154	941,111	879,915
Unrestricted Grants & Contributions	56,249	0	0	0	0	0	0	0	0	0
Investment Earnings	418	545	488	442	563	1,274	533	3,548	4,174	10,645
Miscellaneous	1,684	4,542	5,400	8,785	9,448	5,287	13,473	9,076	13,590	6,551
Gain on Disposal of Capital Assets	0	0	0	0	0	0	0	2,032	0	0
Transfers	(282,670)	(285,814)	(307,490)	(307,665)	23,052	(307,102)	(308,909)	(326,164)	960,161	10,040
Total Business-Type Activities	<u>980,950</u>	<u>881,784</u>	<u>873,941</u>	<u>798,553</u>	<u>1,085,232</u>	<u>724,707</u>	<u>710,692</u>	<u>654,646</u>	<u>1,919,036</u>	<u>907,151</u>
 Total Primary Government	 <u>\$ 51,828,236</u>	 <u>\$ 49,536,950</u>	 <u>\$ 49,667,589</u>	 <u>\$ 49,030,258</u>	 <u>\$ 45,751,646</u>	 <u>\$ 44,778,151</u>	 <u>\$ 43,484,548</u>	 <u>\$ 42,966,036</u>	 <u>\$ 43,535,671</u>	 <u>\$ 45,361,993</u>
 CHANGE IN NET POSITION										
Governmental Activities	9,210,647	3,134,048	(256,966)	(5,247,782)	5,184,168	3,090,235	272,372	4,304,515	(2,368,384)	2,410,948
Business-Type Activities	(3,352,167)	(1,671,465)	(1,430,530)	(958,043)	(647,244)	(678,931)	943,059	189,979	772,358	(1,923,924)
Total Primary Government	<u>\$ 5,858,480</u>	<u>\$ 1,462,583</u>	<u>\$ (1,687,496)</u>	<u>\$ (6,205,825)</u>	<u>\$ 4,536,924</u>	<u>\$ 2,411,304</u>	<u>\$ 1,215,431</u>	<u>\$ 4,494,494</u>	<u>\$ (1,596,026)</u>	<u>\$ 487,024</u>

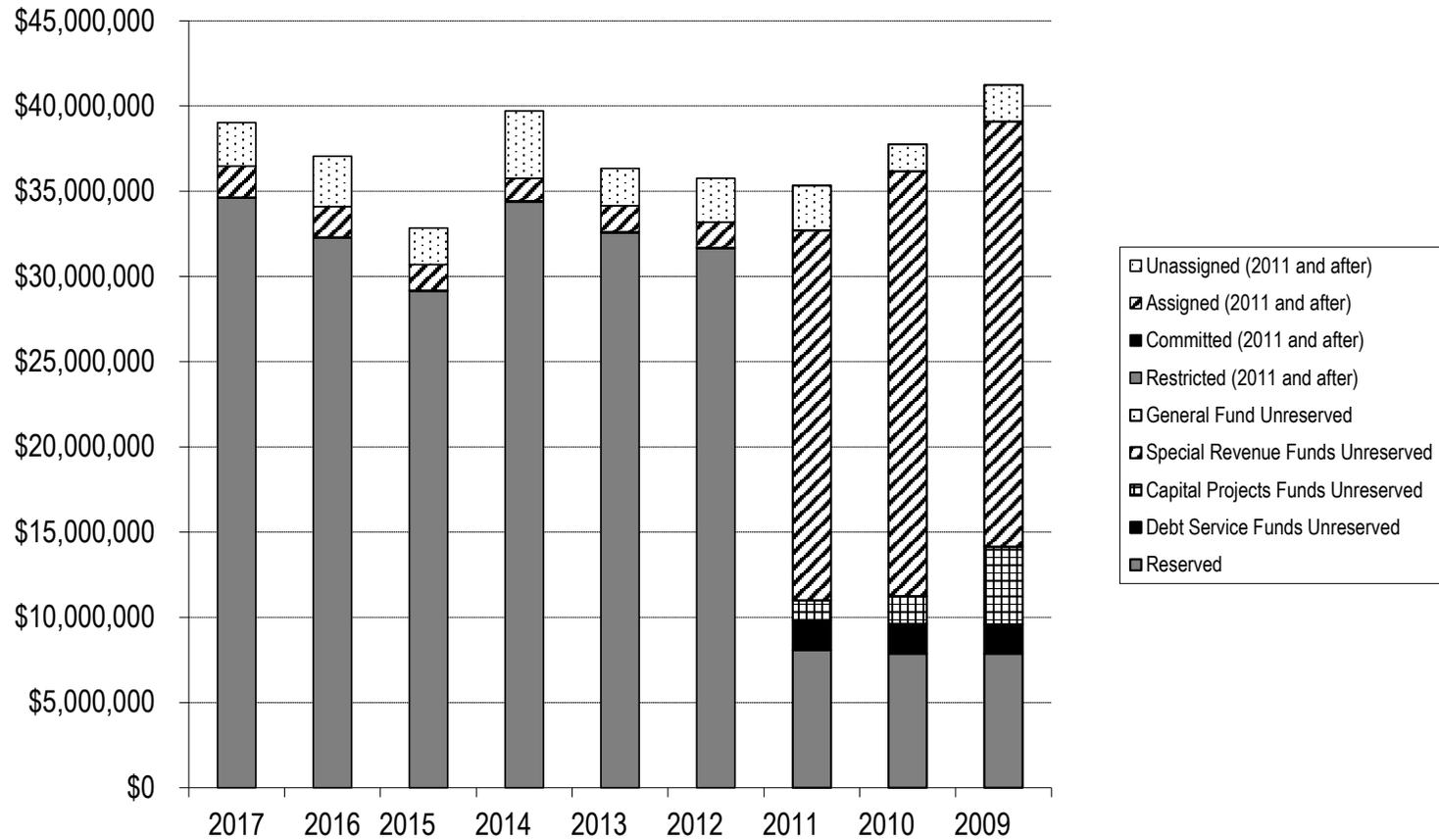
County of Champaign, Illinois
Fund Balances in Governmental Funds
(Modified Accrual Basis of Accounting)
Last Ten Fiscal Years

Table III

FUND BALANCES:	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
General Fund:										
Non-spendable	\$ 5,488	\$ 20,316	\$ 5,503	\$ 0	\$ 0	\$ 0	\$ 0			
Restricted	259,346	233,210	227,265	100,701	311,977	272,307	270,540			
Assigned	307,427	307,427	307,427	0	0	0	0			
Unassigned	4,843,535	4,261,829	4,687,866	4,022,935	5,728,593	3,657,779	3,515,974			
Reserved								\$ 268,856	\$ 267,241	\$ 260,394
Unreserved								2,630,799	1,586,658	2,137,360
Total General Fund	\$ 5,415,796	\$ 4,822,782	\$ 5,228,061	\$ 4,123,636	\$ 6,040,570	\$ 3,930,086	\$ 3,786,514	\$ 2,899,655	\$ 1,853,899	\$ 2,397,754
All Other Governmental Funds:										
Restricted	\$ 34,851,752	\$ 34,377,587	\$ 32,021,650	\$ 29,033,803	\$ 34,057,972	\$ 32,291,027	\$ 31,371,550			
Committed	44,659	47,954	67,084	67,583	66,647	66,261	66,884			
Assigned	1,582,615	1,517,135	1,483,124	1,501,462	1,322,883	1,527,820	1,485,141			
Unassigned	(1,565,385)	(1,727,021)	(1,745,023)	(1,878,362)	(1,776,551)	(1,468,286)	(942,838)			
Reserved								\$ 7,807,824	\$ 7,600,262	\$ 7,611,866
Unreserved, reported in:										
Special Revenue Funds								21,706,510	24,931,244	24,947,558
Debt Service Funds								1,765,086	1,746,966	1,717,982
Capital Projects Funds								1,153,653	1,625,244	4,552,761
Total All Other Governmental Funds	\$ 34,913,641	\$ 34,215,655	\$ 31,826,835	\$ 28,724,486	\$ 33,670,951	\$ 32,416,822	\$ 31,980,737	\$ 32,433,073	\$ 35,903,716	\$ 38,830,167
Total Governmental Funds:										
Non-spendable	\$ 5,488	\$ 20,316	\$ 5,503	\$ 0	\$ 0	\$ 0	\$ 0			
Restricted	35,111,098	34,610,797	32,248,915	29,134,504	34,369,949	32,563,334	31,642,090			
Committed	44,659	47,954	67,084	67,583	66,647	66,261	66,884			
Assigned	1,890,042	1,824,562	1,790,551	1,501,462	1,322,883	1,527,820	1,485,141			
Unassigned	3,278,150	2,534,808	2,942,843	2,144,573	3,952,042	2,189,493	2,573,136			
Reserved								\$ 8,076,680	\$ 7,867,503	\$ 7,872,260
Unreserved								27,256,048	29,890,112	33,355,661
Total Governmental Funds	\$ 40,329,437	\$ 39,038,437	\$ 37,054,896	\$ 32,848,122	\$ 39,711,521	\$ 36,346,908	\$ 35,767,251	\$ 35,332,728	\$ 37,757,615	\$ 41,227,921

Note: Fund balance classifications were changed by the implementation of GASB Statement No. 54 in 2011.

FUND BALANCES IN GOVERNMENTAL FUNDS Last Ten Fiscal Years



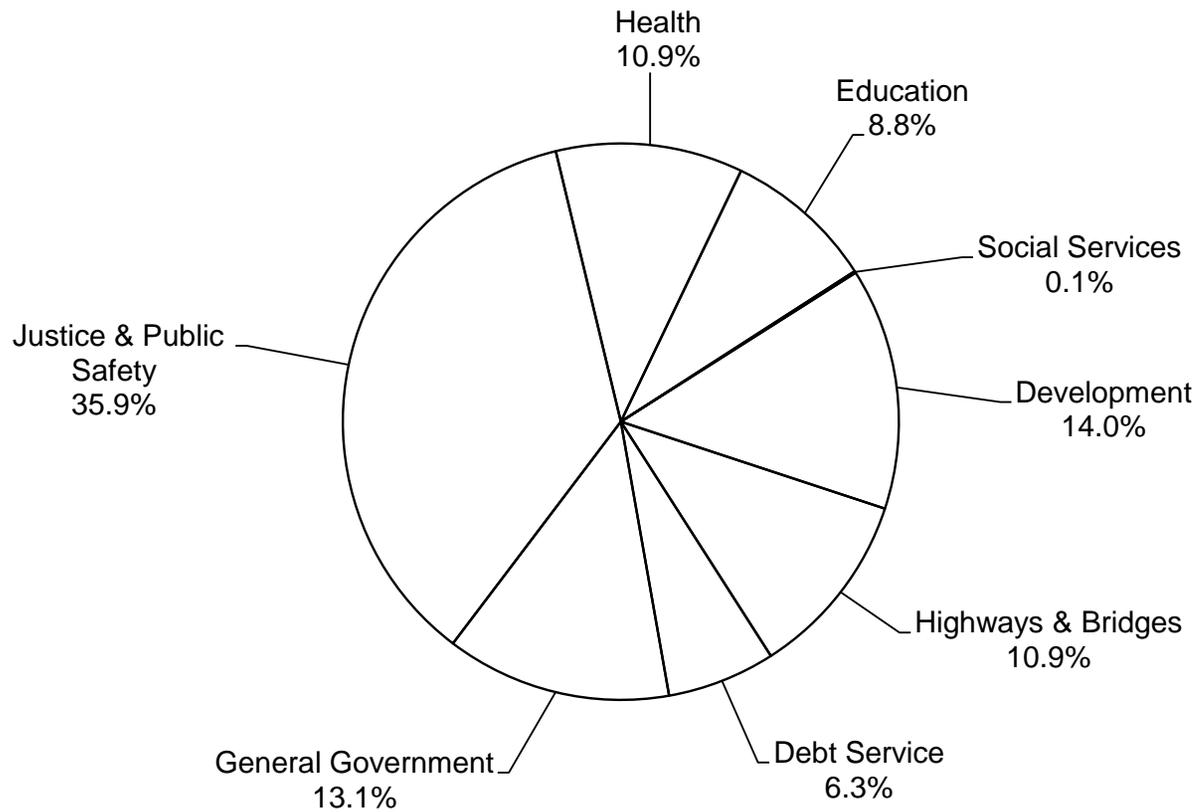
County of Champaign, Illinois
Changes in Fund Balances in Governmental Funds
(Modified Accrual Basis of Accounting)
Last Ten Fiscal Years

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
REVENUES:										
Property Taxes	\$ 31,591,443	\$ 30,706,904	\$ 30,961,498	\$ 29,130,875	\$ 27,765,286	\$ 27,539,026	\$ 27,119,298	\$ 26,201,877	\$ 25,708,738	\$ 24,146,421
Public Safety Sales Taxes	\$ 4,733,219	4,678,090	4,696,902	5,101,042	5,003,543	4,545,118	4,439,505	4,304,939	4,256,357	4,513,665
Hotel/Motel & Auto Rental Taxes	\$ 52,660	55,432	62,443	68,591	60,775	56,110	41,372	42,132	46,994	47,486
Intergovernmental Revenue	\$ 39,734,900	36,640,929	36,696,073	42,137,294	39,724,810	38,389,093	36,117,414	36,451,564	31,381,492	30,317,135
Fines & Forfeitures	\$ 715,067	776,461	1,027,154	1,138,744	1,049,139	1,107,955	1,023,210	1,147,017	1,045,924	921,311
Licenses & Permits	\$ 1,983,326	2,035,230	1,977,666	1,837,170	1,790,179	1,947,641	1,191,595	1,192,407	1,250,833	1,637,732
Charges for Services	\$ 7,197,735	7,662,603	7,959,827	8,250,282	7,520,239	7,873,456	7,135,833	7,508,755	7,221,436	6,882,752
Rents and Royalties	\$ 1,030,317	1,084,106	1,054,747	1,127,106	1,008,710	584,808	589,936	587,699	864,684	0
Interest on Program Loans	\$ 124,416	100,722	115,051	165,085	168,995	209,397	229,620	216,216	243,371	205,619
Investment Earnings	\$ 284,824	86,458	65,690	49,214	20,196	43,457	44,148	124,648	279,662	1,271,963
Miscellaneous	\$ 1,705,720	982,234	665,258	751,498	777,858	461,427	403,396	683,881	1,923,941	3,195,529
Total Revenues	89,153,627	84,809,169	85,282,309	89,756,901	84,889,730	82,757,488	78,335,327	78,461,135	74,223,432	73,139,613
EXPENDITURES:										
General Government	11,545,885	12,036,716	11,774,161	11,883,993	10,441,759	11,012,919	11,533,828	10,226,122	10,261,793	13,804,483
Justice & Public Safety	31,659,758	31,804,038	30,667,667	32,604,433	29,598,920	28,765,035	28,074,643	27,802,740	31,204,404	31,005,570
Health	9,588,600	9,745,796	10,241,261	10,766,176	10,495,713	10,602,580	10,104,876	9,058,995	8,495,639	8,007,348
Education	7,745,581	6,992,471	6,890,208	7,279,568	6,629,675	6,735,475	6,425,486	6,350,356	5,043,226	5,201,758
Social Services	90,262	79,883	129,150	109,796	24,498	24,498	84,972	80,025	510,724	240,354
Development	12,388,454	11,846,904	10,905,362	14,388,842	12,709,298	12,417,805	11,553,449	11,497,060	10,120,428	8,686,609
Highways & Bridges	9,576,911	5,005,354	5,626,652	9,391,169	5,688,280	6,893,413	7,552,093	10,371,105	5,241,180	9,519,705
Debt Service: Principal	3,186,182	6,965,372	3,077,992	6,105,159	3,037,915	3,737,500	2,627,500	3,193,058	3,158,860	2,779,749
Interest	2,294,715	2,469,935	2,651,927	4,537,663	2,876,007	2,295,708	2,323,632	2,611,010	2,697,323	2,662,509
Mortgage Principal	49,750	53,747	0	0	0	0	0	0	0	0
Mortgage Interest	19,199	27,954	0	0	0	0	0	0	0	0
Total Expenditures	88,145,297	87,028,170	81,964,380	97,066,799	81,502,065	82,484,933	80,280,479	81,190,471	76,733,577	81,908,085
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,008,330	(2,219,001)	3,317,929	(7,309,898)	3,387,665	272,555	(1,945,152)	(2,729,336)	(2,510,145)	(8,768,472)
OTHER FINANCING SOURCES (USES):										
General Obligation Bond Proceeds	0	0	0	0	0	0	2,004,475	0	0	0
Refunding Bond Proceeds	0	3,775,000	2,535,000	11,763,593	0	0	4,623,253	0	0	0
Payments to Refunding Escrow Agent	0	0	(2,504,895)	(11,624,759)	0	0	(4,556,962)	0	0	0
Capital Lease Financing	0	141,728	0	0	0	0	0	0	0	0
Proceeds from Debenture Loan	0	0	551,250	0	0	0	0	0	0	0
Transfers In	4,117,368	2,994,556	2,866,935	2,954,436	2,332,843	2,813,034	3,136,240	4,741,911	4,294,856	5,104,056
Transfers Out	(3,834,698)	(2,708,742)	(2,559,445)	(2,646,771)	(2,355,895)	(2,505,932)	(2,827,331)	(4,437,462)	(5,255,017)	(5,070,637)
Net Other Financing Sources (Uses)	282,670	4,202,542	888,845	446,499	(23,052)	307,102	2,379,675	304,449	(960,161)	33,419
NET CHANGE IN FUND BALANCES	\$ 1,291,000	\$ 1,983,541	\$ 4,206,774	\$ (6,863,399)	\$ 3,364,613	\$ 579,657	\$ 434,523	\$ (2,424,887)	\$ (3,470,306)	\$ (8,735,053)
Debt Service Expenditures as a Percentage of Noncapital Expenditures	6.83%	11.23%	7.25%	11.59%	7.52%	7.69%	6.49%	7.71%	8.23%	8.14%

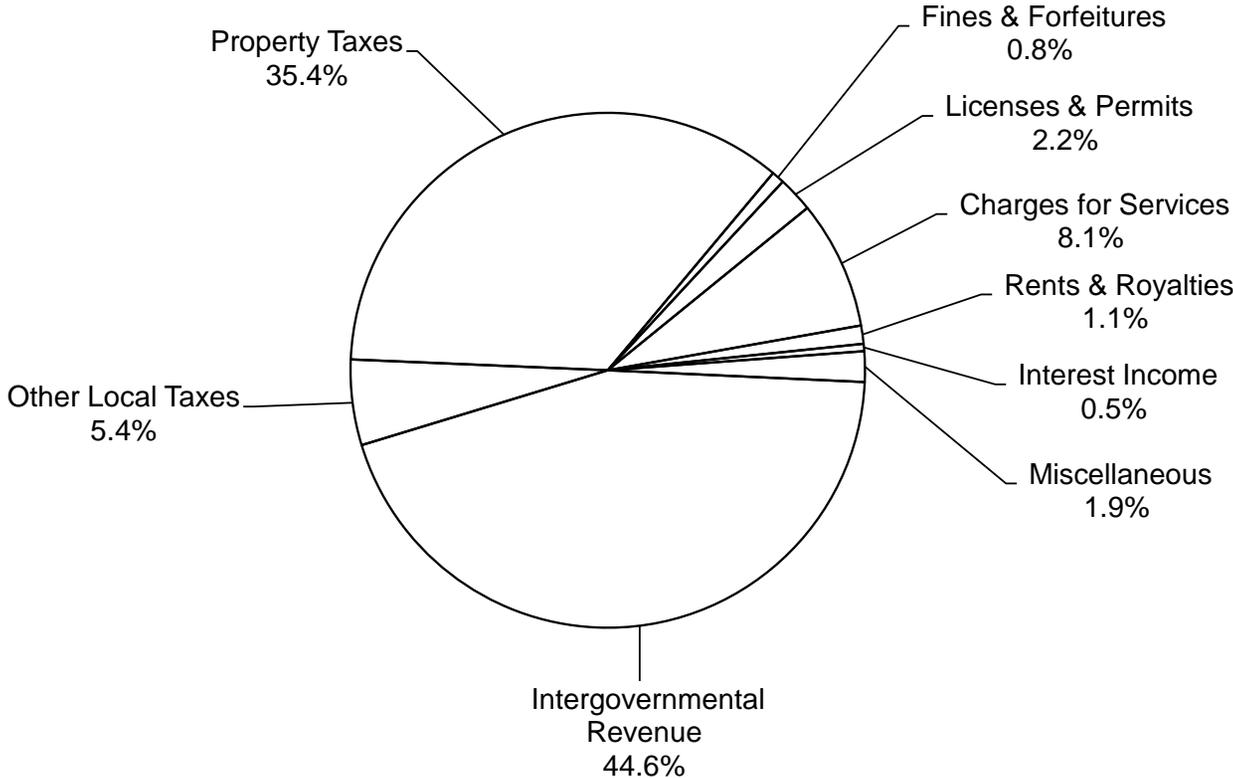
County of Champaign, Illinois
 Changes in Fund Balances in Governmental Funds
 (Modified Accrual Basis of Accounting)
 Last Ten Fiscal Years

WORKSHEET:	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2,009</u>	<u>2008</u>
Capital asset additions, per footnotes,	\$ 12,263,271	\$ 2,316,404	\$ 7,265,604	\$ 8,153,292	\$ 12,172,581	\$ 6,395,920	\$ 14,205,461	\$ 16,546,821	\$ 8,601,671	\$ 23,406,917
* adjusted to remove capital asset additions that are due to reclasses from const in progress or function changes, not new expenditures	-	-	(3,533,297)	(2,932,976)	(4,936,059)	(2,398,191)	(9,295,581)	(8,478,739)	(3,386,710)	(8,055,391)
* adjusted to remove capital asset additions from gifts/paid by others	(5,421,000)	(35,500)	(767,746)	0	(4,354,209)	(15,500)	(1,095,753)	(1,936,451)	0	0
* adjusted for GASB 34 capital expend accruals that aren't included in gov't fund expenditures	0	0	0	0	0	0	228,064	(228,064)	322,534	(322,534)
Capital expenditures in gov't funds	6,842,271	2,280,904	2,964,561	5,220,316	2,882,313	3,982,229	4,042,191	5,903,567	5,537,495	15,028,992
 Non-capital expenditures	 \$ 81,303,026	 \$ 84,747,266	 \$ 78,999,819	 \$ 91,846,483	 \$ 78,619,752	 \$ 78,502,704	 \$ 76,238,288	 \$ 75,286,904	 \$ 71,196,082	 \$ 66,879,093
Debt Service expenditures	\$ 5,549,846	\$ 9,517,008	\$ 5,729,919	\$ 10,642,822	\$ 5,913,922	\$ 6,033,208	\$ 4,951,132	\$ 5,804,068	\$ 5,856,183	\$ 5,442,258
Debt Service Expenditures as a Percentage of Noncapital Expenditures	6.83%	11.23%	7.25%	11.59%	7.52%	7.69%	6.49%	7.71%	8.23%	8.14%

GOVERNMENTAL FUNDS EXPENDITURES BY FUNCTION
Fiscal Year Ended December 31, 2017



GOVERNMENTAL FUNDS REVENUES BY SOURCE
Fiscal Year Ended December 31, 2017



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

Table V

Fiscal Year	/ Locally Assessed \				/ State Shared \						Total Tax Revenue
	^A Real Estate Tax	Hotel-Motel Tax	Auto Rental Tax	Public Safety Sales Tax	County Sales Tax	Use Tax	State Income Tax	Corporate Pers. Prop. Replace. Tax	Inheritance Tax	County Motor Fuel Tax	
2017	\$ 32,796,712	\$ 21,090	\$ 31,570	\$ 4,733,219	\$ 6,914,001	\$ 833,298	\$ 3,207,705	\$ 982,166	\$ 0	\$ 2,394,066	\$ 51,913,827
2016	\$ 31,869,413	\$ 23,268	\$ 32,165	\$ 4,678,090	\$ 6,620,421	\$ 769,750	\$ 3,139,832	\$ 930,043	\$ 0	\$ 2,603,468	\$ 50,666,449
2015	\$ 31,190,979	\$ 29,753	\$ 32,691	\$ 4,696,901	\$ 6,561,782	\$ 712,284	\$ 3,432,036	\$ 1,049,605	\$ 0	\$ 2,441,095	\$ 50,147,126
2014	\$ 30,227,866	\$ 33,742	\$ 34,849	\$ 5,101,042	\$ 7,359,888	\$ 665,573	\$ 3,088,217	\$ 984,305	\$ 0	\$ 3,423,132	\$ 50,918,614
2013	\$ 28,817,454	\$ 28,419	\$ 32,356	\$ 5,003,543	\$ 7,101,863	\$ 584,769	\$ 3,711,315	\$ 1,005,648	\$ 0	\$ 2,793,374	\$ 49,078,741
2012	\$ 28,564,274	\$ 26,177	\$ 29,933	\$ 4,545,118	\$ 6,202,507	\$ 494,737	\$ 2,948,008	\$ 812,933	\$ 328,274	\$ 2,755,933	\$ 46,707,894
2011	\$ 28,124,893	\$ 22,232	\$ 19,140	\$ 4,439,505	\$ 6,111,933	\$ 478,219	\$ 2,713,396	\$ 860,887	\$ 32,698	\$ 2,753,809	\$ 45,556,712
2010	\$ 27,168,031	\$ 27,580	\$ 14,552	\$ 4,304,939	\$ 5,921,221	\$ 399,249	\$ 2,167,472	\$ 976,937	\$ 334,125	\$ 2,758,824	\$ 44,072,930
2009	\$ 26,649,849	\$ 31,857	\$ 15,137	\$ 4,256,357	\$ 5,788,347	\$ 417,999	\$ 2,243,895	\$ 906,058	\$ 143,520	\$ 2,594,522	\$ 43,047,541
2008	\$ 25,026,336	\$ 29,916	\$ 17,570	\$ 4,513,665	\$ 6,242,604	\$ 479,977	\$ 3,117,934	\$ 1,073,997	\$ 172,885	\$ 2,607,797	\$ 43,282,681

^A Includes back taxes, penalties for late payments, payments in lieu of taxes and mobile home taxes.

County of Champaign, Illinois
Property Tax Levies and Collections
Last Ten Fiscal Years

Table VI

Fiscal Year	(A) Taxes Levied for the Fiscal Year		Taxes Collected in the Fiscal Year for which they were Levied		(B) Taxes Collected in Subsequent Fiscal Years		<u>Total Collections to Date</u>		<u>Uncollected Taxes</u>	
	Amount	% of Levy	Amount	% of Levy	Amount	% of Levy	Amount	% of Levy	Amount	% of Levy
2017	\$ 32,245,372		\$ 32,117,568	99.6%	\$ 976		\$ 32,118,544	99.6%	\$ 126,828	0.4%
2016	\$ 31,281,287		\$ 31,153,203	99.6%	\$ 14,294		\$ 31,167,497	99.6%	\$ 113,790	0.4%
2015	\$ 30,580,131		\$ 30,480,996	99.7%	\$ 5,723		\$ 30,486,719	99.7%	\$ 93,412	0.3%
2014	\$ 29,700,112		\$ 29,593,707	99.6%	\$ 9,891		\$ 29,603,598	99.7%	\$ 96,514	0.3%
2013	\$ 28,833,209		\$ 28,153,512	97.6%	\$ 12,765		\$ 28,166,277	97.7%	\$ 666,932	2.3%
2012	\$ 27,911,280		\$ 27,791,920	99.6%	\$ 12,303		\$ 27,804,223	99.6%	\$ 107,057	0.4%
2011	\$ 27,506,702		\$ 27,390,350	99.6%	\$ 32,063		\$ 27,422,413	99.7%	\$ 84,289	0.3%
2010	\$ 26,607,969		\$ 26,450,416	99.4%	\$ 23,664		\$ 26,474,080	99.5%	\$ 133,889	0.5%
2009	\$ 26,000,877		\$ 25,829,969	99.3%	\$ 33,569		\$ 25,863,538	99.5%	\$ 137,339	0.5%
2008	\$ 24,450,968		\$ 24,276,472	99.3%	\$ 15,444		\$ 24,291,916	99.3%	\$ 159,052	0.7%

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

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

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

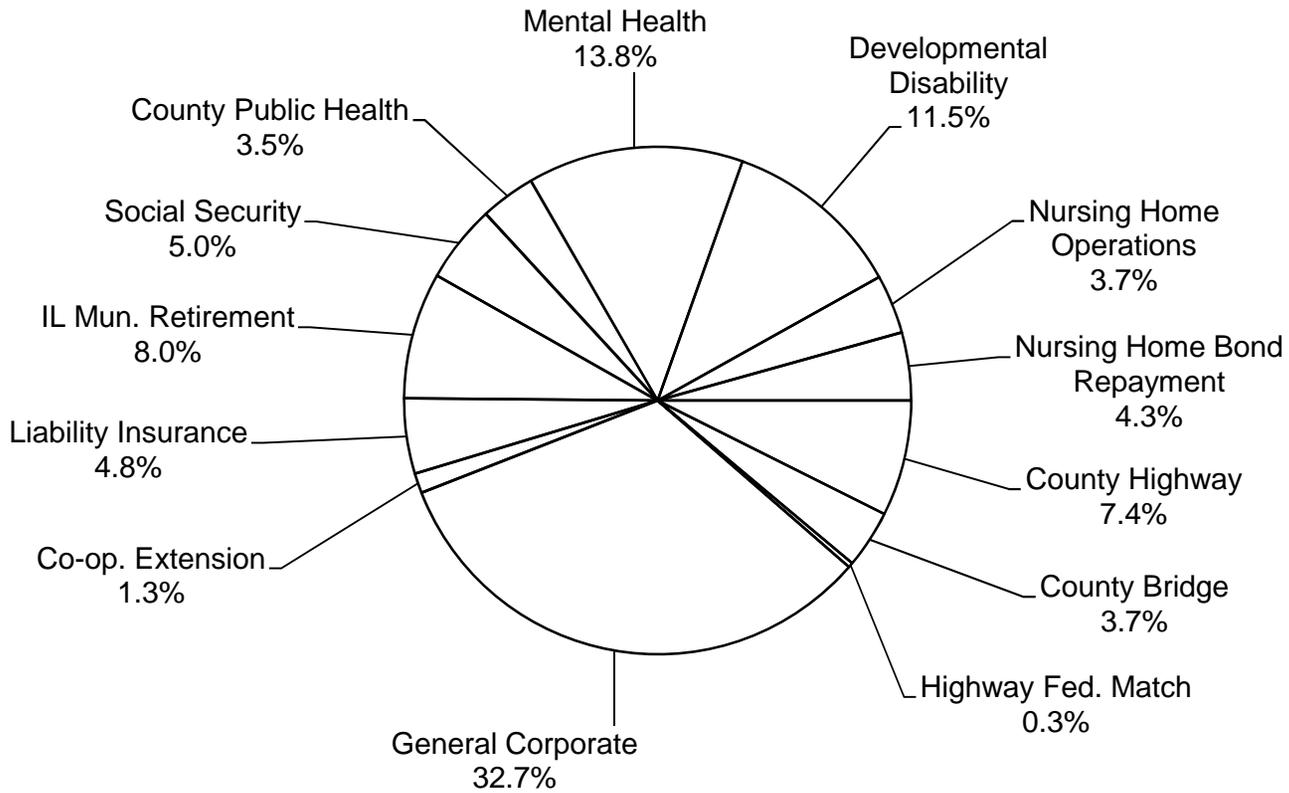
Table VII

FISCAL YEAR	(A)	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
GENERAL FUND:											
General Corporate		\$ 10,905,592	\$ 9,762,889	\$ 9,218,910	\$ 8,582,624	\$ 8,277,127	\$ 7,876,733	\$ 7,704,954	\$ 7,673,860	\$ 7,467,612	\$ 6,840,754
Cooperative Extension Education		422,183	422,183	422,183	415,944	408,991	408,991	399,056	415,683	442,216	423,623
SPECIAL REVENUE FUNDS:											
Mental Health		4,593,414	4,313,571	4,194,638	4,050,762	3,906,389	3,751,272	3,660,055	3,535,533	3,450,737	3,233,678
Developmental Disability		3,834,236	3,630,368	3,554,169	3,532,482	3,580,082	3,673,507	3,585,739	3,463,084	3,379,515	3,165,430
County Public Health		1,169,824	1,097,594	1,066,808	1,029,329	994,013	953,095	930,608	900,231	879,943	824,781
County Highway		2,462,384	2,311,489	2,247,106	2,163,225	2,106,272	2,023,044	1,971,713	1,893,345	1,847,879	1,729,793
County Bridge		1,235,028	1,159,379	1,127,166	1,085,242	1,056,831	1,015,174	988,646	964,533	939,779	879,338
Highway Federal Aid Match		99,723	94,495	90,318	86,526	7,390	7,303	7,328	7,145	7,040	6,419
Tort Immunity		1,603,235	1,504,649	1,462,958	1,229,311	1,193,554	1,146,635	1,117,462	1,078,848	1,052,411	986,640
Illinois Municipal Retirement		2,684,443	2,901,964	3,003,569	3,225,384	3,222,245	3,118,741	3,058,554	2,554,358	2,439,763	2,403,739
Social Security		1,655,757	1,625,083	1,661,865	1,731,536	1,579,169	1,544,476	1,466,594	1,548,509	1,543,714	1,469,843
DEBT SERVICE FUNDS:											
Nursing Home Bond Repayment		1,444,329	1,439,845	1,436,047	1,477,886	1,443,544	1,453,594	1,605,974	1,601,011	1,602,695	1,601,124
ENTERPRISE FUND:											
Nursing Home Operations		1,250,370	1,173,917	1,142,494	1,103,390	1,075,307	1,033,432	1,007,548	971,678	946,818	885,757
TOTAL PROPERTY TAX LEVY		\$ 33,360,518	\$ 31,437,426	\$ 30,628,231	\$ 29,713,641	\$ 28,850,914	\$ 28,005,997	\$ 27,504,231	\$ 26,607,818	\$ 26,000,122	\$ 24,450,919
TOTAL PROPERTY TAX RATE (per \$100 of assessed valuation)		.8458	.8672	.8636	.8511	.8138	.7841	.7688	.7487	.7426	.7389

Note: Property tax levies reported are the amounts authorized by County Board ordinance. Tax rates are calculated by the County Clerk.

(A) Tax levies and tax rates are reported for the fiscal year in which related taxes are collected by the County.

PROPERTY TAX LEVY BY COMPONENT For Taxes Payable in 2017



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

Table VIII

(A)	RESIDENTIAL		FARM		COMMERCIAL		TOTAL		(D)
	(B)	(C)	(B)	(C)	(B)	(C)	(B)	(C)	
Fiscal Year	Estimated Actual Value of Taxable Property	Taxed Equalized Assessed Value	Estimated Actual Value of Taxable Property	Taxed Equalized Assessed Value	Estimated Actual Value of Taxable Property	Taxed Equalized Assessed Value	Estimated Actual Value of Taxable Property	Taxed Equalized Assessed Value	Total County Direct Tax Rate
2017	\$ 7,837,110,840	\$ 2,204,143,653	\$ 1,127,731,140	\$ 361,440,481	\$ 4,053,479,574	\$ 1,240,701,884	\$ 13,018,321,554	\$ 3,806,286,018	.8458
2016	\$ 7,608,397,410	\$ 2,133,629,685	\$ 1,077,430,830	\$ 345,025,574	\$ 3,709,936,923	\$ 1,121,960,129	\$ 12,395,765,163	\$ 3,600,615,388	.8672
2015	\$ 7,490,542,650	\$ 2,103,088,375	\$ 1,042,433,220	\$ 333,967,494	\$ 3,657,022,506	\$ 1,095,867,711	\$ 12,189,998,376	\$ 3,532,923,580	.8636
2014	\$ 7,450,819,680	\$ 2,095,642,997	\$ 973,736,010	\$ 311,732,901	\$ 3,563,841,792	\$ 1,072,215,635	\$ 11,988,397,482	\$ 3,479,591,533	.8511
2013	\$ 7,516,362,090	\$ 2,124,585,044	\$ 918,622,440	\$ 293,919,518	\$ 3,760,379,250	\$ 1,113,581,689	\$ 12,195,363,780	\$ 3,532,086,251	.8138
2012	\$ 7,132,571,490	\$ 2,165,598,116	\$ 856,074,150	\$ 273,548,424	\$ 4,281,800,121	\$ 1,107,477,441	\$ 12,270,445,761	\$ 3,546,623,981	.7841
2011	\$ 7,227,685,290	\$ 2,195,412,930	\$ 810,575,970	\$ 258,133,037	\$ 4,350,833,784	\$ 1,107,951,509	\$ 12,389,095,044	\$ 3,561,497,476	.7688
2010	\$ 7,217,665,710	\$ 2,191,079,100	\$ 764,879,580	\$ 242,639,781	\$ 4,304,859,441	\$ 1,103,934,905	\$ 12,287,404,731	\$ 3,537,653,786	.7487
2009	\$ 7,151,359,800	\$ 2,190,715,716	\$ 723,380,490	\$ 229,433,845	\$ 4,146,874,707	\$ 1,065,062,743	\$ 12,021,614,997	\$ 3,485,212,304	.7426
2008	\$ 6,837,357,900	\$ 2,108,550,342	\$ 675,546,360	\$ 213,744,151	\$ 3,781,022,727	\$ 973,898,087	\$ 11,293,926,987	\$ 3,296,192,580	.7389

Note: Equalized assessed values are per the County Clerk.

(A) Property value is reported for the year in which the related taxes are collected by the County. The property is actually assessed in the previous year.

(B) Actual value of taxable property is estimated at three times the equalized assessed value. Equalized assessed value is the value of taxable real property determined by local and state assessment officials. Under state law, residential, commercial and farm residences are assessed at one-third market value, while farmland and farm buildings are assessed at one-third of the value based on productivity or "agricultural economic value." Data is not available for non-taxable property.

(C) After the equalized assessed value has been determined by assessment officials, deductions are then made for homestead and other exemptions, tax increment financing districts, and enterprise zone abatements. This assessed value is the value on which tax bills are calculated.

(D) Tax rate is per \$100 of assessed valuation.

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

Table IX

	(A)	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Champaign County Direct Rates:												
General Corporate		0.2785	.2725	.2606	.2467	.2343	.2221	.2163	.2169	.2143	.2075	.2154
Cooperative Extension Education		0.0106	.0111	.0119	.0120	.0116	.0115	.0112	.0118	.0127	.0129	.0132
Mental Health		0.1165	.1159	.1173	.1153	.1095	.1045	.1013	.0985	.0976	.0969	.0995
Developmental Disability		0.0972	.0967	.0999	.1000	.1000	.1000	.0992	.0965	.0956	.0949	.0974
County Public Health		0.0298	.0297	.0302	.0296	.0281	.0269	.0261	.0254	.0252	.0250	.0257
County Highway		0.0627	.0624	.0635	.0622	.0596	.0570	.0554	.0535	.0530	.0525	.0539
County Bridge		0.0314	.0313	.0319	.0312	.0299	.0286	.0278	.0273	.0270	.0267	.0274
Highway Federal Aid Match		0.0025	.0025	.0026	.0025	.0002	.0002	.0002	.0002	.0002	.0002	.0002
Tort Immunity		0.0408	.0406	.0413	.0353	.0338	.0323	.0314	.0305	.0302	.0299	.0285
Illinois Municipal Retirement		0.0683	.0704	.0849	.0927	.0912	.0879	.0859	.0722	.0700	.0729	.0749
Social Security		0.0418	.0433	.0469	.0498	.0447	.0435	.0412	.0438	.0443	.0446	.0458
Nursing Home Bond Repayment		0.0361	.0377	.0403	.0421	.0405	.0405	.0445	.0446	.0453	.0480	.0521
Nursing Home Operations		0.0319	.0317	.0323	.0317	.0304	<u>.0291</u>	<u>.0283</u>	<u>.0275</u>	<u>.0272</u>	<u>.0269</u>	<u>.0276</u>
Total Direct Rates		<u>.8481</u>	<u>.8458</u>	<u>.8636</u>	<u>.8511</u>	<u>.8138</u>	<u>.7841</u>	<u>.7688</u>	<u>.7487</u>	<u>.7426</u>	<u>.7389</u>	<u>.7616</u>
Overlapping Rates:												
County Forest Preserve		0.0925	.0923	.0944	.0931	.0880	.0843	.0817	.0790	.0783	.0779	.0800
C-U Public Health District		0.1276	.1267	.1290	.1259	.1163	.1102	.1075	.1071	.1052	.1049	.1060
C-U Mass Transit District		0.3274	.3235	.3282	.3198	.2966	.2831	.2725	.2619	.2575	.2544	.2592
Champaign Southwest Mass Transi (D)		0.0000	.0000	.0000	.0000	.0000	.0183	.0184	.0188	.0191	.0203	---
U & C Sanitary District		---	---	---	---	---	---	---	---	---	---	---
Community Colleges (average) (B)		0.5758	.5812	.5746	.5718	.5742	.5679	.5628	.5601	.5566	.5352	.5449
K-12 School Districts (average) (B)		4.9813	5.0289	4.9070	4.8758	4.8121	4.7095	4.6718	4.6860	4.6917	4.7419	4.8535
Cities & Villages (average) (B)		0.6233	.5639	.6260	.6198	.6126	.6002	.5836	.5748	.5659	.5658	.5889
Fire Districts (average) (B)		0.3127	.3150	.3170	.3085	.3158	.2782	.2803	.2802	.2848	.2715	.2794
Park Districts (average) (B)		0.6358	.6348	.6376	.6089	.5470	.5185	.4836	.4702	.4288	.4295	.4420
Cemetery Districts (average) (B)		0.0736	.0721	.0710	.0708	.0680	.0630	.0587	.0421	.0415	.0424	.0445
Library Districts (average) (B)		0.2254	.2245	.2226	.2237	.2187	.2217	.2274	.2241	.2237	.1946	.1935
Townships (average) (B)		0.7011	.6880	.7242	.7302	.7448	<u>.7406</u>	<u>.7513</u>	<u>.7535</u>	<u>.7699</u>	<u>.7863</u>	<u>.8252</u>
Total All Rates		<u>9.5246</u>	<u>9.4967</u>	<u>9.4952</u>	<u>9.3994</u>	<u>9.2079</u>	<u>8.9796</u>	<u>8.8684</u>	<u>8.8065</u>	<u>8.7656</u>	<u>8.7636</u>	<u>8.9787</u>

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

(B) Average rates are reported due to the large number of taxing bodies in Champaign County with various boundaries and providing various services. See Table X.

(C) Average rates for prior years are not available.

(D) Champaign Southwest Mass Transit District no longer exists.

AVERAGE PROPERTY TAX RATES For Taxes Payable in 2017

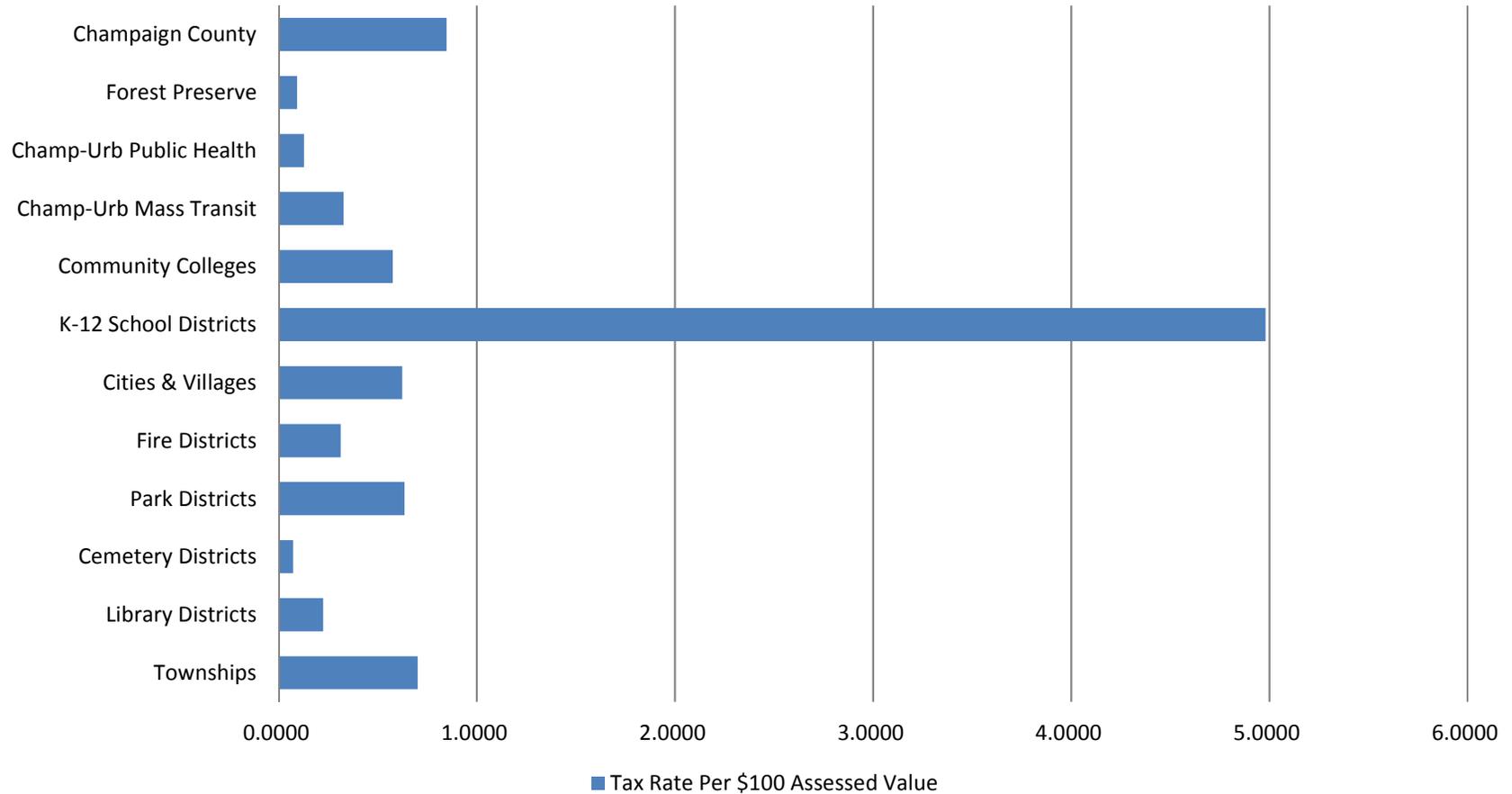


Table XI

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

Taxpayer	2017			2008		
	Equalized Assessed Valuation	Rank	% of Total Assessed Valuation	Equalized Assessed Valuation	Rank	% of Total Assessed Valuation
Campus Property Management (Residential Rental Properties and Developments)	\$ 27,491,690	1	0.63%	\$ 36,024,790	2	1.09%
Champaign Market Place LLC (Shopping Mall)	\$ 24,534,630	2	0.57%	\$ 23,194,200	3	0.70%
Bankier Family (Residential and Commercial Rental Properties)	\$ 15,841,380	3	0.37%	\$ 12,901,580	7	0.39%
Kraft Heinz Foods Co (Industrial Complex)	\$ 15,261,250	4	0.35%			
American Water SSC (Water Utility Company)	\$ 12,999,030	5	0.30%			
Lex Rantoul LP (Industrial Complex)	\$ 12,535,540	6	0.29%			
JSM Management (Residential and Commercial Rental Properties)	\$ 12,389,090	7	0.29%			
Shapland Realty LLC (Residential and Commercial Rental Properties)	\$ 11,669,660	8	0.27%	\$ 12,357,970	8	0.37%
Premier Cooperative Inc (Agricultural / Grain Elevators)	\$ 11,410,610	9	0.26%			0.00%
Walmart Stores (Discount Department / Grocery Stores)	\$ 11,343,910	10	0.26%	\$ 19,245,500	4	0.58%
Clinton C. Atkins / The Atkins Group (Residential and Commercial Developer)				\$ 12,242,630	9	0.37%
Carle Foundation (Hospital / Clinic / Nursing Home)				\$ 60,113,100	1	1.82%
Royse & Brinkmeyer Apartments (Residential Rental Properties)				\$ 13,086,540	6	0.40%
Provena Covenant Medical Center (Hospital / Clinic)				\$ 15,091,940	5	0.46%
Axion Town & Country (Housing Rental Properties)				\$ 8,340,230	10	0.25%
	<u>\$ 155,476,790</u>		<u>3.59%</u>	<u>\$ 212,598,480</u>		<u>6.43%</u>
Total County Assessed Valuation	<u>\$ 4,334,149,730</u>		<u>100.00%</u>	<u>\$ 3,296,192,580</u>		<u>100.00%</u>

Note: Equalized assessed valuation is the assessed value used for the tax bills that were payable in the year shown, per the County Supervisor of Assessments and County Clerk.

County of Champaign, Illinois
Legal Debt Margin
Last Ten Fiscal Years

Fiscal Year	(A) Equalized Assessed Value	(B) Debt Limit: 5.75% of Assessed Value	Debt Applicable to Debt Limit:					Total Debt Applicable	Legal Debt Margin	Debt Applicable as Percentage of Debt Limit
			General Obligation Bonds	Inter- governmental Loans	Debenture Note	Capital Lease Obligations				
2017	\$ 4,359,257,484	\$ 250,657,305	\$ 29,784,055	\$ 0	\$ 447,753	\$ 101,344	\$ 30,333,152	\$ 220,324,153	12.10%	
2016	\$ 4,152,514,766	\$ 238,769,599	\$ 33,208,125	\$ 0	\$ 497,503	\$ 135,819	\$ 33,841,447	\$ 204,928,152	14.17%	
2015	\$ 4,063,332,792	\$ 233,641,636	\$ 36,651,240	\$ 19,688	\$ 551,250	\$ 0	\$ 37,222,178	\$ 196,419,458	15.93%	
2014	\$ 3,996,132,494	\$ 229,777,618	\$ 39,117,701	\$ 72,188	\$ 0	\$ 0	\$ 39,189,889	\$ 190,587,729	17.06%	
2013	\$ 4,065,121,260	\$ 233,744,472	\$ 45,103,982	\$ 129,063	\$ 0	\$ 0	\$ 45,233,045	\$ 188,511,427	19.35%	
2012	\$ 4,090,148,587	\$ 235,183,544	\$ 47,856,757	\$ 181,563	\$ 0	\$ 0	\$ 48,038,320	\$ 187,145,224	20.43%	
2011	\$ 4,129,698,348	\$ 237,457,655	\$ 51,541,757	\$ 234,063	\$ 0	\$ 0	\$ 51,775,820	\$ 185,681,835	21.80%	
2010	\$ 4,095,801,577	\$ 235,508,591	\$ 52,121,757	\$ 286,563	\$ 0	\$ 0	\$ 52,408,320	\$ 183,100,271	22.25%	
2009	\$ 4,007,204,999	\$ 230,414,287	\$ 55,262,315	\$ 339,063	\$ 0	\$ 0	\$ 55,601,378	\$ 174,812,909	24.13%	
2008	\$ 3,764,642,329	\$ 216,466,934	\$ 58,368,675	\$ 391,563	\$ 0	\$ 0	\$ 58,760,238	\$ 157,706,696	27.15%	

(A) Equalized assessed values are per the County Clerk and are reported gross of exemptions, tax increment financing and enterprise zone abatements that are later deducted in calculating the tax bills.

(B) Debt limit is per Illinois Compiled Statutes 55 ILCS 5/5-1012.

County of Champaign, Illinois
Outstanding Debt Ratios
Last Ten Fiscal Years

Table XIII

Fiscal Year	Governmental Activities				Business- Type <u>Activities</u> Capital Leases	Primary Government Total Debt Outstanding	(A) Personal Income (in thousands)	Outstanding Debt as Percentage of Personal Income	(A) Population	Outstanding Debt Per Capita
	General Obligation Bonds	Inter- governmental Loans	Debenture Note	Capital Lease Obligations						
2017	\$ 29,784,055	\$ 0	\$447,753	\$101,344	\$ 0	\$ 30,333,152	\$ 8,926,464	0.34%	209,399	\$ 144.86
2016	\$ 33,208,125	\$ 0	\$497,503	\$135,819	\$ 0	\$ 33,841,447	\$ 8,926,464	0.38%	208,419	\$ 162.37
2015	\$ 36,651,240	\$ 19,688	\$551,250	\$ 0	\$ 0	\$ 37,222,178	\$ 8,561,701	0.43%	208,861	\$ 178.22
2014	\$ 39,117,701	\$ 72,188	\$ 0	\$ 0	\$ 0	\$ 39,189,889	\$ 8,140,161	0.48%	207,133	\$ 189.20
2013	\$ 45,103,982	\$ 129,063	\$ 0	\$ 0	\$ 0	\$ 45,233,045	\$ 7,886,661	0.57%	204,897	\$ 220.76
2012	\$ 47,856,757	\$ 181,563	\$ 0	\$ 0	\$ 0	\$ 48,038,320	\$ 7,661,065	0.63%	203,276	\$ 236.32
2011	\$ 51,541,757	\$ 234,063	\$ 0	\$ 0	\$ 0	\$ 51,775,820	\$ 7,432,296	0.70%	201,685	\$ 256.72
2010	\$ 52,121,757	\$ 286,563	\$ 0	\$ 0	\$ 0	\$ 52,408,320	\$ 7,258,496	0.72%	201,370	\$ 260.26
2009	\$ 55,262,315	\$ 339,063	\$ 0	\$ 0	\$ 0	\$ 55,601,378	\$ 6,950,643	0.80%	199,968	\$ 278.05
2008	\$ 58,368,675	\$ 391,563	\$ 0	\$ 0	\$ 0	\$ 58,760,238	\$ 6,509,643	0.90%	197,570	\$ 297.41

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

County of Champaign, Illinois
 Net General Bonded Debt Ratios
 Last Ten Fiscal Years

Table XIV

Fiscal Year	(A) Gross Bonded Debt Outstanding	(B) Resources Restricted for Principal Repayment	Net Bonded Debt Outstanding	(C) Equalized Assessed Value	Ratio of Net Bonded Debt To Assessed Value	Population	Net Bonded Debt Per Capita
2017	\$ 29,784,055	\$ 1,660,519	\$ 28,123,536	\$ 3,806,286,018	0.74%	209,399	\$ 134.31
2016	\$ 33,208,125	\$ 1,914,943	\$ 31,293,182	\$ 3,600,615,388	0.87%	208,419	\$ 150.15
2015	\$ 36,651,240	\$ 1,570,886	\$ 35,080,354	\$ 3,532,923,980	0.99%	208,861	\$ 167.96
2014	\$ 36,993,058	\$ 1,653,617	\$ 35,339,441	\$ 3,479,591,533	1.02%	207,133	\$ 170.61
2013	\$ 44,871,342	\$ 3,430,256	\$ 41,441,086	\$ 3,532,086,251	1.17%	204,897	\$ 202.25
2012	\$ 47,856,757	\$ 3,282,597	\$ 44,574,160	\$ 3,546,623,981	1.26%	203,276	\$ 219.28
2011	\$ 51,541,757	\$ 3,944,614	\$ 47,597,143	\$ 3,561,497,476	1.34%	201,685	\$ 236.00
2010	\$ 52,121,757	\$ 3,087,078	\$ 49,034,679	\$ 3,537,653,786	1.39%	201,370	\$ 243.51
2009	\$ 55,262,315	\$ 2,538,294	\$ 52,724,021	\$ 3,485,212,304	1.51%	199,968	\$ 263.66
2008	\$ 58,368,675	\$ 2,371,145	\$ 55,997,530	\$ 3,296,192,580	1.70%	197,570	\$ 283.43

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

(B) Net position restricted for debt service have been reduced to the amount that is for principal repayment only.

(C) Assessed value is reported for the year in which related taxes are received by the County. The equalized assessed value shown is per the County Clerk and is after multipliers and deductions have been applied, i.e. the value on which the tax bills are computed.

County of Champaign, Illinois
Demographic Statistics
Last Ten Fiscal Years

Table XV

Year	(A) Estimated Population	(A) Personal Income (in thousands)	(A) Per Capita Personal Income	(B) Labor Force	(B) Unemployment Rate	(C) Registered Voters	(C) Voter Turnout	(D) School Enrollment
2017	209,399			104,527	4.2%	134,241	20.0%	24,995
2016	208,419	\$ 8,926,464	\$ 42,829	105,140	5.1%	134,352	69.1%	23,867
2015	208,861	\$ 8,822,908	\$ 42,243	104,416	5.2%			24,191
2014	207,133	\$ 8,561,701	\$ 41,276	104,745	6.1%	113,122	49.0%	26,151
2013	204,897	\$ 8,140,161	\$ 39,557	103,551	8.2%			24,441
2012	203,276	\$ 7,886,661	\$ 38,645	103,005	8.0%	112,933	69.9%	23,380
2011	201,685	\$ 7,661,065	\$ 37,799	102,750	8.4%			23,429
2010	201,370	\$ 7,432,296	\$ 36,887	103,717	9.0%	122,441	44.8%	23,356
2009	199,968	\$ 7,258,496	\$ 36,298	104,819	8.2%			23,085
2008	197,570	\$ 6,950,643	\$ 35,181	105,980	5.7%	123,150	68.9%	23,361

(A) Population estimates and personal income are per the U.S. Dept. of Commerce - Bureau of Economic Analysis. Figures for the most current year(s) are unavailable.

(B) Labor force and unemployment figures are per the Illinois Dept. of Employment Security. The figures are annual averages accumulated by place of residence.

(C) Voter statistics are per the County Clerk and are shown for general election years only.

(D) School enrollment statistics are per the Regional Office of Education for Champaign and Ford Counties. The figures include elementary and secondary public schools in Champaign County.

County of Champaign, Illinois
Non-agricultural Employment Statistics
Last Ten Fiscal Years

Year	Manufacturing	Construction	Transportation & Utilities	Wholesale & Retail Trade	Leisure & Hospitality	Health Care & Social Assistance	Other Services	Government	Total Number of Jobs
2017	6,566	2,925	2,910	12,324	11,114	13,931	16,892	35,713	102,375
2016	6,816	2,995	2,791	12,563	10,850	13,603	16,713	35,068	101,399
2015	7,072	2,980	2,674	12,556	10,848	13,296	17,167	34,497	101,090
2014	7,066	2,839	2,615	12,697	10,374	12,686	17,309	33,704	99,290
2013	7,110	2,838	2,719	12,874	10,174	12,294	17,021	33,110	98,140
2012	7,190	2,941	2,740	12,850	9,933	12,107	17,070	32,362	97,193
2011	7,161	2,946	2,760	12,981	9,704	11,993	17,070	32,851	97,466
2010	6,927	2,980	2,818	12,994	9,863	11,949	16,886	35,498	99,915
2009	7,344	3,183	2,807	13,139	9,656	12,082	17,126	36,873	102,210
2008	8,678	3,896	2,869	13,995	9,890	12,104	17,855	35,766	105,053

Note: Statistics are per the Illinois Dept. of Employment Security - Economic Information & Analysis Divison, Current Employment Statistics Program.

County of Champaign, Illinois
Principal Employers
Current Year and Five Years Ago

Table XVII

<u>Employer</u>	<u>2017</u>			<u>2012</u>		
	<u>Number of Employees</u>	<u>Rank</u>	<u>% of Total Employment</u>	<u>Number of Employees</u>	<u>Rank</u>	<u>% of Total Employment</u>
University of Illinois at Urbana-Champaign (Post-Secondary Education)	13,857	1	13.54%	27,511	1	28.30%
Carle Foundation Hospital and Clinic (Health Care)	6,386	2	6.24%	4,868	2	5.01%
Champaign School District (Elementary & Secondary Education)	1,624	3	1.59%	1,704	3	1.75%
Kraft Heinz (Food Products)	1,025	4	1.00%	1,235	5	1.27%
County of Champaign (Local Government)	923	5	0.90%	1,017	6	1.05%
Christie Clinic (Health Care)	911	6	0.89%			
Urbana School District (Elementary & Secondary Education)	830	7	0.81%	928	8	0.95%
Presence Health/Provina Covenant (Health Care)	803	8	0.78%	856	9	0.88%
PlastiPak Packaging, Inc. (Plastic Packaging Materials Manufacturer)	780	9	0.76%	810	10	0.83%
Parkland Community College (Post-Secondary Education)	707	10	0.69%	1,549	4	1.59%
Wal-Mart Stores (Discount Retailer)				1,016	7	1.05%
	<u>27,846</u>		<u>27.20%</u>	<u>41,494</u>		<u>42.69%</u>
Total Non-farm Employment in Champaign County	<u>102,375</u>		<u>100.00%</u>	<u>97,207</u>		<u>100.00%</u>

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

Table XVIII

County of Champaign, Illinois
Salaries of Principal County Officials
December 31, 2017

<u>TITLE</u>	<u>NAME</u>	<u>ANNUAL SALARY</u>		<u>STATE SALARY STIPEND</u>
Auditor	John Farney	\$ 91,612	(A)	\$ 6,500
Circuit Clerk	Katie Blakeman	\$ 93,709	(A)	\$ 6,500
Coroner	Duane Northrup	\$ 91,612	(A)	\$ 6,500
County Board Chairman	C. Pius Weibel	\$ 29,274		
County Clerk	Gordy Hulten	\$ 93,781	(A)	\$ 6,500
Recorder	Mark Shelden	\$ 91,612	(A)	\$ 6,500
Sheriff	Daniel Walsh	\$ 117,269	(A)	\$ 6,500
Public Safety Director	Daniel Walsh	\$ 4,000		
State's Attorney	Julia Rietz	\$ 166,508		
Treasurer / Collector	Daniel Welch	\$ 93,781	(A)	\$ 6,500
Animal Control Director	Stephanie Joos	\$ 67,746		
Board of Review Chairman	Elizabeth Burgener-Patton	\$ 39,737		
Child Advocacy Center Director	Kari May	\$ 57,155		
County Administrator	Debra Busey (Interim)	\$ 130,007		
County Highway Engineer	Jeffrey Blue	\$ 144,352		
Court Services Director	Joseph Gordon	\$ 99,879		
Emergency Management Agency Director	John Dwyer	\$ 66,027		
Mental Health Board Director	Lynn Canfield	\$ 100,991		
Nursing Home Administrator	Kim Haas (Colbrook)	\$ 100,000	(C)	
Public Defender	Janie Miller Jones	\$ 149,858		
Reg. Planning Comm. Chief Exec. Officer	Dalitso Sulamoyo	\$ 139,991		
Supervisor of Assessments	Paula Bates	\$ 74,705	(A)	\$ 3,000
Zoning and Enforcement Director	John Hall	\$ 78,916		
Circuit Judge	Thomas Difanis	\$ 192,110	(B)	
Circuit Judge	Jeffrey Ford	\$ 192,110	(B)	
Circuit Judge	Michael Q. Jones	\$ 192,110	(B)	
Circuit Judge	Heidi Ladd	\$ 192,110	(B)	
Circuit Judge	Randy Rosenbaum	\$ 192,110	(B)	
Circuit Judge	Roger Webber	\$ 192,110	(B)	
Associate Circuit Judge	Anna M. Benjamin	\$ 182,504	(B)	
Associate Circuit Judge	Adam M. Dill	\$ 182,504	(B)	
Associate Circuit Judge	Ronda D. Holliman	\$ 182,504	(B)	
Associate Circuit Judge	John R. Kennedy	\$ 182,504	(B)	
Associate Circuit Judge	Brett N. Olmstead	\$ 182,504	(B)	

(A) The State of Illinois pays stipends to the Auditor, Circuit Clerk, Coroner, County Clerk, Recorder, Sheriff, Treasurer and Supervisor of Assessments in addition to their salaries paid by the County.

(B) Judges' salaries are paid by the State of Illinois.

(C) The Nursing Home Administrator is an employee of the management firm that was contracted to manage the County Nursing Home, SAK Management Services, LLC.

Table XIX

County of Champaign, Illinois
County Employees by Function / Program
Last Ten Fiscal Years

Function / Program	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Governmental Activities:										
General Government	111.0	92.0	91.0	91.0	89.5	89.3	83.9	86.0	94.0	91.0
Justice & Public Safety	335.0	348.0	344.0	346.0	342.8	341.7	341.8	352.9	373.5	371.5
Health	7.0	7.0	6.0	6.0	6.0	12.0	12.0	11.0	5.0	5.0
Education	132.9	117.7	122.9	103.2	117.8	121.5	117.7	88.3	91.6	96.5
Development	90.4	91.6	107.2	104.0	64.7	61.6	65.6	67.7	56.5	53.5
Highways & Bridges	21.0	21.0	21.0	21.0	21.0	22.0	22.0	23.0	23.0	24.0
Business-Type Activities:										
Nursing Home	226.3	215.3	222.1	223.7	217.0	205.5	203.0	203.5	253.0	254.0
Total	923.6	892.6	914.2	894.9	858.8	853.6	846.0	832.4	896.6	895.5

Note: Figures are full-time-equivalent positions per the County-Wide Staffing Budget.

County of Champaign, Illinois
Operating Indicators by Function / Program
Last Nine Fiscal Years

Table XX

		2017	2016	2015	2014*	2013	2012	2011	2010	2009
General Government:										
Administrative Services	Meeting agendas prepared	166	162	123	192	91	65	73	53	135
	Meeting minutes prepared	104	119	93	111	91	65	73	53	115
County Auditor	Accounts Payable checks issued	17,623	18,182	17,526	20,327	18,884	17,146	16,675	16,652	18,229
	Accounting transactions processed	96,890	98,816	96,525	109,287	99,964	94,651	94,302	91,340	92,096
Recorder of Deeds	Documents recorded	24,243	25,990	24,290	24,229	29,695	33,384	28,217	31,757	36,608
	Documents converted to digital format	18,000	31,000	15,729	24,229	29,695	0	3,326	0	90,000
Supervisor of Assessments	Number of tax parcels	77,053	76,267	76,594	76,242	76,125	73,181	73,150	72,981	76,500
	Total assessor changes	9,810	11,704	9,771	16,798	16,341	47,082	17,741	12,870	30,000
	Complaints addressed	1,403	1,252	1,062	1,213	1,772	2,113	2,104	1,396	1,200
County Treasurer	Number of receipts entered	6,773	6,946	7,057	7,213	7,158	7,152	6,679	12,110	7,464
	Number of tax bills sent	74,076	73,984	73,643	73,226	73,750	73,620	73,581	73,314	72,874
	Number of Mobile Home bills sent	3,440	3,397	3,408	3,399	3,393	3,394	3,442	3,461	3,491
Justice & Public Safety:										
Circuit Clerk	Total court cases opened	30,147	29,082	31,083	30,772	31,341	35,391	38,288	48,065	44,841
	Total court cases closed	30,636	28,546	30,824	30,041	31,468	36,385	37,694	40,845	46,365
	Web site specific case requests	8,941,814	8,371,774	8,452,217	8,118,907	4,374,426	6,450,000	6,373,591	3,768,666	13,384,967
	Child support payments processed	\$926,359	\$1,657,653	\$1,650,492	\$1,165,904	\$1,272,806	\$1,504,880	\$1,779,017	\$2,245,000	\$2,316,875
Public Defender	Cases opened: Felony	1,998	1,741	1,848	1,878	2,048	2,016	2,341	2,054	2,223
	Cases opened: Misdemeanor/Traffic	3,605	3,469	3,346	3,498	3,968	4,072	4,321	4,957	5,614
	Cases opened: Juvenile	318	344	339	404	296	335	411	392	404
Sheriff	Calls for service answered	21,313	22,172	32,403	22,628	24,786	28,258	22,525	25,274	32,061
	Traffic citations written	846	1,718	1,672	2,012	2,016	3,673	3,266	2,967	2,600
	Civil process papers served	8,788	8,184	9,607	8,577	8,421	7,776	8,597	9,049	8,987
	Jail book-ins annually	5,315	5,357	6,050	6,482	7,379	7,617	7,719	7,795	8,810
State's Attorney	Felony cases filed	1,806	1,733	1,823	1,824	2,108	2,116	2,100	2,166	2,183
	Misdemeanor cases filed	1,143	1,198	1,340	1,376	1,404	1,524	1,400	1,453	1,737
	Avg. annual felony caseload/attorney	151	144	203	203	234	240	350	350	363
	Abuse/Neglect Petitions filed	76	65	62	90	73	79	104	78	82
Coroner	Deaths investigated	1,830	1,793	1,761	1,806	1,686	1,542	1,583	1,455	1,517
	Deaths requiring autopsy	152	149	121	151	129	116	120	109	119
	Cremation permits issued	986	952	843	854	707	635	614	550	580
Juvenile Detention Center	Number of admissions	294	341	389	452	400	432	445	476	499
	Average daily population	16	19	19	18	16	17	16	16	21
Animal Control	Animals spayed/neutered	255	232	193	268	305	314	171	195	750
	Animals impounded	1,428	1,487	1,478	1,478	1,716	1,589	1,925	2,073	2,000
	Animals registered	16,617	17,287	17,382	17,297	17,381	16,588	17,534	17,017	15,500
Development:										
Zoning & Enforcement	Zoning use permit applications	176	206	169	203	157	203	158	132	190
	Zoning cases completed by ZBA	23	37	22	22	39	27	16	19	23
	Zoning complaints received	66	60	55	68	61	80	100	99	107
	Complaints resolved	37	50	54	159	99	69	224	119	131
Social Services:										
Nursing Home	Patient days per year	52,516	64,932	68,291	80,514	69,365	73,725	70,644	71,801	67,938
	Average daily census	144	177	187	203	190	201	194	197	186

* 2014 was a thirteen month reporting period.

Note: Data is provided by various County departments.

County of Champaign, Illinois
 Capital Asset Statistics by Function / Program
 Last Ten Fiscal Years

Table XXI

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
General Government:										
Public Properties										
Buildings maintained (quantity)	21	17	17	17	17	17	17	17	17	17
Buildings maintained (square footage)	847,841	785,545	785,545	785,545	791,045	790,436	790,436	766,000	766,000	766,000
Grounds maintained (acres)	50	50	50	50	50	49	49	50	50	50
Justice & Public Safety:										
Sheriff										
Patrol cars	60	58	59	59	59	59	58	58	51	51
Other Sheriff/Corrections vehicles	20	24	26	26	26	26	24	24	32	32
Main Street Jail capacity	113	113	113	113	113	131	131	132	132	132
Satellite Jail capacity	182	182	182	182	182	182	182	147	147	147
Jail overflow capacity	41	40	40	40	40	40	40	30	30	30
Highways and Bridges:										
Highway										
Highways maintained (miles)	193	193	193	193	193	193	193	189	189	191
Bridges maintained (quantity)	74	74	74	74	74	74	73	72	72	72
Social Services:										
Nursing Home										
Nursing Home capacity	243	243	243	243	243	243	243	243	243	243

Note: Data is provided by various County departments.

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Single Audit Section

COUNTY OF CHAMPAIGN, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2017

Federal Agency CFDA # / Federal Program Name County Fund / Dept	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures	Pass-thru to Sub-recipients
U.S. DEPARTMENT OF AGRICULTURE			
10.446 Rural Community Development Initiative		\$ 7,740	
Regional Planning Commission	U.S. Dept. of Agriculture (10/01/14-6/30/17)	7,740	
10.553 School Breakfast Program (1)		9,250	
Juvenile Detention Center	IL State Board of Education Grant # 09-010-043P-00	9,250	
10.555 National School Lunch Program (1)		16,591	
Juvenile Detention Center	IL State Board of Education Grant # 09-010-043P-00	16,591	
10.558 Child and Adult Care Food Program		336,680	
Early Childhood	IL State Board of Education Grant # 09-010-043P-00	336,680	
10.559 Summer Food Service Program for Children (1)		200	
County Public Health Board	IL Dept. of Public Health Grant # 65280008D (7/01/15-6/30/17)	200	
U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT			
14.218 Community Development Block Grants / Entitlement Grants (2)		33,613	
Regional Planning Commission	City of Urbana Court Diversion (7/01/16-6/30/17)	2,000	
Regional Planning Commission	Village of Rantoul Court Diversion (7/01/16-6/30/17)	6,670	
Regional Planning Commission	Village of Rantoul Court Diversion (7/01/17-12/31/17)	3,330	
Regional Planning Commission	City of Champaign Senior Home Repair Program (7/01/16-6/30/17)	17,311	
Regional Planning Commission	City of Champaign Senior Home Repair Program (7/01/17-6/30/18)	4,302	

COUNTY OF CHAMPAIGN, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2017

Federal Agency CFDA # / Federal Program Name County Fund / Dept	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures	Pass-thru to Sub-recipients
U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT continued			
14.231 Emergency Solutions Grant Program		33,860	
Regional Planning Commission	IL Dept of Human Services Grant # FCSVH03828	12,475	
Regional Planning Commission	IL Dept. of Human Services Grant # FCSWH03828	21,385	
14.235 Supportive Housing Program		30,977	
Regional Planning Commission	U.S. Dept. of Housing & Urban Development Grant # IL0526L5T031603	18,682	
Regional Planning Commission	U.S. Dept. of Housing & Urban Development Grant # IL0526L5T031502	12,295	
14.238 Shelter Plus Care Program		241,530	
Regional Planning Commission	U.S. Dept. of Housing & Urban Development Shelter Plus Care I # IL0039L5T031508 (7/01/16-6/30/17)	109,694	
Regional Planning Commission	U.S. Dept. of Housing & Urban Development Shelter Plus Care I # IL0039L5T031609 (7/01/17-6/30/18)	111,595	
Regional Planning Commission	U S. Dept. of Housing & Urban Development Shelter Plus Care II # IL0619L5T031500 (7/01/16-6/30/17)	12,418	
Regional Planning Commission	U.S. Dept. of Housing & Urban Development Shelter Plus Care IV # IL0487C5T031100 (7/01/16-6/30/17)	7,823	
14.239 Home Investment Partnerships Program		128,379	
Regional Planning Commission	City of Urbana (7/01/16-6/30/17)	49,765	
Regional Planning Commission	City of Urbana (7/01/17-6/30/18)	78,614	
14.267 Continuum of Care Program		100,722	
Regional Planning Commission	U.S. Dept. of Housing and Urban Development Grant # IL0617L5T031500 (7/01/16-6/30/17)	25,315	
Regional Planning Commission	U.S. Dept. of Housing and Urban Development Grant # IL0655L5T031600 (7/01/16-6/30/17)	4,236	
Regional Planning Commission	U.S. Dept. of Housing and Urban Development Grant # IL0618L5T031500 (3/01/16-6/30/17)	18,423	

COUNTY OF CHAMPAIGN, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2017

Federal Agency CFDA # / Federal Program Name County Fund / Dept	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures	Pass-thru to Sub-recipients
U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT continued			
14.267 Continuum of Care Program continued			
Regional Planning Commission	U.S. Dept. of Housing and Urban Development Grant # IL0618L5T031601 (7/01/17-6/30/18)	15,236	
Regional Planning Commission	U.S. Dept. of Housing and Urban Development Grant # IL0587L5T031501 (10/01/15-9/30/16)	18,557	
Regional Planning Commission	U.S. Dept. of Housing and Urban Development Grant # IL0587L5T031602 (10/01/17-9/30/18)	3,055	
Regional Planning Commission	Village of Rantoul Housing Rehab Program 2017	15,900	
U.S. DEPARTMENT OF JUSTICE			
16.575 Crime Victim Assistance		137,415	
Child Advocacy Center	IL Criminal Justice Information Authority Grant # 215316 (7/01/16-6/30/17)	23,114	
Child Advocacy Center	IL Criminal Justice Information Authority Grant # 216002 (7/01/17-6/30/18)	71,145	
Victim Advocacy Grant-ICJIA	IL Criminal Justice Information Authority Grant # 215278 (10/01/16-9/30/17)	32,367	
Victim Advocacy Grant-ICJIA	IL Criminal Justice Information Authority Grant # 215278 (10/01/16-9/30/17) amendment	10,789	
16.738 Edward Byrne Memorial Justice Assistance Grant Program		32,338	
Sheriff	City of Champaign/U.S Dept. Just. Grant # 2016-H2767-IL-DJ (16/17)	4,138	
State's Attorney	IL Appellate Prosecutor Drug Prosecutor Contract (10/01/16-9/30/17)	21,150	
State's Attorney	IL Appellate Prosecutor Drug Prosecutor Contract (10/01/17-9/30/18)	7,050	
16.745 Criminal & Juvenile Justice and Mental Health Collaboration Program		56,629	55,855
General County	U.S. Dept of Justice Grant # 2015-MO-BX-0017	56,629	55,855

COUNTY OF CHAMPAIGN, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2017

Federal Agency CFDA # / Federal Program Name County Fund / Dept	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures	Pass-thru to Sub-recipients
U.S. DEPARTMENT OF JUSTICE continued			
16.758 Improving the Investigation and Prosecution of Child Abuse		7,000	
Child Advocacy Center	National Children's Alliance Prg.Support Grant #10 CHAM-IL-SA16 (1/01/16-12/30/16)	0	
Child Advocacy Center	National Children's Alliance Prg.Support Grant #10-Cham-IL-SA17 (1/01/17-12/30/17)	7,000	
U.S. DEPARTMENT OF LABOR			
17.258 WIOA Adult Program (3) (M)		670,349	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 14-632017	4,478	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 15-632017	972	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 15-681017	64,224	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 16-681017	452,989	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 17-681017	147,686	
17.259 WIOA Youth Activities (3) (M)		714,734	399,261
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 14-632017	4,775	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 15-632017	1,036	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 15-681017	68,478	8,219
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 16-681017	482,994	240,328
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 17-681017	157,451	150,714

COUNTY OF CHAMPAIGN, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2017

Federal Agency CFDA # / Federal Program Name County Fund / Dept	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures	Pass-thru to Sub-recipients
U.S. DEPARTMENT OF LABOR continued			
17.278 WIOA Dislocated Worker Formula Grants (3) (M)		881,225	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 14-632017	6,883	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 15-632017	1,427	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 15-661017	38,309	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 15-681017	73,376	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 16-651017	19,315	
Workforce Development	IL Dept. of Commerce & Economic Opporrtunity Grant # 16-661017	30,922	
Workforce Development	IL Dept. of Commerce & Economic Opporrtunity Grant # 16-681017	527,849	
Workforce Development	IL Dept. of Commerce & Economic Opporrtunity Grant # 17-681017	183,144	
U.S. DEPARTMENT OF TRANSPORTATION			
20.205 Highway Planning and Construction (4)		349,225	
Regional Planning Commission	IL Dept. of Transportation Grant # 17T0008 (7/01/16-6/30/17)	184,311	
Regional Planning Commission	IL Dept. of Transportation Grant # 18T0016 (7/17-6/18)	164,914	
20.505 Metropolitan Transportation Planning & State & Non-Metropolitan Planning		242,560	
Regional Planning Commission	IL Dept. of Transportation Grant # 17T002 (7/01/16-6/30/18)	159,255	
Regional Planning Commission	IL Dept. of Transportation Grant # 17T0008 (7/01/16-6/30/17)	44,219	
Regional Planning Commission	IL Dept. of Transportation Grant # 18T0016 (7/17-6/18)	39,086	

COUNTY OF CHAMPAIGN, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2017

Federal Agency CFDA # / Federal Program Name County Fund / Dept	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures	Pass-thru to Sub-recipients
U.S. DEPARTMENT OF TRANSPORTATION continued			
20.509 Formula Grants for Rural Areas		335,706	76,927
Regional Planning Commission	IL Dept. of Transportation Grant # 1510600701	64,413	
Regional Planning Commission	IL Dept. of Transportation Grant # 1716100301	40,495	
Regional Planning Commission	IL Dept. of Transportation Rural Mass Transit Grant # 4531 (7/15-6/17)	76,927	76,927
Regional Planning Commission	IL Dept. of Transportation Rural Mass Transit Grant # 4189 (7/17-6/18)	153,871	
20.521 New Freedom Program (5)		68,959	
Regional Planning Commission	Champaign-Urbana MTD (9/13-12/17)	68,959	
20.703 Interagency Hazardous Materials Public Sector Training & Planning Grants		13,759	
Emergency Management Agency	IL Emergency Management Agency Grant # 16CHAMPPHME (10/1/16-9/30/19)	13,759	
U.S. ENVIRONMENTAL PROTECTION AGENCY			
66.605 Performance Partnership Grants		1,200	
County Public Health Board	IL Dept. of Public Health Grant # 75380114E (10/16 - 9/17)	888	
County Public Health Board	IL Dept. of Public Health Grant # 85380109F (10/17 - 9/18)	312	
U.S. DEPARTMENT OF ENERGY			
81.042 Weatherization Assistance for Low-Income Persons		154,644	
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Grant # 13-404042 (7/01/16-6/30/17)	136,166	
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Grant # 17-401042 (7/01/17-6/30/18)	18,478	

COUNTY OF CHAMPAIGN, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2017

Federal Agency CFDA # / Federal Program Name County Fund / Dept	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures	Pass-thru to Sub-recipients
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES			
93.074 HPP and PHEP Aligned Cooperative Agreements		72,629	
County Public Health Board	IL Dept of Public Health Grant # 67180197D-1 (7/01/15-6/30/17)	7,826	
County Public Health Board	IL Dept of Public Health Grant # 77180009E (7/01/16-6/30/17)	34,873	
County Public Health Board	IL Dept. of Public Health Grant # 87180009F (7/01/17-6/30/18)	29,930	
93.086 Healthy Marriage Promotion and Responsible Fatherhood Grants		22,918	
Regional Planning Commission	IL State University (2017) Care4U Summer Youth Program	22,918	
93.556 Promoting Safe and Stable Families		43,377	
Regional Planning Commission	IL Dept. of Children & Family Services Grant # 178742-6016 (7/01/15-6/30/16)	9,415	
Regional Planning Commission	IL Dept. of Children & Family Services Grant # 178742-6016 (7/01/16-6/30/17)	33,962	
93.563 Child Support Enforcement		271,120	
State's Attorney	IL Dept. of Healthcare & Family Services Grant # 2017-55-013-K (7/01/16-6/30/17)	173,153	
	IL Dept. of Healthcare & Family Services Grant # 2017-55-013-K (7/01/17-6/30/18)	79,529	
Circuit Clerk	IL Dept. of Healthcare & Family Services Grant # 2015-55-007-KAA (7/01/16-6/30/17)	9,619	
Circuit Clerk	IL Dept. of Healthcare & Family Services Grant #2018-55-007-KB (7/01/17-6/30/18)	2,952	
Sheriff	IL Dept. of Healthcare & Family Services (7/01/16-6/30/17)	3,055	
Sheriff	IL Dept. of Healthcare & Family Services (7/01/17-6/30/18)	2,812	

COUNTY OF CHAMPAIGN, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2017

Federal Agency CFDA # / Federal Program Name County Fund / Dept	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures	Pass-thru to Sub-recipients
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES continued			
93.568 Low-Income Home Energy Assistance		2,768,505	
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Weatherization Grant # 16-221042 (7/01/16-6/30/17)	302,213	
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Weatherization Grant # 17-221042 (7/01/17-6/30/18)	88,892	
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity LIHEAP Grant # 16-224042 (10/01/15-6/30/17)	180,332	
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity LIHEAP Grant # 17-224042 (10/01/16-6/30/18)	2,197,068	
93.569 Community Services Block Grant (6)		677,030	
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity CSBG Grant # 16-231038 (1/01/16-3/31/17)	130,237	
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity CSBG Grant # 17-231038 (1/01/17-12/31/17)	546,793	
93.575 Child Care and Development Block Grant (6)		10,233	
Early Childhood	IL Dept. of Human Services (7/01/16-6/30/17)	10,233	
93.600 Head Start (M)		5,218,598	
Early Childhood	U.S. Dept. of Health & Human Services Grant # 05/CH/8461/02 (3/01/16-2/28/17)	726,405	
Early Childhood	U.S. Dept. of Health & Human Services Grant # 05/CH/8461/03 (3/01/17-2/28/18)	4,492,193	
93.735 State Public Health Approaches for Ensuring Quitline Capacity		63,640	
County Public Health Board	IL Dept. of Public Health Grant # 83281009F (7/01/17-6/30/18)	63,640	
U.S. DEPARTMENT OF HOMELAND SECURITY			
97.024 Emergency Food & Shelter National Board Program		34,767	
Regional Planning Commission	Emergency Food/Shelter National Board Grant # 23-6000 Phase 23	24,023	
Regional Planning Commission	Emergency Food/Shelter National Board Grant # 23-6000 Phase 33	10,744	

COUNTY OF CHAMPAIGN, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2017

Federal Agency CFDA # / Federal Program Name County Fund / Dept	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures	Pass-thru to Sub-recipients
U.S. DEPARTMENT OF HOMELAND SECURITY continued			
97.042 Emergency Management Performance Grants		24,489	
Emergency Management Agency	IL Emergency Management Agency Grant # 16EMACHAM2 (10/01/15-9/30/17)	24,489	
TOTAL FEDERAL AWARDS		\$ 13,812,591	\$ 532,043

- (1) Child Nutrition Cluster - Total Cluster Expenditures of \$26,041
- (2) CDBG Entitlement Grants Cluster - Total Cluster Expenditures of \$33,613
- (3) WIA/WIOA Cluster - Total Cluster Expenditures of \$2,266,308
- (4) Highway Planning & Construction Cluster - Total Cluster Expenditures of \$349,225
- (5) Transit Services Programs Cluster - Total Cluster Expenditures of \$68,959
- (6) 477 Cluster - Total Cluster Expenditures of \$687,263

(M) - Major program

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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NOTE 1 - BASIS OF PRESENTATION

This accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Champaign County under programs of the federal government for the year ended December 31, 2016. The information in this Schedule is presented in accordance with the requirements of 2 CFR Part 200, "Uniform Administrative Requirements Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance)". Since the Schedule presents only a select portion of the operations of Champaign County, it is not intended to, and does not, present the financial position changes in net assets or cash flows of the County of Champaign.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are prepared using the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance wherein certain types of expenditures are not allowable, or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits, made in the normal course of business, to amounts reported as expenditures in prior years. Champaign County has not elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 3 - NON-CASH ASSISTANCE

Champaign County did not receive any non-cash awards during fiscal year 2017.

NOTE 4 - INSURANCE IN EFFECT, LOANS , AND GUARANTEES

Champaign County did not receive any federal awards in the form of non-cash assistance for insurance in effect during the year, loans, or loan guarantees.

COUNTY OF CHAMPAIGN, ILLINOIS
SUMMARY OF EXPENDITURE OF FEDERAL AWARDS BY CFDA NUMBER
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2017

<u>FEDERAL</u> <u>CFDA</u> <u>NUMBER</u>	<u>EXPENDITURES</u>	<u>PASSED-</u> <u>THROUGH TO</u> <u>SUBRECIPIENTS</u>	<u>CLUSTER TOTAL</u>
10.446	\$ 7,740		26,041
10.553	9,250		
10.555	16,591		
10.558	336,680		
10.559	200		
14.218	33,613		33,613
14.231	33,860		
14.235	30,977		
14.238	241,530		
14.239	128,379		
14.267	100,721		
16.575	137,415		
16.738	32,337		
16.745	56,629	55,855	
16.758	7,000		
17.258	670,349		2,266,308
17.259	714,734	399,261	
17.278	881,225		
20.205	349,225		349,225
20.505	242,561		
20.509	335,706	76,927	
20.521	68,959		68,959
20.703	13,759		
66.432	1,200		
81.042	154,644		
93.074	72,629		
93.086	22,918		
93.556	43,377		
93.563	271,120		

COUNTY OF CHAMPAIGN, ILLINOIS
SUMMARY OF EXPENDITURE OF FEDERAL AWARDS BY CFDA NUMBER
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2017

FEDERAL CFDA NUMBER	EXPENDITURES	PASSED- THROUGH TO SUBRECIPIENTS	CLUSTER TOTAL
93.568	2,768,505		
93.569	677,030		
93.575	10,233		687,263
93.600	5,218,598		
93.975	63,640		
97.024	34,768		
97.042	24,489		
TOTAL	\$ 13,812,591	\$ 532,043	\$ 3,431,409

NOTES:

- (1) Child Nutrition cluster consists of CFDA #'s 10.553, 10.555 and 10.559
- (2) CDBG -Entitlement Grants Cluste consists of CDA #14.218
- (3) Workforce Development (WIOA) cluster consists of CFDA #'s 17.258, 17.259 and 17.278
- (4) Highway Planning & Construction Cluster consists of CFDA # 20.205
- (5) Transit Services Program Cluster consists of CFDA # 20.521
- (6) 477 Cluster consists of CFDA #'s 93.569 and 93.575
- (7) Head Start-CFDA # 93-600 is a Major Program
- (8) Workforce Development (WIOA)-CFDA #'s 17.258, 17.259 and 17.278 is a Major Program

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

INDEPENDENT AUDITORS' REPORT

Members of the County Board
Champaign County
Urbana, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Champaign County, Illinois as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the Champaign County's basic financial statements, and have issued our report thereon dated December 19, 2018.

Internal Control Over Financial Reporting

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

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2017-001 to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2017-002 to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The County's Response to Findings

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Baker Tilly Virchow Krause, LLP

Oak Brook, Illinois
December 19, 2018

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL
OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL
EXPENDITURES REQUIRED BY THE UNIFORM GUIDANCE

INDEPENDENT AUDITORS' REPORT

Members of the County Board
Champaign County
Urbana, Illinois

Report on Compliance for Each Major Federal Program

We have audited Champaign County's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2017. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

Members of the County Board
Champaign County

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2017.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Members of the County Board
Champaign County

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Champaign County, Illinois as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise Champaign County's basic financial statements. We issued our report thereon dated December 19, 2018, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Baker Tilly Virchow Krause, LLP

Oak Brook, Illinois
December 19, 2018

COUNTY OF CHAMPAIGN
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 For the Year Ended December 31, 2017

SECTION I – SUMMARY OF AUDITORS’ RESULTS

FINANCIAL STATEMENTS

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

Internal control over financial reporting:

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

Noncompliance material to financial statements noted? yes X no

FEDERAL AWARDS

Internal control over major programs:

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

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

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a) of the Uniform Guidance? yes X no

Auditee qualified as low-risk auditee? yes X no

Identification of major federal programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
93.600 17.258, 17.259, 17.278	Head Start WIOA Cluster

Dollar threshold used to distinguish between type A and type B programs: \$750,000

COUNTY OF CHAMPAIGN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2017

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

Item 2017-001: Nursing Home Cash Receipts Process (previously reported as Item 2016-001)

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

Condition: Patient status and billing rates entered into the Nursing Home's patient billing software (Matrix) are reviewed after entry into the system, but the review is informal and not documented. Review and reconciliation of monthly census data reports is not documented. Additionally, the review and approval of receivable account write-offs is not documented and timely reconciliations of the Matrix subledger to the County's general ledger were not completed. Lastly, the individual responsible for posting cash receipts to the County's general ledger has cash handling responsibilities, including opening of mail and access to the lockbox.

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

Recommendation: A formal, documented review of key inputs into Matrix after entry and monthly census data reports should be completed. The Matrix subledger and County general ledger should be reconciled on a monthly basis. Responsibility for cash handling and posting of revenue into Matrix should be segregated with no individual having access to do both.

Management's Response: Champaign County has contracted to sell the Champaign County Nursing Home to University Rehabilitation Center of C-U LLC and University Rehab Real Estate LLC, after which time there will be no impact of nursing home operations on County government financial statements. The sale is expected to be completed in early 2019.

COUNTY OF CHAMPAIGN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2017

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

Item 2017-002: Segregation of Duties / Secondary Review (previously reported as Item 2016-002)

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

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

Within the payroll process, the individual responsible for processing payroll is also responsible for generating payroll checks. The individual also has access to add new employees and change pay rates, although this is not within the individual's job description.

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

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

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

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

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

COUNTY OF CHAMPAIGN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2017

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

Item 2017-002: Segregation of Duties / Secondary Review (cont'd)

Management's Response: The Regional Planning Commission enters its payroll information including adding new employees and changing pay rates. The Payroll Accountant reviews this information for accuracy. For other County departments, both the Payroll Accountant and the Deputy Director of Administration (a new position) will receive Personnel Information Forms for new employees and changing pay rates, which are electronically submitted by departments. The Deputy Director of Administration enters the pay rates, and the Payroll Accountant reviews this information for accuracy. Biweekly payroll (time and wages) is approved and submitted to the Payroll Accountant by each department (the department is the original preparer). Upon receipt, the Payroll Accountant reviews the department-submitted payroll for accuracy prior to processing. After processing, an Audit Trail report for employee changes and additions is sent to the Auditor's Office and the Deputy Director of Administration. The Deputy Director of Administration reviews the report for accuracy, signs and dates to document review.

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

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

COUNTY OF CHAMPAIGN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2017

SECTION III – FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None noted.

COUNTY OF CHAMPAIGN

SCHEDULE OF STATUS OF PRIOR YEAR FINDINGS
For the Year Ended December 31, 2017

FINDING NO. 2016-001 – Nursing Home Cash Receipts Process

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

Status: Finding repeated in 2017. See 2017-001.

FINDING NO. 2016-002 – Segregation of Duties / Secondary Review

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

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

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

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

Status: Finding repeated in 2017. See 2017-002.