

COMBINING STATEMENTS

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2018

Exhibit A-1
Page 1 of 7

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

	Tort Immunity Fund	County Highway Fund	County Bridge Fund	County Motor Fuel Tax Fund	Illinois Municipal Retirement Fund	County Public Health Fund	Animal Control Fund
ASSETS							
Cash	\$ 0	\$ 1,970,932	\$ 2,115,435	\$ 4,858,178	\$ 651,173	\$ 651,466	\$ 332,071
Investments	0	0	0	0	0	0	0
Receivables, Net of Uncollectible:							
Property Taxes	2,479,329	2,659,546	1,331,895	0	2,605,379	1,264,027	0
Intergovernmental	30	0	0	191,739	2,007	23,969	0
Program Loans--Current Portion	0	0	0	0	0	0	0
Accrued Interest	0	0	0	0	0	0	0
Other	0	227	0	0	0	0	0
Due From Other Funds	47,603	159,095	35,019	0	662,497	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	\$ 2,526,962	\$ 4,789,800	\$ 3,482,349	\$ 5,049,917	\$ 3,921,056	\$ 1,972,627	\$ 332,071
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES							
LIABILITIES:							
Accrued Salaries Payable	\$ 0	\$ 46,888	\$ 0	\$ 5,664	\$ 0	\$ 0	\$ 13,644
Accounts Payable	1,470	233,459	82,344	162,880	248,751	181,670	6,851
Due To Other Funds	1,285,862	122,892	0	40,558	0	0	16,279
Funds Held For Others	0	0	0	0	0	0	0
Unearned Revenue	0	0	0	0	0	78,475	0
Total Liabilities	1,287,332	403,239	82,344	209,102	248,751	260,145	36,774
DEFERRED INFLOW OF RESOURCES:							
Unavailable Revenue	0	0	0	0	0	0	0
Subsequent Years Property Taxes	2,479,329	2,659,546	1,331,895	0	2,605,379	1,264,027	0
Total Deferred Inflow of Resources	2,479,329	2,659,546	1,331,895	0	2,605,379	1,264,027	0
FUND BALANCES (DEFICITS):							
Non-spendable for Prepaid Items	0	0	0	0	0	0	0
Restricted	0	1,727,015	2,068,110	4,840,815	1,066,926	448,455	295,297
Committed	0	0	0	0	0	0	0
Assigned	0	0	0	0	0	0	0
Unassigned	(1,239,699)	0	0	0	0	0	0
Total Fund Balances (Deficits)	(1,239,699)	1,727,015	2,068,110	4,840,815	1,066,926	448,455	295,297
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	\$ 2,526,962	\$ 4,789,800	\$ 3,482,349	\$ 5,049,917	\$ 3,921,056	\$ 1,972,627	\$ 332,071

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2018

Exhibit A-1
Page 2 of 7

-----Special Revenue Funds-----							
	Law Library Fund	Foreclosure Mediation Fund	MHB/DDB CILA Facilities Fund	Highway Federal Aid Matching Fund	Public Safety Sales Tax Fund	Geographic Information System Fund	Development Disability Fund
ASSETS							
Cash	\$ 113,425	\$ 46,887	\$ 207,828	\$ 442,656	\$ 2,879,413	\$ 352,763	\$ 2,006,978
Investments	0	0	0	0	0	0	0
Receivables, Net of Uncollectible:							
Property Taxes	0	0	0	106,042	0	0	4,141,613
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	1,309,879	0	57,680
Due From Other Funds	0	0	0	2,836	0	27,919	115,437
Prepaid Items	0	0	0	0	0	0	0
Program Loans Receivable--Long Term	0	0	0	0	0	0	0
Total Assets	\$ 113,425	\$ 46,887	\$ 207,828	\$ 551,534	\$ 4,189,292	\$ 380,682	\$ 6,321,708
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES							
LIABILITIES:							
Accrued Salaries Payable	\$ 0	\$ 553	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Accounts Payable	6,916	1	0	4,591	4,965	494	176,585
Due To Other Funds	0	117	0	0	1,254,880	0	472
Funds Held For Others	0	0	0	0	0	69,899	0
Unearned Revenue	0	0	0	0	0	0	0
Total Liabilities	6,916	671	0	4,591	1,259,845	70,393	177,057
DEFERRED INFLOW OF RESOURCES:							
Unavailable Revenue	0	0	0	0	460,423	0	0
Subsequent Years Property Taxes	0	0	0	106,042	0	0	4,141,613
Total Deferred Inflow of Resources	0	0	0	106,042	460,423	0	4,141,613
FUND BALANCES (DEFICITS):							
Non-spendable for Prepaid Items	0	0	0	0	0	0	0
Restricted	106,509	46,216	207,828	440,901	2,469,024	310,289	2,003,038
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)	106,509	46,216	207,828	440,901	2,469,024	310,289	2,003,038
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	\$ 113,425	\$ 46,887	\$ 207,828	\$ 551,534	\$ 4,189,292	\$ 380,682	\$ 6,321,708

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2018

Exhibit A-1
Page 3 of 7

Special Revenue Funds								
	Workforce Development Fund	Social Security Fund	Regional Plan Comm USDA Revolv Loan Fund	Regional Plan Comm Econ Dev Loan Fund	Working Cash Fund	County Clerk Surcharge Fund	Sheriff Drug Forfeitures Fund	
ASSETS								
Cash	\$ 0	\$ 236,588	\$ 261,990	\$ 4,137,178	\$ 383,286	\$ 749	\$ 131,109	
Investments	0	0	0	0	0	0	0	
Receivables, Net of Uncollectible:								
Property Taxes	0	2,155,075	0	0	0	0	0	
Intergovernmental	380,355	2,156	0	0	0	0	0	
Program Loans--Current Portion	0	0	71,711	180,845	0	0	0	
Accrued Interest	0	0	928	8,423	0	0	0	
Other	24,709	0	0	0	0	0	0	
Due From Other Funds	1,623	621,967	0	0	0	0	0	
Prepaid Items	0	0	0	0	0	0	0	
Program Loans Receivable--Long Term	0	0	584,621	3,023,597	0	0	0	
Total Assets	\$ 406,687	\$ 3,015,786	\$ 919,250	\$ 7,350,043	\$ 383,286	\$ 749	\$ 131,109	
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES								
LIABILITIES:								
Accrued Salaries Payable	\$ 27,847	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Accounts Payable	214,819	219,997	0	0	0	749	136	
Due To Other Funds	429,182	0	894	7,150	5,572	0	0	
Funds Held For Others	0	0	0	0	0	0	903	
Unearned Revenue	0	0	0	0	0	0	0	
Total Liabilities	671,848	219,997	894	7,150	5,572	749	1,039	
DEFERRED INFLOW OF RESOURCES:								
Unavailable Revenue	23,392	0	0	0	0	0	0	
Subsequent Years Property Taxes	0	2,155,075	0	0	0	0	0	
Total Deferred Inflow of Resources	23,392	2,155,075	0	0	0	0	0	
FUND BALANCES (DEFICITS):								
Non-spendable for Prepaid Items	0	0	0	0	0	0	0	
Restricted	0	640,714	918,356	7,342,893	377,714	0	130,070	
Committed	0	0	0	0	0	0	0	
Assigned	0	0	0	0	0	0	0	
Unassigned	(288,553)	0	0	0	0	0	0	
Total Fund Balances (Deficits)	(288,553)	640,714	918,356	7,342,893	377,714	0	130,070	
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	\$ 406,687	\$ 3,015,786	\$ 919,250	\$ 7,350,043	\$ 383,286	\$ 749	\$ 131,109	

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2018

Exhibit A-1
Page 4 of 7

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

	Court's Automation Fund	Recorder's Automation Fund	Child Support Services Fund	Probation Services Fund	Tax Sale Automation Fund	State's Attorney Drug Forfeitures Fund	Property Tax Interest Fee Fund
ASSETS							
Cash	\$ 121,785	\$ 507,217	\$ 109,846	\$ 1,683,148	\$ 36,363	\$ 29,998	\$ 55,615
Investments	0	0	0	0	0	0	100,263
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	818	190	0	0
Due From Other Funds	0	21,552	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	\$ 121,785	\$ 528,769	\$ 109,846	\$ 1,683,966	\$ 36,553	\$ 29,998	\$ 155,878
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES							
LIABILITIES:							
Accrued Salaries Payable	\$ 0	\$ 3,500	\$ 1,350	\$ 0	\$ 0	\$ 0	\$ 0
Accounts Payable	0	19,617	0	9,558	2,322	719	0
Due To Other Funds	0	3,606	396	193,500	0	9,000	55,015
Funds Held For Others	0	0	0	0	0	0	0
Unearned Revenue	0	0	0	0	0	0	0
Total Liabilities	0	26,723	1,746	203,058	2,322	9,719	55,015
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):							
Non-spendable for Prepaid Items	0	0	0	0	0	0	0
Restricted	121,785	502,046	108,100	1,480,908	34,231	20,279	100,863
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)	121,785	502,046	108,100	1,480,908	34,231	20,279	100,863
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	\$ 121,785	\$ 528,769	\$ 109,846	\$ 1,683,966	\$ 36,553	\$ 29,998	\$ 155,878

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2018

Exhibit A-1
Page 5 of 7

-----Special Revenue Funds-----							
	Election Assistance/ Accessibility Grant Fund	County Historical Fund	Circuit Clerk Operations & Administration Fund	Circuit Clerk Electronic Citations Fund	State's Atty Records Automation Fund	Jail Commissary Fund	County Jail Medical Costs Fund
ASSETS							
Cash	\$ 17,055	\$ 8,728	\$ 79,007	\$ 69,407	\$ 4,364	\$ 382,508	\$ 23,081
Investments	0	0	0	0	0	0	0
Receivables, Net of Uncollectible:							
Property Taxes	0	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0	0
Program Loans--Current Portion	0	0	0	0	0	0	0
Accrued Interest	0	0	0	0	0	0	0
Other	0	0	0	0	0	6,115	0
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	\$ 17,055	\$ 8,728	\$ 79,007	\$ 69,407	\$ 4,364	\$ 388,623	\$ 23,081
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES							
LIABILITIES:							
Accrued Salaries Payable	\$ 0	\$ 0	\$ 4,178	\$ 0	\$ 0	\$ 0	\$ 0
Accounts Payable	0	0	14,831	0	0	21,195	0
Due To Other Funds	11,711	0	1,219	0	0	0	19,823
Funds Held For Others	0	0	0	0	0	0	0
Unearned Revenue	0	0	0	0	0	0	0
Total Liabilities	11,711	0	20,228	0	0	21,195	19,823
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):							
Non-spendable for Prepaid Items	0	0	0	0	0	0	0
Restricted	5,344	8,728	58,779	69,407	4,364	367,428	3,258
Committed	0	0	0	0	0	0	0
Assigned	0	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0	0
Total Fund Balances (Deficits)	5,344	8,728	58,779	69,407	4,364	367,428	3,258
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	\$ 17,055	\$ 8,728	\$ 79,007	\$ 69,407	\$ 4,364	\$ 388,623	\$ 23,081

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2018

Exhibit A-1
Page 6 of 7

	-----Special Revenue Funds-----\					
	County Clerk's Automation Fund	Court Document Storage Fund	Victim Advocacy Grant Fund	Solid Waste Management Fund	Child Advocacy Center Fund	Specialty Courts Fund
ASSETS						
Cash	\$ 141,918	\$ 111,962	\$ 0	\$ 41,864	\$ 0	\$ 76,843
Investments	0	0	0	0	0	0
Receivables, Net of Uncollectible:						
Property Taxes	0	0	0	0	0	0
Intergovernmental	0	0	0	0	55,580	0
Program Loans--Current Portion	0	0	0	0	0	0
Accrued Interest	0	0	0	0	0	0
Other	0	0	0	0	0	0
Due From Other Funds	0	0	40,917	0	0	60,116
Prepaid Items	0	0	0	0	0	400
Program Loans Receivable--Long Term	0	0	0	0	0	0
Total Assets	\$ 141,918	\$ 111,962	\$ 40,917	\$ 41,864	\$ 55,580	\$ 137,359
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES						
LIABILITIES:						
Accrued Salaries Payable	\$ 0	\$ 4,450	\$ 1,587	\$ 0	\$ 6,720	\$ 1,874
Accounts Payable	308	13,476	0	0	3,237	357
Due To Other Funds	0	1,289	38,516	0	12,683	538
Funds Held For Others	0	0	0	0	0	0
Unearned Revenue	0	0	0	1,200	0	0
Total Liabilities	308	19,215	40,103	1,200	22,640	2,769
DEFERRED INFLOW OF RESOURCES:						
Unavailable Revenue	0	0	0	0	20,310	0
Subsequent Years Property Taxes	0	0	0	0	0	0
Total Deferred Inflow of Resources	0	0	0	0	20,310	0
FUND BALANCES (DEFICITS):						
Non-spendable for Prepaid Items	0	0	0	0	0	400
Restricted	141,610	92,747	814	0	12,630	134,190
Committed	0	0	0	40,664	0	0
Assigned	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0
Total Fund Balances (Deficits)	141,610	92,747	814	40,664	12,630	134,590
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	\$ 141,918	\$ 111,962	\$ 40,917	\$ 41,864	\$ 55,580	\$ 137,359

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2018

Exhibit A-1
Page 7 of 7

	/Debt Service Fund-\	/-----Capital Projects Funds-----\		
	2003 Nursing Home Bond Debt Service Fund	Capital Asset Replacement Fund	Court Complex Construction Fund	Total Non-Major Governmental Funds
ASSETS				
Cash	\$ 401,408	\$ 31,514	\$ 269,614	\$ 25,983,350
Investments	0	0	0	100,263
Receivables, Net of Uncollectible:				
Property Taxes	0	0	0	16,742,906
Intergovernmental	0	0	0	655,836
Program Loans--Current Portion	0	0	0	252,556
Accrued Interest	0	0	0	9,351
Other	0	0	0	1,399,618
Due From Other Funds	43,310	1,899,446	0	3,772,502
Prepaid Items	0	0	5,025	5,425
Program Loans Receivable--Long Term	0	0	0	3,608,218
	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	\$ 444,718	\$ 1,930,960	\$ 274,639	\$ 52,530,025
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES				
LIABILITIES:				
Accrued Salaries Payable	\$ 0	\$ 0	\$ 0	\$ 118,255
Accounts Payable	0	23,273	0	1,655,571
Due To Other Funds	0	0	0	3,511,154
Funds Held For Others	0	0	0	70,802
Unearned Revenue	0	0	0	79,675
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	0	23,273	0	5,435,457
DEFERRED INFLOW OF RESOURCES:				
Unavailable Revenue	0	0	0	504,125
Subsequent Years Property Taxes	0	0	0	16,742,906
	<hr/>	<hr/>	<hr/>	<hr/>
Total Deferred Inflow of Resources	0	0	0	17,247,031
FUND BALANCES (DEFICITS):				
Non-spendable for Prepaid Items	0	0	5,025	5,425
Restricted	444,718	0	0	29,152,399
Committed	0	0	0	40,664
Assigned	0	1,907,687	269,614	2,177,301
Unassigned	0	0	0	(1,528,252)
	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Balances (Deficits)	444,718	1,907,687	274,639	29,847,537
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	\$ 444,718	\$ 1,930,960	\$ 274,639	\$ 52,530,025

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, 2018

Exhibit A-2
Page 1 of 7

/----- Special Revenue Funds -----/							
	Tort Immunity Fund	County Highway Fund	County Bridge Fund	County Motor Fuel Tax Fund	Illinois Municipal Retirement Fund	County Public Health Fund	Animal Control Fund
REVENUES:							
Property Tax	\$ 1,609,742	\$ 2,358,760	\$ 1,180,879	\$ 0	\$ 2,581,936	\$ 1,120,299	\$ 0
Public Safety Sales Tax	0	0	0	0	0	0	0
Intergovernmental Revenue	0	2,512		2,875,586	124,000	189,178	278,013
Fines & Forfeitures	0	0	0	0	0		12,066
Licenses & Permits	0	0	0	0	0	139,272	266,095
Charges for Services	0	449,931	0	0	0	0	39,371
Rents & Royalties	0	0	0	0	0	0	0
Interest on Program Loans	0	0	0	0	0	0	0
Investment Earnings	0	46,147	47,511	68,989	14,999	9,836	4,177
Miscellaneous	0	3,588	12,551	182	0	1,867	291
Total Revenues	1,609,742	2,860,938	1,240,941	2,944,757	2,720,935	1,460,452	600,013
EXPENDITURES:							
Current: General Government	161,793	0	0	0	512,098	0	0
Justice & Public Safety	1,290,358	0	0	0	2,194,481	0	550,319
Health	0	0	0	0	0	1,503,044	0
Development	3,433	0	0	0	42,970	0	0
Highways & Bridges	0	3,948,898	1,754,975	1,122,696	19,592	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	1,455,584	3,948,898	1,754,975	1,122,696	2,769,141	1,503,044	550,319
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	154,158	(1,087,960)	(514,034)	1,822,061	(48,206)	(42,592)	49,694
OTHER FINANCING SOURCES (USES):							
Transfers In	0	141,000	0	0	0	0	0
Transfers Out	0	(100,000)	0	0	0	0	0
Net Other Financing Sources (Uses)	0	41,000	0	0	0	0	0
CHANGES IN FUND BALANCE	154,158	(1,046,960)	(514,034)	1,822,061	(48,206)	(42,592)	49,694
FUND BALANCE--Beginning of Year	(1,393,857)	2,773,975	2,582,144	3,018,754	1,115,132	491,047	245,603
FUND BALANCE--End of Year	\$ (1,239,699)	\$ 1,727,015	\$ 2,068,110	\$ 4,840,815	\$ 1,066,926	\$ 448,455	\$ 295,297

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, 2018

Special Revenue Funds							
	Law Library Fund	Foreclosure Mediation Fund	MHB/DDB CILA Facilities Fund	Highway Federal Aid Matching Fund	Public Safety Sales Tax Fund	Geographic Information System Fund	Development Disability Fund
REVENUES:							
Property Tax	\$ 0	\$ 0	\$ 0	\$ 92,477	0	\$ 0	\$ 3,676,341
Public Safety Sales Tax	0	0	0	0	\$ 4,899,346	0	0
Intergovernmental Revenue	0	0	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	95,965	15,525	0	0	0	307,291	0
Rents & Royalties	0	0	22,440	0	0	0	0
Interest on Program Loans	0	0	0	0	0	0	0
Investment Earnings	1,676	703	3,453	6,831	44,972	4,656	24,062
Miscellaneous	0	0	132	0	0	0	6,408
Total Revenues	97,641	16,228	26,025	99,308	4,944,318	311,947	3,706,811
EXPENDITURES:							
Current: General Government	0	0	0	0	0	299,821	0
Justice & Public Safety	88,776	16,108	0	0	446,004	0	0
Health	0	0	33,289	0	0	0	3,561,550
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	1,305,000	0	0
Interest & Fiscal Charges	0	0	0	0	1,004,385	0	0
Mortgage Principal	0	0	49,750	0	0	0	0
Mortgage Interest	0	0	17,231	0	0	0	0
Total Expenditures	88,776	16,108	100,270	0	2,755,389	299,821	3,561,550
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	8,865	120	(74,245)	99,308	2,188,929	12,126	145,261
OTHER FINANCING SOURCES (USES):							
Transfers In	0	0	100,000	0	0	0	6,779
Transfers Out	0	0	0	0	(1,995,341)	0	(50,000)
Net Other Financing Sources (Uses)	0	0	100,000	0	(1,995,341)	0	(43,221)
CHANGES IN FUND BALANCE	8,865	120	25,755	99,308	193,588	12,126	102,040
FUND BALANCE--Beginning of Year	97,644	\$ 46,096	\$ 182,073	\$ 341,593	\$ 2,275,436	\$ 298,163	\$ 1,900,998
FUND BALANCE--End of Year	\$ 106,509	\$ 46,216	\$ 207,828	\$ 440,901	\$ 2,469,024	\$ 310,289	\$ 2,003,038

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, 2018

----- Special Revenue Funds -----							
	Workforce Development Fund	Social Security Fund	Regional Plan Comm USDA Revolv Loan Fund	Regional Plan Comm Econ Dev Loan Fund	Working Cash Fund	County Clerk Surcharge Fund	Sheriff Drug Forfeitures Fund
REVENUES:							
Property Tax	\$ 0	\$ 1,557,189	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Public Safety Sales Tax	0	0	0	0	0	0	0
Intergovernmental Revenue	2,400,524	0	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0	0	23,150
Licenses & Permits	0	0	0	0	0	0	0
Charges for Services	24,419	0	0	0	0	10,730	0
Rents & Royalties	0	0	0	0	0	0	0
Interest on Program Loans	0	0	20,273	117,831	0	0	0
Investment Earnings	0	6,030	13	51,860	5,572	0	1,802
Miscellaneous	55	0	0	0	0	0	350
Total Revenues	2,424,998	1,563,219	20,286	169,691	5,572	10,730	25,302
EXPENDITURES:							
Current: General Government	0	300,561	0	0	0	10,730	0
Justice & Public Safety	0	1,300,928	0	0	0	0	5,901
Health	0	0	0	0	0	0	0
Development	2,542,023	25,473	31,838	125,521	0	0	0
Highways & Bridges	0	11,614	0	0	0	0	0
Debt Service: Principal Retirement	0	0	0	0	0	0	0
Interest & Fiscal Charges	0	0	0	0	0	0	0
Mortgage Principal	0	0	0	0	0	0	0
Mortgage Interest	0	0	0	0	0	0	0
Total Expenditures	2,542,023	1,638,576	31,838	125,521	0	10,730	5,901
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(117,025)	(75,357)	(11,552)	44,170	5,572	0	19,401
OTHER FINANCING SOURCES (USES):							
Transfers In	41,607	0	0	0	0	0	0
Transfers Out	(41,607)	0	(5,836)	(89,481)	(5,572)	0	0
Net Other Financing Sources (Uses)	0	0	(5,836)	(89,481)	(5,572)	0	0
CHANGES IN FUND BALANCE	(117,025)	(75,357)	(17,388)	(45,311)	0	0	19,401
FUND BALANCE--Beginning of Year	(171,528)	716,071	935,744	7,388,204	377,714	0	110,669
FUND BALANCE--End of Year	\$ (288,553)	\$ 640,714	\$ 918,356	\$ 7,342,893	\$ 377,714	\$ 0	\$ 130,070

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, 2018

----- Special Revenue Funds -----							
	Court's Automation Fund	Recorder's Automation Fund	Child Support Services Fund	Probation Services Fund	Tax Sale Automation Fund	State's Attorney Drug Forfeitures Fund	Property Tax Interest Fee Fund
REVENUES:							
Property Tax	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Public Safety Sales Tax	0	0	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0	27,414	0
Licenses & Permits	0	0	0	0	0	0	0
Charges for Services	234,361	184,056	802	397,927	26,236	0	54,360
Rents & Royalties	0	0	0	0	0	0	0
Interest on Program Loans	0	0	0	0	0	0	0
Investment Earnings	1,501	7,214	1,885	22,994	557	499	717
Miscellaneous	0	0	0	8,433	0	0	0
Total Revenues	235,862	191,270	2,687	429,354	26,793	27,913	55,077
EXPENDITURES:							
Current: General Government	0	239,661	0	0	33,070	0	0
Justice & Public Safety	211,848	0	51,556	255,280	0	31,597	0
Health	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	211,848	239,661	51,556	255,280	33,070	31,597	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	24,014	(48,391)	(48,869)	174,074	(6,277)	(3,684)	55,077
OTHER FINANCING SOURCES (USES):							
Transfers In	0	0	0	0	0	0	0
Transfers Out	0	0	0	(193,500)	0	(9,000)	(55,015)
Net Other Financing Sources (Uses)	0	0	0	(193,500)	0	(9,000)	(55,015)
CHANGES IN FUND BALANCE	24,014	(48,391)	(48,869)	(19,426)	(6,277)	(12,684)	62
FUND BALANCE--Beginning of Year	97,771	550,437	156,969	1,500,334	40,508	32,963	100,801
FUND BALANCE--End of Year	\$ 121,785	\$ 502,046	\$ 108,100	\$ 1,480,908	\$ 34,231	\$ 20,279	\$ 100,863

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, 2018

----- Special Revenue Funds -----							
	Election Assistance/ Accessibility Grant Fund	County Historical Fund	Circuit Clerk Operations & Administration Fund	Circuit Clerk Electronic Citations Fund	State's Atty Records Automation Fund	Jail Commissary Fund	County Jail Medical Costs Fund
REVENUES:							
Property Tax	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Public Safety Sales Tax	0	0	0	0	0	0	0
Intergovernmental Revenue	11,711	0	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	0	172,515	15,523	5,892	0	19,600
Rents & Royalties	0	0	0	0	0	0	0
Interest on Program Loans	0	0	0	0	0	0	0
Investment Earnings	103	127	1,243	1,285	81	5,797	223
Miscellaneous	0	0	0	0	0	45,704	0
Total Revenues	11,814	127	173,758	16,808	5,973	51,501	19,823
EXPENDITURES:							
Current: General Government	11,711	0	0	0	0	0	0
Justice & Public Safety	0	0	214,744	37,613	12,499	73,853	0
Health	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	11,711	0	214,744	37,613	12,499	73,853	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	103	127	(40,986)	(20,805)	(6,526)	(22,352)	19,823
OTHER FINANCING SOURCES (USES):							
Transfers In	0	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0	(19,823)
Net Other Financing Sources (Uses)	0	0	0	0	0	0	(19,823)
CHANGES IN FUND BALANCE	103	127	(40,986)	(20,805)	(6,526)	(22,352)	0
FUND BALANCE--Beginning of Year	5,241	8,601	99,765	90,212	10,890	389,780	3,258
FUND BALANCE--End of Year	\$ 5,344	\$ 8,728	\$ 58,779	\$ 69,407	\$ 4,364	\$ 367,428	\$ 3,258

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, 2018

Exhibit A-2
Page 6 of 7

-----Special Revenue Funds -----\						
	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
Public Safety Sales Tax	0	0	0	0	0	0
Intergovernmental Revenue	0	0	0	24,737	272,234	0
Fines & Forfeitures	0	0	0	0	0	0
Licenses & Permits	0	0	0	1,700	0	0
Charges for Services	15,624	233,753	0	0	0	16,950
Rents & Royalties	0	0	0	0	0	0
Interest on Program Loans	0	0	0	0	0	0
Investment Earnings	1,962	1,899	193	732	231	1,391
Miscellaneous	5,888	0	0	6,273	10,631	871
Total Revenues	23,474	235,652	193	33,442	283,096	19,212
EXPENDITURES:						
Current: General Government	16,197	0	0	37,437	0	0
Justice & Public Safety	0	292,233	40,722	0	311,499	75,647
Health	0	0	0	0	0	0
Development	0	0	0	0	0	0
Highways & Bridges	0	0	0	0	0	0
Debt Service: Principal Retirement	0	0	0	0	0	0
Interest & Fiscal Charges	0	0	0	0	0	0
Mortgage Principal	0	0	0	0	0	0
Mortgage Interest	0	0	0	0	0	0
Total Expenditures	16,197	292,233	40,722	37,437	311,499	75,647
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	7,277	(56,581)	(40,529)	(3,995)	(28,403)	(56,435)
OTHER FINANCING SOURCES (USES):						
Transfers In	0	0	40,917	0	0	60,117
Transfers Out	0	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	40,917	0	0	60,117
CHANGES IN FUND BALANCE	7,277	(56,581)	388	(3,995)	(28,403)	3,682
FUND BALANCE--Beginning of Year	134,333	149,328	426	44,659	41,033	130,908
FUND BALANCE--End of Year	<u>\$ 141,610</u>	<u>\$ 92,747</u>	<u>\$ 814</u>	<u>\$ 40,664</u>	<u>\$ 12,630</u>	<u>\$ 134,590</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, 2018

Exhibit A-2
Page 7 of 7

	/- Debt Service Fund -\	/-----Capital Projects Funds -----\ Capital Court Asset Complex Replacement Construction Fund Fund		Total Non-Major Governmental Funds
REVENUES:	2003 Nursing Home Bond Debt Service Fund	Fund	Fund	Fund
Property Tax	\$ 1,432,222	\$ 0	\$ 0	\$ 15,609,845
Public Safety Sales Tax	0	0	0	4,899,346
Intergovernmental Revenue	0	0	0	6,178,495
Fines & Forfeitures	0	0	0	62,630
Licenses & Permits	0	0	0	407,067
Charges for Services	0	0	0	2,320,831
Rents & Royalties	0	0	0	22,440
Interest on Program Loans	0	0	0	138,104
Investment Earnings	15,096	8,399	3,689	421,107
Miscellaneous	0	6,955	0	110,179
Total Revenues	1,447,318	15,354	3,689	30,170,044
EXPENDITURES:				
Current: General Government	0	647,667	0	2,270,746
Justice & Public Safety	0	541,091	16,916	8,059,973
Health	0	0	0	5,097,883
Development	0	2,736	0	2,773,994
Highways & Bridges	0	0	0	6,857,775
Debt Service: Principal Retirement	1,205,000	35,140	0	2,545,140
Interest & Fiscal Charges	234,254	1,642	0	1,240,281
Mortgage Principal	0	0	0	49,750
Mortgage Interest	0	0	0	17,231
Total Expenditures	1,439,254	1,228,276	16,916	28,912,773
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	8,064	(1,212,922)	(13,227)	1,257,271
OTHER FINANCING SOURCES (USES):				
Transfers In	0	1,825,860	0	2,216,280
Transfers Out	0	0	0	(2,565,175)
Net Other Financing Sources (Uses)	0	1,825,860	0	(348,895)
CHANGES IN FUND BALANCE	8,064	612,938	(13,227)	908,376
FUND BALANCE--Beginning of Year	436,654	1,294,749	287,866	28,939,161
FUND BALANCE--End of Year	\$ 444,718	\$ 1,907,687	\$ 274,639	\$ 29,847,537

COUNTY OF CHAMPAIGN, ILLINOIS
 ALL INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF NET POSITION
 DECEMBER 31, 2018

	<u>Self-Funded Insurance Fund</u>	<u>Employee Health Insurance Fund</u>	<u>Total Internal Service Funds</u>
<u>ASSETS</u>			
CURRENT ASSETS:			
Cash	\$ 2,797,985	\$ 23,610	\$ 2,821,595
Receivables, Net of Uncollectible Amounts:			
Intergovernmental	417	24	441
Other	783	1,043	1,826
Due From Other Funds	<u>3,085,426</u>	<u>594,321</u>	<u>3,679,747</u>
Total Assets	<u>5,884,611</u>	<u>618,998</u>	<u>6,503,609</u>
<u>LIABILITIES</u>			
CURRENT LIABILITIES:			
Accounts Payable	\$ 265,776	\$ 2,250	\$ 268,026
Due to Other Funds	500	19,422	19,922
Unearned Revenue	0	68,549	68,549
Estimated Claims Payable	1,298,150	0	1,298,150
NONCURRENT LIABILITIES:			
Estimated Claims Payable	<u>2,788,100</u>	<u>0</u>	<u>2,788,100</u>
Total Liabilities	<u>4,352,526</u>	<u>90,221</u>	<u>4,442,747</u>
<u>NET POSITION</u>			
Unrestricted	<u>1,532,085</u>	<u>528,777</u>	<u>2,060,862</u>
Total Net Position	<u>\$ 1,532,085</u>	<u>\$ 528,777</u>	<u>\$ 2,060,862</u>

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, 2018

	Self-Funded Insurance Fund	Employee Health Insurance Fund	Total Internal Service Funds
OPERATING REVENUES:			
Charges for Services	\$ 2,144,910	\$ 5,896,947	\$ 8,041,857
Miscellaneous	73,529	80	73,609
Total Operating Revenues	<u>2,218,439</u>	<u>5,897,027</u>	<u>8,115,466</u>
OPERATING EXPENSES:			
Salaries	19,596	19,400	38,996
Fringe Benefits	953,422	5,763,238	6,716,660
Commodities	56	98	154
Services	973,288	18,400	991,688
Total Operating Expenses	<u>1,946,362</u>	<u>5,801,136</u>	<u>7,747,498</u>
OPERATING INCOME (LOSS)	<u>272,077</u>	<u>95,891</u>	<u>367,968</u>
NON-OPERATING REVENUES (EXPENSES):			
Investment Earnings	52,603	5,037	57,640
Net Non-Operating Revenues (Expenses)	<u>52,603</u>	<u>5,037</u>	<u>57,640</u>
CHANGE IN NET POSITION	324,680	100,928	425,608
NET POSITION--Beginning of Year	<u>1,207,405</u>	<u>427,849</u>	<u>1,635,254</u>
NET POSITION--End of Year	<u>\$ 1,532,085</u>	<u>\$ 528,777</u>	<u>\$ 2,060,862</u>

COUNTY OF CHAMPAIGN, ILLINOIS
ALL INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2018

	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	\$ 1,282,928	\$ 5,302,010	\$ 6,584,938
Cash Receipts for Claims Reimbursements	93,348	0	93,348
Cash Payments to Employees for Services	(19,596)	(19,400)	(38,996)
Cash Payments to Suppliers for Goods and Services	(509,312)	(5,744,843)	(6,254,155)
Cash Payments for Claims	(1,303,356)	0	(1,303,356)
Net Cash Provided (Used) By Operating Activities	<u>(455,988)</u>	<u>(462,233)</u>	<u>(918,221)</u>
CASH FLOWS FROM INVESTMENT ACTIVITIES:			
Interest Received on Investments and Bank Deposits	<u>52,603</u>	<u>5,037</u>	<u>57,640</u>
Net Cash Provided (Used) By Investment Activities	<u>52,603</u>	<u>5,037</u>	<u>57,640</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(403,385)	(457,196)	(860,581)
Cash and Cash Equivalents at Beginning of Year	<u>3,201,370</u>	<u>480,806</u>	<u>3,682,176</u>
Cash and Cash Equivalents at End of Year	<u><u>\$ 2,797,985</u></u>	<u><u>\$ 23,610</u></u>	<u><u>\$ 2,821,595</u></u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:			
Operating Income (Loss)	\$ 272,077	\$ 95,891	\$ 367,968
Adjust For Non-Cash Revenue/Expense:			
Increase (Decrease) in Estimated Claims Payable	31,369	0	31,369
Adjust For Non-Revenue/Expense Cash Flows:			
Decrease (Increase) in Receivables	19,606	(696)	18,910
Decrease (Increase) in Due From Other Funds	(861,769)	(594,321)	(1,456,090)
Increase (Decrease) in Prepaid Items	0	50,000	50,000
Increase (Decrease) in Payables	116,695	257	116,952
Increase (Decrease) in Due To Other Funds	(33,966)	(10,704)	(44,670)
Increase (Decrease) in Unremitted Payroll Withholdings	0	(2,660)	(2,660)
Net Cash Provided (Used) By Operating Activities	<u><u>\$ (455,988)</u></u>	<u><u>\$ (462,233)</u></u>	<u><u>\$ (918,221)</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, 2018

	<u>Township Motor Fuel Tax Fund</u>	<u>Township Bridge Fund</u>	<u>Total Private Purpose Trust Funds</u>
<u>ASSETS</u>			
Cash	\$ 785,990	\$ 72,176	\$ 858,166
Receivables:			
Intergovernmental	<u>170,430</u>	<u>0</u>	<u>170,430</u>
Total Assets	<u>956,420</u>	<u>72,176</u>	<u>1,028,596</u>
<u>LIABILITIES</u>			
Accounts Payable	<u>\$ 44,994</u>	<u>\$ 0</u>	<u>\$ 44,994</u>
Total Liabilities	<u>44,994</u>	<u>0</u>	<u>44,994</u>
<u>NET POSITION</u>			
Held in Trust for Other Governments	<u>\$ 911,426</u>	<u>\$ 72,176</u>	<u>\$ 983,602</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, 2018

	<u>Township Motor Fuel Tax Fund</u>	<u>Township Bridge Fund</u>	<u>Total Private Purpose Trust Funds</u>
ADDITIONS:			
Intergovernmental Revenue	\$ 2,152,066	\$ 0	\$ 2,152,066
Investment Earnings	16,669	2,928	19,597
Miscellaneous Revenue	2,463	0	2,463
	<u>2,171,198</u>	<u>2,928</u>	<u>2,174,126</u>
Total Additions			
DEDUCTIONS:			
Township Road & Bridge Maintenance:			
Services	\$ 2,218,947	\$ 0	\$ 2,218,947
Capital Outlay	0	100,489	100,489
	<u>2,218,947</u>	<u>100,489</u>	<u>2,319,436</u>
Total Deductions			
CHANGE IN NET POSITION	(47,749)	(97,561)	(145,310)
NET POSITION--Beginning Of Year	<u>959,175</u>	<u>169,737</u>	<u>1,128,912</u>
NET POSITION--End Of Year	<u><u>\$ 911,426</u></u>	<u><u>\$ 72,176</u></u>	<u><u>\$ 983,602</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
 ALL AGENCY FUNDS
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 DECEMBER 31, 2018

	Garnishments Fund	Estate Fund	Property Condemnations Fund	Sheriff Foreclosure Fund	County Collector Fund
<u>ASSETS</u>					
Cash	\$ 2,586	\$ 39,185	\$ 193,488	\$ 505,772	\$ 1,328,071
Investments	0	0	0	0	0
Receivables:					
Intergovernmental	0	0	0	0	5,711
Total Assets	<u>\$ 2,586</u>	<u>\$ 39,185</u>	<u>\$ 193,488</u>	<u>\$ 505,772</u>	<u>\$ 1,333,782</u>
<u>LIABILITIES</u>					
Funds Held For Others	2,586	39,185	193,488	505,772	1,333,782
Total Liabilities	<u>\$ 2,586</u>	<u>\$ 39,185</u>	<u>\$ 193,488</u>	<u>\$ 505,772</u>	<u>\$ 1,333,782</u>

COUNTY OF CHAMPAIGN, ILLINOIS
 ALL AGENCY FUNDS
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 DECEMBER 31, 2018

	Circuit Clerk Fund	County Clerk Fund	Court Services Fund	Total Agency Funds
<u>ASSETS</u>				
Cash	\$ 365,947	\$ 684,924	\$ 10,715	\$ 3,130,688
Investments	1,058,847	35,758	0	1,094,605
Receivables:				
Intergovernmental	0	0	0	5,711
Total Assets	<u>\$ 1,424,794</u>	<u>\$ 720,682</u>	<u>\$ 10,715</u>	<u>\$ 4,231,004</u>
<u>LIABILITIES</u>				
Funds Held For Others	1,424,794	720,682	10,715	4,231,004
Total Liabilities	<u>\$ 1,424,794</u>	<u>\$ 720,682</u>	<u>\$ 10,715</u>	<u>\$ 4,231,004</u>

COUNTY OF CHAMPAIGN, ILLINOIS
ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2018

	<u>Balance</u> <u>12/31/17</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>12/31/18</u>
<u>GARNISHMENTS FUND</u>				
ASSETS:				
Cash	\$ 233	\$ 249,532	\$ 247,179	\$ 2,586
Total Assets	<u>\$ 233</u>	<u>\$ 249,532</u>	<u>\$ 247,179</u>	<u>\$ 2,586</u>
LIABILITIES:				
Funds Held For Others	233	249,532	247,179	2,586
Total Liabilities	<u>\$ 233</u>	<u>\$ 249,532</u>	<u>\$ 247,179</u>	<u>\$ 2,586</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	\$ 181,470	\$ 12,018	\$ 0	\$ 193,488
Total Assets	<u>\$ 181,470</u>	<u>\$ 12,018</u>	<u>\$ 0</u>	<u>\$ 193,488</u>
LIABILITIES:				
Funds Held For Others	181,470	12,018	0	193,488
Total Liabilities	<u>\$ 181,470</u>	<u>\$ 12,018</u>	<u>\$ 0</u>	<u>\$ 193,488</u>

COUNTY OF CHAMPAIGN, ILLINOIS
ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2018

	<u>Balance</u> <u>12/31/17</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>12/31/18</u>
<u>SHERIFF FORECLOSURE FUND</u>				
ASSETS:				
Cash	\$ 739,874	\$ 3,448,304	\$ 3,682,406	\$ 505,772
Total Assets	<u>\$ 739,874</u>	<u>\$ 3,448,304</u>	<u>\$ 3,682,406</u>	<u>\$ 505,772</u>
LIABILITIES:				
Funds Held For Others	739,874	3,448,304	3,682,406	505,772
Total Liabilities	<u>\$ 739,874</u>	<u>\$ 3,448,304</u>	<u>\$ 3,682,406</u>	<u>\$ 505,772</u>
<u>COUNTY COLLECTOR FUND</u>				
ASSETS:				
Cash	\$10,000,043	\$398,745,161	\$407,417,133	\$ 1,328,071
Intergovernmental Receivable	125,184	700,654	820,127	5,711
Total Assets	<u>\$10,125,227</u>	<u>\$399,445,815</u>	<u>\$408,237,260</u>	<u>\$ 1,333,782</u>
LIABILITIES:				
Funds Held For Others	10,125,227	392,804,460	401,595,905	1,333,782
Total Liabilities	<u>\$10,125,227</u>	<u>\$392,804,460</u>	<u>\$401,595,905</u>	<u>\$ 1,333,782</u>
<u>CIRCUIT CLERK FUND</u>				
ASSETS:				
Cash	\$ 194,840	\$ 8,478,540	\$ 8,307,433	\$ 365,947
Investments	1,105,436	5,283	51,872	1,058,847
Total Assets	<u>\$ 1,300,276</u>	<u>\$ 8,483,823</u>	<u>\$ 8,359,305</u>	<u>\$ 1,424,794</u>
LIABILITIES:				
Funds Held For Others	1,300,276	3,238,138	3,113,620	1,424,794
Total Liabilities	<u>\$ 1,300,276</u>	<u>\$ 3,238,138</u>	<u>\$ 3,113,620</u>	<u>\$ 1,424,794</u>

COUNTY OF CHAMPAIGN, ILLINOIS
ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2018

	<u>Balance</u> <u>12/31/17</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>12/31/18</u>
<u>COUNTY CLERK FUND</u>				
ASSETS:				
Cash	\$ 659,183	\$ 5,069,004	\$ 5,043,263	\$ 684,924
Investments	155,680	78	120,000	35,758
Total Assets	<u>\$ 814,863</u>	<u>\$ 5,069,082</u>	<u>\$ 5,163,263</u>	<u>\$ 720,682</u>
LIABILITIES:				
Funds Held For Others	814,863	4,611,403	4,705,584	720,682
Total Liabilities	<u>\$ 814,863</u>	<u>\$ 4,611,403</u>	<u>\$ 4,705,584</u>	<u>\$ 720,682</u>
<u>COURT SERVICES FUND</u>				
ASSETS:				
Cash	\$ 9,106	\$ 8,140	\$ 6,531	\$ 10,715
Total Assets	<u>\$ 9,106</u>	<u>\$ 8,140</u>	<u>\$ 6,531</u>	<u>\$ 10,715</u>
LIABILITIES:				
Funds Held For Others	9,106 #	8,140	6,531	10,715
Total Liabilities	<u>\$ 9,106</u>	<u>\$ 8,140</u>	<u>\$ 6,531</u>	<u>\$ 10,715</u>
<u>TOTAL ALL AGENCY FUNDS</u>				
ASSETS:				
Cash	\$11,823,934	\$416,010,699	\$ 424,703,945	\$ 3,130,688
Investments	1,261,116	5,361	171,872	1,094,605
Intergovernmental Receivable	125,184	700,654	820,127	5,711
Total Assets	<u>\$13,210,234</u>	<u>\$416,716,714</u>	<u>\$ 425,695,944</u>	<u>\$ 4,231,004</u>
LIABILITIES:				
Funds Held For Others	13,210,234	404,371,995	413,351,225	4,231,004
Total Liabilities	<u>\$13,210,234</u>	<u>\$404,371,995</u>	<u>\$ 413,351,225</u>	<u>\$ 4,231,004</u>