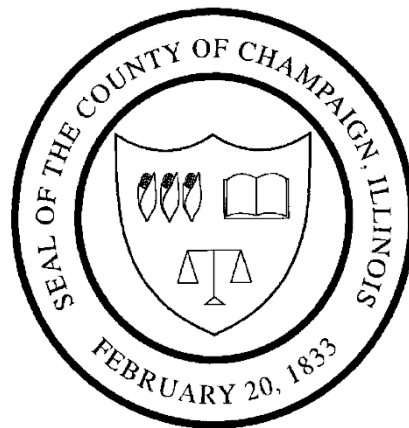


***County of  
Champaign,  
Illinois***

***Comprehensive  
Annual Financial Report***

***Fiscal Year  
December 31, 2018***





***County of  
Champaign,  
Illinois***

***Comprehensive  
Annual Financial Report***

***Fiscal Year  
December 31, 2018***

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

*George Danos, CPA  
County Auditor*



C O N T E N T S

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# **Introductory Section**



**GEORGE P DANOS**  
COUNTY AUDITOR  
**K ORION SMITH**  
CHIEF DEPUTY AUDITOR



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**OFFICE OF THE AUDITOR**  
CHAMPAIGN COUNTY, ILLINOIS

July 8, 2020

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, 2018 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 is to provide reasonable assurance that the financial statements of the County for the fiscal year ended December 31, 2018 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 209,983 (2018 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 was an appointed county administrator with the responsibility of service to the board until Dec. 1, 2018 when the first elected County Executive was sworn in.

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 has also, until its sale on April 1, 2019, operated 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 at Urbana-Champaign dominates the local economy with over 24,000 jobs and more than 50,000 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 increased to 4.4% in 2018, a slight increase from the previous year's rate of 4.2%. This rate is almost equal to the state rate of 4.3% and slightly above the national rate of 3.9% at the close of 2018.

**Long Term Financial Planning.** The ending budgetary-basis fund balance for the general fund sits at 8.2% of actual total general fund expenditures and transfers out at the close of the fiscal year ended December 31, 2018. This fund balance represents a decrease of \$1.88 million from FY2017. A minimum of 12.5% is set forth in policy guidelines adopted by the County Board for budgetary and planning purposes. However, this figure incorporates a one-time 1.98 million transfer to the Nursing Home enterprise fund at the end of 2018, which is anticipated to be fully repaid to the General Fund in 2019, thereby restoring the general fund balance. At the time of this writing, half of this amount has been repaid.

On April 1, 2019, Champaign County finalized the sale of the newly renamed University Rehabilitation Center. The County has guaranteed payments for all residents in Public Aid Pending (PAP) status at the time of closing through the end of calendar year 2020. In addition, the county continues to pay obligations of the Home from before the sale.

**Fiscal Year.** On March 21, 2013, the County Board approved Resolution 8468 which changed the County's old fiscal year of December 1<sup>st</sup> through November 30<sup>th</sup>, to a fiscal year based on the calendar year, namely January 1<sup>st</sup> through December 31<sup>st</sup>.

**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, 2018, the County had \$45,165,750 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, 2017. This was the fourth 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.



## 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

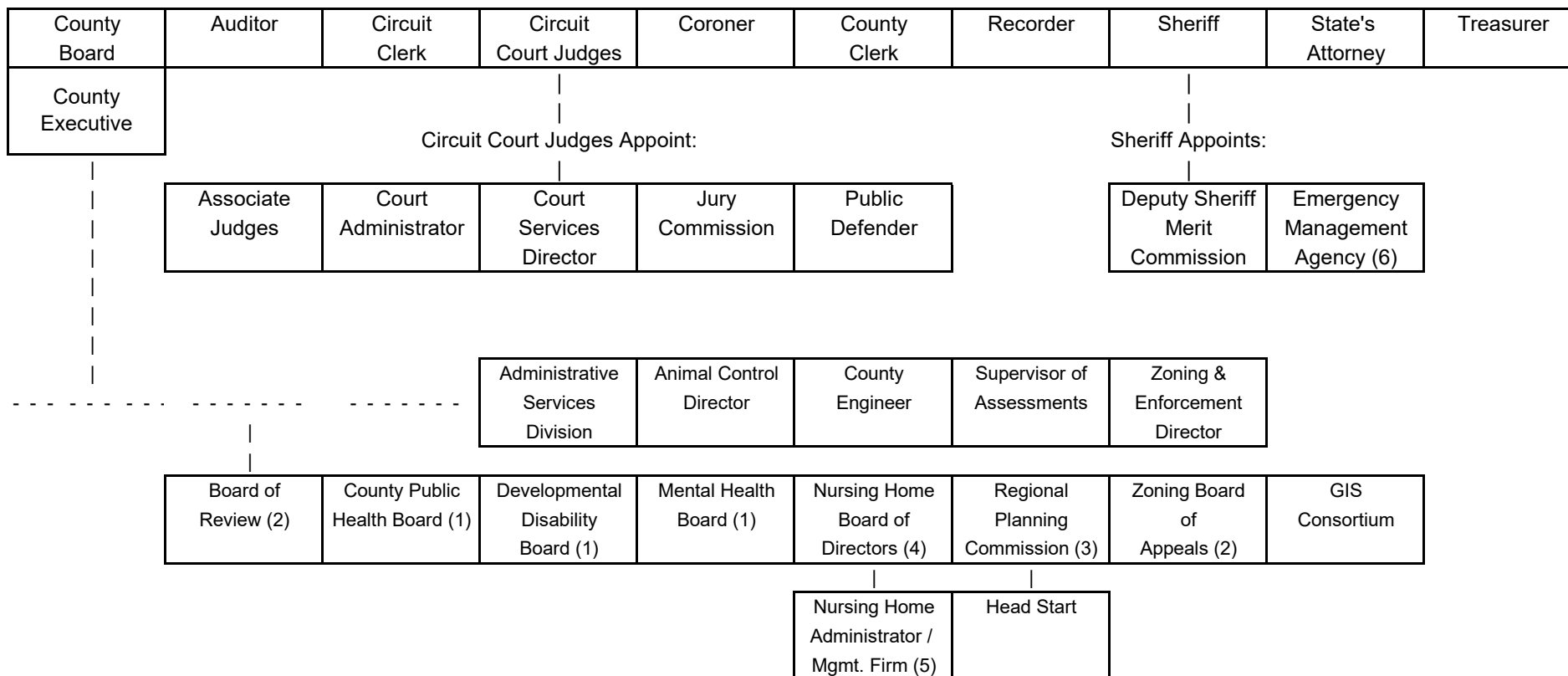
**December 31, 2017**

*Christopher P. Merrill*

Executive Director/CEO

COUNTY OF CHAMPAIGN, ILLINOIS  
 ORGANIZATION CHART  
 December 31, 2018

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, 2018

Auditor  
George Danos

State's Attorney  
Julia Rietz

Circuit Clerk  
Katie Blakeman

Treasurer / Collector  
Laurel Prussing

Circuit Judges  
Thomas Difanis  
Jeffrey Ford  
Jason Bohm  
Heidi Ladd  
Randall Rosenbaum  
Roger Webber

County Board Members  
Bradley Clemmons  
John Clifford  
Lorraine Cowart  
Jodi Eisenmann  
Aaron Esry  
Stephanie Furtado  
Jim Goss  
Stanley Harper  
Mike Ingram  
Tanisha King-Taylor  
Jim McGuire  
Kyle Patterson  
Jon Rector  
Giraldo Rosales  
Christopher Stohr  
Steven Summers  
Leah Taylor  
Eric Thorsland  
James Tinsley  
Pranjal Vachaspati  
Jodi Wolken  
Charles Young

Coroner  
Duane Northrup

County Clerk  
Aaron Ammons

Recorder  
Mark Sheldon

Sheriff / Public Safety Director  
Dustin Heuerman

County of Champaign, Illinois  
Principal Officials: Appointed  
December 31, 2018

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

Nursing Home Administrator

Gina Miller

S.A.K. Management Services LLC

Board of Review Chairman

Zebo Zebe

Child Advocacy Center

Executive Director

Kari May

Public Defender

Janie Miller

Regional Planning Commission

Chief Executive Officer

Dalitso Sulamoyo

Interim Transition Administrator

Debra Busey, Interim

County Highway Engineer

Jeffrey Blue

Supervisor of Assessments

Paula Bates

Court Services Director

Michael Williams

Zoning and Enforcement Director

John Hall

County of Champaign, Illinois  
General Information  
December 31, 2018

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
		2018 est.	209,983

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>
1987	594,227	93.2%
1992	571,807	89.7%
1997	567,697	89.0%
2002	577,066	90.5%
2007	550,481	86.3%
2012	616,493	96.7%
2017	582,689	91.4%

MAJOR INSTITUTIONS:

University of Illinois: The County's largest single employer, this 2,295 acre main campus of the state university employs 14,300 people, including 5,476 faculty and instructional staff; 4,688 academic professionals; and 4,145 support staff. Student enrollment is 49,339

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.

County of Champaign, Illinois  
Fund Descriptions  
December 31, 2018

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.

County of Champaign, Illinois  
Fund Descriptions  
December 31, 2018

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].



County of Champaign, Illinois  
Fund Descriptions  
December 31, 2018

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.

County of Champaign, Illinois  
Fund Descriptions  
December 31, 2018

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 5/2-110].

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.

County of Champaign, Illinois  
Fund Descriptions  
December 31, 2018

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.

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.

County of Champaign, Illinois  
Fund Descriptions  
December 31, 2018

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.

County of Champaign, Illinois  
Fund Descriptions  
December 31, 2018

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 31, 2018

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 31, 2018

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 31, 2018

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 31, 2018

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, 2018, 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, 2018 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.

### ***Emphasis of Matter***

As discussed in Note 1, Champaign County adopted the provisions of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, effective January 1, 2018. Our opinions are not modified with respect to this matter.

### ***Other Matters***

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and 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, 2018 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, 2018 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, 2018, 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, 2018.

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, 2017 (not presented herein), and have issued our report thereon dated December 19, 2018, 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, 2017 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 2017 financial statements. The information has been subjected to the auditing procedures applied in the audit of the 2017 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, 2017.

*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 July 8, 2020 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 solely 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 the effectiveness of Champaign County's 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  
July 8, 2020

**County of Champaign, Illinois****Management's Discussion and Analysis****December 31, 2018**

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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, 2018. This narrative does not take into consideration the impact of restatement and implementation of GASB 75 in 2018. 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 \$91,584,614 (*Total Net Position*). This represents an increase in net position of approximately \$2.6 million or 2.9% between 2017 and 2018. The net position related to Governmental Activities increased by \$2.2 million (2.9%) and the net position for the Business-Type Activities increased by \$401 thousand or 2.9%.
- At the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$40,472,551, an increase of \$143 thousand from the prior year. \$38,583,870 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, 2018, the unassigned fund balance for the County's General Fund was \$3,416,933, or 9.7% of total general fund expenditures. This was approximately \$1.4 million, or 29.5% lower than the unassigned fund balance for fiscal year 2017.
- Champaign County did not issue any new debt in fiscal year 2018. Total general bonded debt decreased by \$2,890,000 or 10.4% from fiscal year 2017.

**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 that of 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 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 59-60 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 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 48 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, Early Childhood and Regional Planning Commission Fund, all of which are considered major funds. Data from the other 44 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 61-64.

***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 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 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 65-68.

***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 69-70 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 71-112 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 116-124 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 127-150 of this report.

In fiscal year 2018, the County implemented the Governmental Accounting Standards Board (GASB), Statement 75. This statement was designed to improve accounting and financial reporting for state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). As a result of this implementation, there were prior year adjustments to the beginning fund balance as follows- a reduction of \$735,137 to the beginning balance of governmental activities and an increase of \$169,876 to the beginning balance of the business activities. A more detailed discussion can be found in Note 24 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 \$91,584,614 at the close of the fiscal year ended December 31, 2018. 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 (\$70,671,940) or 77.2%) 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 \$37,001,965 represents resources that are subject to external restrictions on how they may be used. Of this amount, \$22,965,816 is restricted by state statute; \$12,229,076 is restricted by grantor/donor stipulations; and \$1,807,073 is restricted by debt covenants. This leaves an unrestricted deficit balance of (\$16,089,291) as the final component of the total net position. This deficit balance includes net pension liability of \$26,046,591, net deferred pension outflow/inflow of \$15,409,865; net liability of \$3,061,486 related to other Post-Employment Benefits (OPEB), and net deferred inflow of \$(153,054) related to OPEB.

It is worth noting that \$6,070,000 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 (\$13,059,209) unrestricted net position in the governmental activities as of December 31, 2018, would be significantly lower.

The unrestricted portion of the County's net position have typically been deficit balances. Between 2006 and 2017 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 2018, the deficit balance for the governmental activities continued to decline: to (\$13,059,209) from (\$13,169,558) in 2017. The business-type activities in 2018 also showed a significant decrease, of \$1,135,552 in the deficit balance to (\$3,030,082) in 2018 from (\$4,165,634) in 2017. A more detailed discussion related to the Enterprise Fund can be found under the Section for Business-Type Activities.

The following table presents a snapshot of Champaign County's Total Net Position for the fiscal year ended December 31, 2018 compared with December 31, 2017:

## County of Champaign's Net Position

	Governmental Activities		Business-Type Activities		Total	
	2018	2017*	2018	2017*	2018	2017*
Current and Other Assets	\$ 91,078,640	\$ 86,961,471	\$ (315,731)	\$ 2,115,429	\$ 90,762,909	\$ 89,076,900
Capital Assets	73,730,506	74,520,845	17,344,199	18,079,028	91,074,705	92,599,873
Total Assets	164,809,146	161,482,316	17,028,468	20,194,457	181,837,614	181,676,773
Deferred Outflow of Resources	18,419,541	1,650,494	2,328,879	22,304	20,748,420	1,672,798
Total Assets & Deferred Outflow of Resources	183,228,687	163,132,810	19,357,347	20,216,761	202,586,034	183,349,571
Current and Other Liabilities	15,502,531	3,440,337	2,222,715	2,516,257	17,725,246	5,956,594
Long-term Liabilities	53,327,136	39,583,257	2,318,881	406,869	55,646,017	39,990,126
Total Liabilities	68,829,667	43,023,594	4,541,596	2,923,126	73,371,263	45,946,720
Deferred Inflow of Resources	37,128,523	44,990,460	501,634	3,380,241	37,630,157	48,370,701
Net Position:						
Invested in Capital Assets	53,327,741	52,464,699	17,344,199	18,079,028	70,671,940	70,543,727
Restricted	37,001,965	35,823,615	0	0	37,001,965	35,823,615
Unrestricted	(13,059,209)	(13,169,558)	(3,030,082)	(4,165,634)	(16,089,291)	(17,335,192)
Total Net Position	\$ 77,270,497	\$ 75,118,756	\$ 14,314,117	\$ 13,913,394	\$ 91,584,614	\$ 89,032,150

\*Amounts for 2017 have not been adjusted for the County's implementation of GASB No. 75 in 2018.

**Governmental Activities:** The total net position reported for governmental activities increased by \$2.2 million or 2.9% between fiscal years 2018 and 2017. Approximately \$2.4 million of this was attributable to higher intergovernmental revenues with another \$1.2 million due to a reduction in debt service payments.

**Business-Type Activities:** The total net position reported in fiscal year 2018 for business-type activities was \$14.3 million, an increase of \$401 thousand or 2.9% from fiscal year 2017. The Nursing Home continued to suffer from a lack of cash during the year and it became more acute as the year progressed. As a result, the County Board took the following actions:

- Passed resolution 2018-335 dated 9/20/18 forgiving the outstanding balance of \$226,802 for a 2017 loan from the Capital Asset Replacement fund to the Nursing Home to replace the boiler system.
- Passed resolution 2018-380 dated 11/27/18 to forgive \$500,000 in loans issued by the General Corporate fund during fiscal year 2017.
- Passed resolutions 2018-70 dated 3/27/18 and 2018-412 dated 11/27/18 for short-term loans to meet any shortfall in the Home's bi-weekly payroll. These loans were repaid as soon as possible with the next available cash receipts for the NH. At the end of FY2018, there was \$285,000 outstanding in these payroll loans. This program continued into 2019 per County Board Resolution 2019-56 dated 2/22/19.
- Passed Resolution 2018-411 dated 11/22/18 to loan \$200,000 per month from the General Corporate Fund to the Home in order to settle urgent outstanding bills due to external vendors. At the end of fiscal year 2018, the Home owed the General Corporate Fund \$400,000 for these Accounts Payable loans.

- Transferred a total of \$2,172,072 to settle outstanding bills for external vendors by way of Resolutions 2018-82 dated 3/27/18; 2018-169 dated 5/24/18 and 2019-1 dated 1/15/19, with the expectation that repayments would be eventually made from the proceeds of the sale of the Nursing Home.
- Passed Resolution 2018-141 dated 5/24/18 to sell the Champaign County Nursing Home. This sale had been approved in a referendum by the taxpayers on April 4<sup>th</sup>, 2017. The sale was finalized on March 31st, 2019.

In 2018, the Self Insurance Fund made payments on behalf of the Nursing Home for attorney fees totaling \$238K plus another \$143K for their Liability Insurance Premiums. Furthermore, the Health Insurance Fund paid \$593K for the Health Life Insurance premiums on behalf of the Home. These amounts were outstanding at the end of the fiscal year.

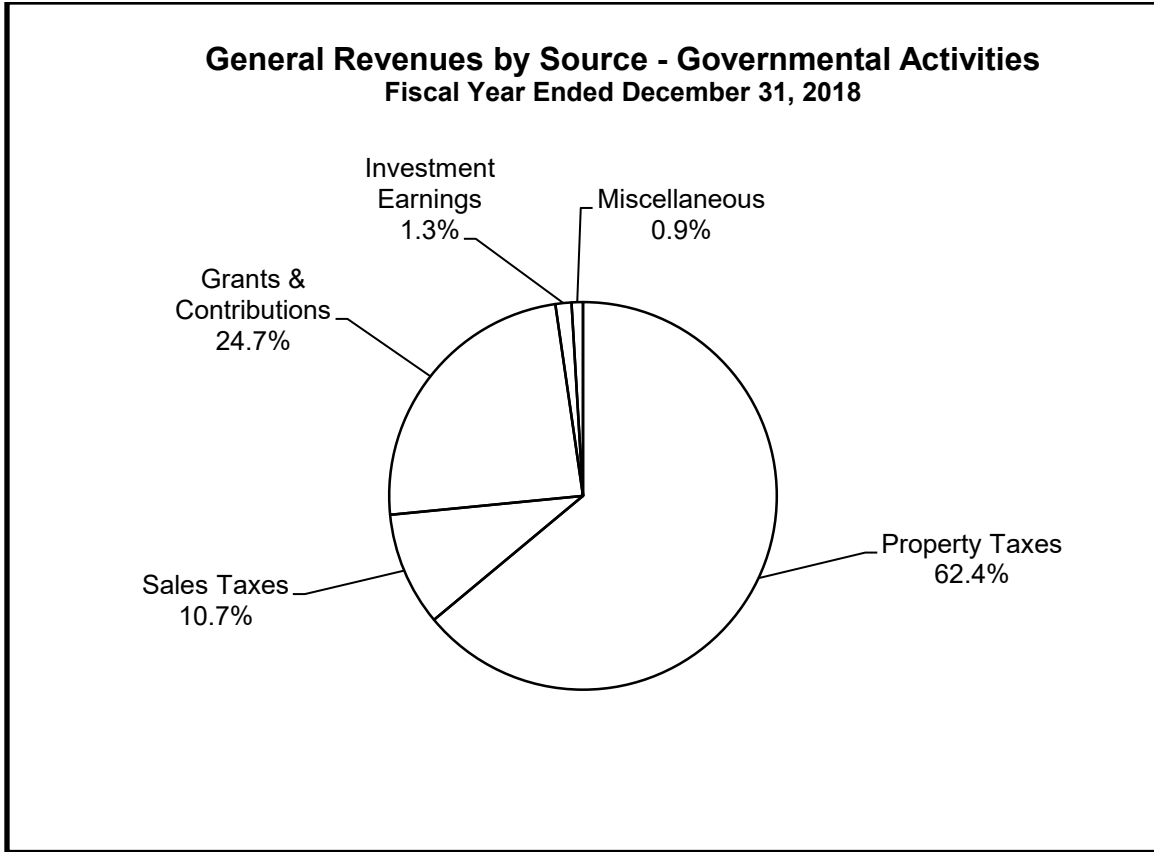
On 1/15/19, the County Board passed Resolution 2019-2 to write off a total of \$4,192,062 which represented outstanding Accounts Receivable over 210 days old and which had been recommended by the external auditors. The impact of this was somewhat mitigated by the fact that we recognized \$3.6 million in IGT revenues which were previously posted as a credit in the Accounts Receivable line. All the Board actions discussed above, and the payments made on behalf of the Home, resulted in a negative unrestricted fund balance of \$(3.4 million) compared with a negative unrestricted fund balance of \$(4.4 million) in 2017, a difference of \$1.0 million or 31.2% in 2018. There were very few additions to the Capital Assets of the Home due to the acute cash shortage. Depreciation expense of \$765,163 was the main reason for the \$734,829 reduction in the net investments in capital assets between 2017 and 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	
	2018	2017	2018	2017	2018	2017
Revenues:						
Program Revenues:						
Charges for Services	\$ 10,480,441	\$ 9,649,335	\$ 9,977,799	\$ 8,721,522	\$ 20,458,240	\$ 18,370,857
Operating Grants & Contributions	29,670,219	27,373,479	0	0	29,670,219	27,373,479
Capital Grants & Contributions	940,548	5,421,000	0	0	940,548	5,421,000
General Revenues:						
Property Taxes	31,569,590	31,591,443	1,261,661	1,205,269	32,831,251	32,796,712
Public Safety Sales Taxes	4,882,488	4,735,564	0	0	4,882,488	4,735,564
Hotel/Motel & Auto Rental Taxes	58,397	54,845	0	0	58,397	54,845
Grants & Contributions Not						
Restricted to Specific Programs	12,495,730	12,162,593	0	56,249	12,495,730	12,218,842
Investment Earnings	668,263	314,612	737	418	669,000	315,030
Miscellaneous	429,068	1,705,559	577	1,684	429,645	1,707,243
Total Revenues	91,194,744	93,008,430	11,240,774	9,985,142	102,435,518	102,993,572
Expenses:						
General Government	\$12,141,116	\$11,365,205	\$0	\$0	\$12,141,116	\$11,365,205
Justice & Public Safety	33,793,443	35,041,438	0	0	33,793,443	35,041,438
Health	9,383,843	9,345,836	0	0	9,383,843	9,345,836
Education	9,421,986	7,806,750	0	0	9,421,986	7,806,750
Social Services	40,797	90,262	0	0	40,797	90,262
Development	12,879,955	11,645,493	0	0	12,879,955	11,645,493
Highways & Bridges	6,884,902	6,682,549	0	0	6,884,902	6,682,549
Interest on Long-Term Debt	1,143,148	2,102,920	0	0	1,143,148	2,102,920
Nursing Home	0	0	13,628,603	13,054,639	13,628,603	13,054,639
Total Expenses	85,689,190	84,080,453	13,628,603	13,054,639	99,317,793	97,135,092
Change in Net Position						
Before Transfers	5,505,554	8,927,977	(2,387,829)	(3,069,497)	3,117,725	5,858,480
Transfers	(2,618,676)	282,670	2,618,676	(282,670)	0	0
Change in Net Position	2,886,878	9,210,647	230,847	(3,352,167)	3,117,725	5,858,480
Net Position-Beginning (As Restated)	74,383,619	65,908,109	14,083,270	17,265,561	88,466,889	83,173,670
Net Position-Ending	\$ 77,270,497	\$ 75,118,756	\$ 14,314,117	\$ 13,913,394	\$ 91,584,614	\$ 89,032,150

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%) are derived from property taxes, which provides long-term stability.

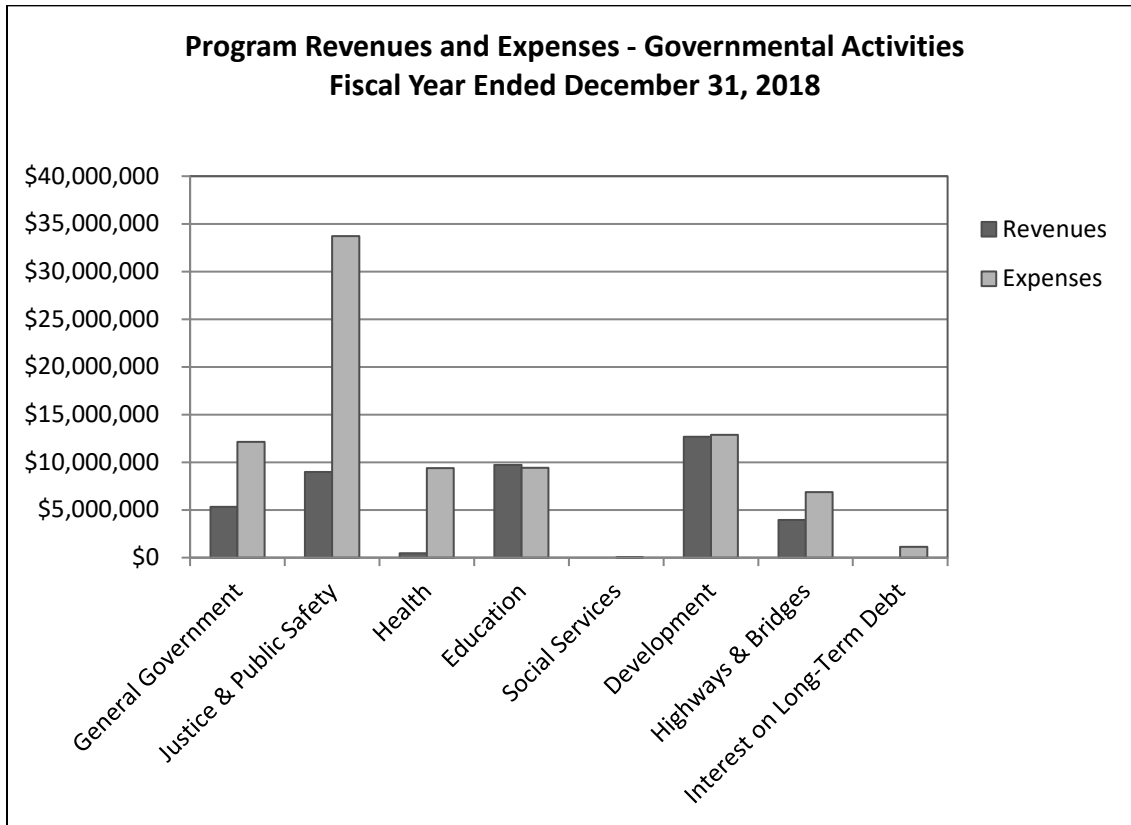


Total expenses of \$99,317,793 increased by \$2.2 million (2.3%) from fiscal year 2017. Governmental activities accounted for \$1.6 million of this increase in expenses between the two years, while Proprietary Funds accounted for another \$0.6 million of the increase.

Justice and Public Safety expenses of \$33,793,443 (39.4%) constituted the largest single expense category within total governmental activities of \$85,689,190. Development expenses were the next largest at \$12,879,955 or 15.0% of total expenses, followed closely by General Government at \$12,141,116 or 14.2%. In fiscal year 2017, the Justice and Public Safety expenses were 41.7% of total expenses, Development was 13.8% and General Government was 13.5% of total expenses. Development is funded mainly through federal and state grants and contributions which were \$1.39 million higher than 2017. Education which is also funded through federal and state grants had a similar increase of \$1.8 million from 2017.



The following chart provides program expenses by function along with the related program revenues for FY2018:



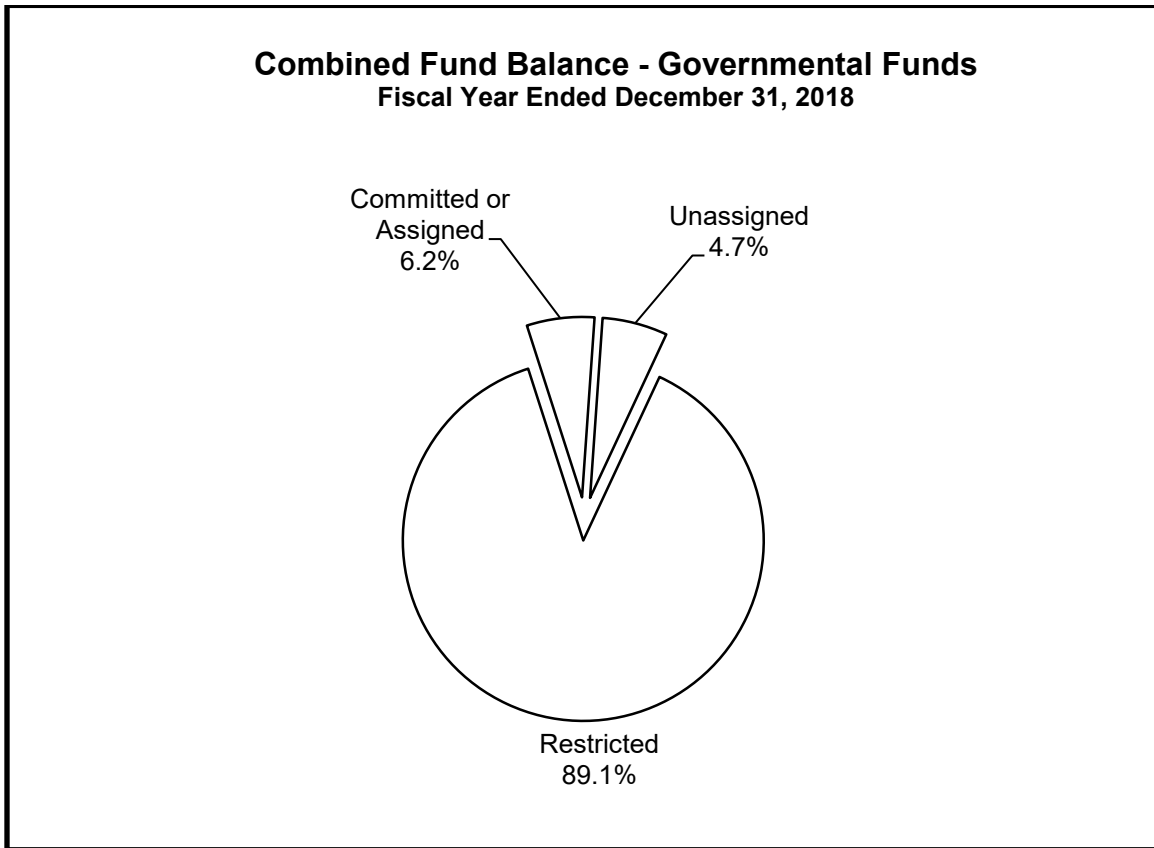
**Financial Analysis of the Government’s Funds**

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, 2018, the County of Champaign’s governmental funds reported combined ending fund balance of \$40,472,551 an increase of \$143,114 or 0.4% compared with the prior year. Of the ending fund balance, \$36,049,361 (89.1%) is *externally restricted* by state statutes, grantor/donor stipulations, or debt covenants, and may only be used for specified purposes. Another 6.2% is either *committed* to a specific purpose by County Board resolution or *assigned* to a specific purpose by County officials. The

remaining \$1,888,681 (4.7%) 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, 2018, the general fund’s modified accrual balance was \$4,017,827 or 11.4% of general fund expenditures. Fund balance of \$4,092 represented non-spendable balances for prepaid items, \$289,375 was restricted for repayment of debt; \$307,427 was assigned for future tax liability, leaving \$3,416,933 unassigned and available for spending on any purpose. During the fiscal year ended December 31, 2018, the General Fund balance decreased by \$(1,397,969) or (4.0%) of general fund expenditures.

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 \$334,219 or 32.4% in 2018 following an increase of \$317,379, or 44.4% in 2017. 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 \$168,916 or 5.7% in FY2018 compared with an increase of \$314,921 or 11.9% in the prior year.

At the end of FY2018, governmental revenues on the modified accrual basis were \$91,780,270, which was \$2,626,643 or 3.0% higher than FY2017. The major variances were as follows:

- \$2.4 million in Intergovernmental revenues resulting from higher grant revenues for Education-\$1.5million; Development- \$1.9 million. These were offset by small reductions for General Government, Health, and Highways & Bridges,
- \$0.5 million increase in licenses and permits which is directly attributable to the increases in revenue stamps for the Recorder's office, and
- \$0.3 million increase in charges for services primarily from the Regional Planning Commission.

In fiscal year 2018, Governmental expenditures increased by \$0.9 million (0.9%). The most significant variances included the following:

- \$2.7 million decrease in expenditures for roads and bridges and related expenses
- \$1.2 million reduction in debt service expenditures primarily due to the final repayment of the 2000 Series Public Safety Bonds in 2017.
- \$1.8 million increase in overall spending for Education, and \$1.5 increase in overall spending for Development, both of which are commensurate with the higher level of revenues experienced in FY18.
- \$0.75 million increase in General Government and \$0.67million increase in Justice & Public Safety expenditures again in keeping with increased revenues.

***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 \$13,969,884. Of this amount, \$17,344,199 is invested in capital assets and is not available to be spent leaving an unrestricted negative balance of (\$3,374,315).

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 three 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 problems, and they have had a negative impact on the Home's cash position. Most of the action taken by the Board has been discussed in the section on the Proprietary Funds earlier in this narrative. By the end of the fiscal year, the Nursing Home had approximately \$5.2 million in outstanding bills and loans due to the County compared with \$3.1 in FY17. Amounts due to outside vendors totaled \$1.9 million. At the end of FY2018, the Nursing Home showed a slight improvement in their cash position - \$316,579 compared with \$266,654 in FY17.

### **General Fund Budgetary Highlights**

The original revenue budget for FY2018 totaled \$37,259,883 which was \$478,476 or 1.3% higher than the original budget for FY2017.

Some of the highlights were as follows:

- \$433,154 (8.6%) reduction in fees and fines. This is in keeping with recent trends.
- \$102,754 (0.6%) decrease in State Shared Revenues is a net figure comprising \$83,135 for the loss of the Justice & Mental Health Collaboration Program; \$119,847 decrease in corporate property replacement tax; and a small increase of \$100,228 in grants.
- \$249,300 or 23.4% increase in Interfund transfers. This includes an increase of \$414,211 from Public Safety Sales Tax towards facilities; \$97,046 increase from Probation Services to replace reductions in the Administrative Service of the Illinois Courts (AOIC); and a reduction of \$282,670 for transfers from the Champaign County Nursing Home.
- \$91,152 or 6.2% increase in licenses and permits is based on increases in revenue stamps of \$100,000 off set by other minor reductions.

The \$36,775,795 original expenditure budget for the fiscal year ended December 31, 2018 was \$355,729 or 1% higher than the original budget for FY2017. Additional details are as follows:

- \$513,289 or 2% increase in Personnel costs resulted from a combination of: attrition and turnover in several General Fund departments; wage increases between 1.8% and 2.5% for non-bargaining employees and negotiated contracts; and, the addition of an Elected County Executive position. In November 2016, the taxpayers of Champaign County voted to establish the County Executive form of Government with the new County Executive starting in December 2018.
- \$26,220 or 1.3% increase in the cost of commodities the majority of which is for document stamps
- \$20,963 or (0.3%) decrease in the cost of Services. For the most part departments held their costs flat.
- \$127,500 or (46.8%) decrease in capital outlay mainly attributable to the elimination of funding for ADA -related facility projects.
- \$31,445 (3.6%) decrease in interfund transfers. \$20,000 was for the elimination of the transfer from the Circuit Court to the Court Automation Fund. There was a

\$33,805 increase to the Capital Asset Replacement Fund off-set by a decrease of \$41,000 in transfers to the Highway Department for vehicle maintenance.

During fiscal year 2018, additional spending authority of \$669,031 was approved. \$439,884 of this increase related to commodities; \$153,144 for salaries & fringe benefits, and \$131,634 for capital outlay.

General Fund Revenues on the budgetary basis were \$500,786 or 1.3% higher than the final budget. The areas with significant variances are as follows:

- Increase of \$677,874 or 4.3% in federal & state grants.
- Increase of \$100,484 or 862.5% in investment earnings due to higher interest rates experienced throughout 2018.
- Decrease of \$176,097 (4.5%) in Charges for Services which was spread over several departments

Expenditures were under budget by \$1.1 million or (2.8%) mainly due to lower personnel costs of \$700,461 which was spread over several departments; \$115,437 less for commodities; and \$291,195 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, Public Properties and the Correctional Center.

Under the final amended budget, the projected net change in fund balance was a decrease of \$2,964,887. The actual net change in fund balance on the budgetary basis turned out to be a decrease of \$1,348,314, 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, 2018, amounted to \$91,074,705, net of accumulated depreciation. This investment in capital assets include 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	
	2018	2017	2018	2017	2018	2017
Land	\$2,027,080	\$2,027,080	\$0	\$0	\$2,027,080	\$2,027,080
Construction in Progress	1,948,858	4,207,721	0	0	1,948,858	4,207,721
Infrastructure	35,661,173	32,983,298	0	0	35,661,173	32,983,298
Buildings and Improvements	31,531,055	33,012,065	17,114,065	17,760,762	48,645,120	50,772,827
Equipment	2,562,340	2,290,681	230,134	318,266	2,792,474	2,608,947
Total	73,730,506	74,520,845	17,344,199	18,079,028	91,074,705	92,599,873

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, 2018, the County of Champaign had total long-term liabilities of \$37,162,329. 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	
	2018	2017	2018	2017	2018	2017
General Obligation Bonds	\$26,616,669	\$29,784,055	\$0	\$0	\$26,616,669	\$29,784,055
Debenture Note	398,003	447,753	0	0	398,003	447,753
Capital Lease Obligations	66,204	101,344	0	0	66,204	101,344
Total OPEB Liability	3,061,486	2,499,106	67,471	234,266	3,128,957	2,733,372
Compensated Absences	2,697,620	2,696,118	168,626	172,602	2,866,246	2,868,720
Estimated Claims Payable	4,086,250	4,054,881	0	0	4,086,250	4,054,881
Total	36,926,232	39,583,257	236,097	406,868	37,162,329	39,990,125

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 13,934 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 4.4%, Champaign County's unemployment rate is significantly lower than 6.1% in 2014 and 8.2% in 2013. While it is about equal to that of the state average of 4.3%, it is still higher than the national average of 3.9%. Per capita personal income has risen approximately 4% from \$43,584 in 2017 to \$45,328 in 2018.

The equalized assessed value (EAV) of taxable property in Champaign County, for taxes payable in 2017, increased by approximately 4.4% to \$4.0 billion, compared with \$3.8 billion the year before. Residential properties made up 59.7% of the EAV, while commercial development constituted 31.6%, and farmland 8.7%.

### **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.

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## BASIC FINANCIAL STATEMENTS



COUNTY OF CHAMPAIGN, ILLINOIS  
STATEMENT OF NET POSITION  
DECEMBER 31, 2018

Exhibit I

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Cash	\$ 39,636,041	\$ 316,579	\$ 39,952,620
Investments	100,263	0	100,263
Receivables, Net of Uncollectible Amounts:			
Patient Accounts	0	1,059,414	1,059,414
Property Taxes	34,483,685	0	34,483,685
Intergovernmental	6,578,658	1,070,358	7,649,016
Program Loans--Current Portion	252,556	0	252,556
Accrued Interest	9,351	0	9,351
Other	1,701,449	290	1,701,739
Internal Balances	2,834,821	(2,834,821)	0
Inventories	0	6,014	6,014
Prepaid Items	59,713	46,757	106,470
Resident Trust Accounts	9,730	19,678	29,408
Program Loans Receivable--Long Term Portion	3,608,218	0	3,608,218
Investment in Joint Venture	1,804,155	0	1,804,155
Capital Assets Not Being Depreciated	3,975,938	0	3,975,938
Capital Assets, Net of Accumulated Depreciation	69,754,568	17,344,199	87,098,767
<b>Total Assets</b>	<b>164,809,146</b>	<b>17,028,468</b>	<b>181,837,614</b>
<b>DEFERRED OUTFLOW OF RESOURCES</b>			
Related to Bond Refunding	517,892	0	517,892
Related to Net Pension Liability	17,901,649	2,328,879	20,230,528
<b>Total Deferred Outflow of Resources</b>	<b>18,419,541</b>	<b>2,328,879</b>	<b>20,748,420</b>
<b>Total Assets &amp; Deferred Outflow of Resources</b>	<b>183,228,687</b>	<b>19,357,347</b>	<b>202,586,034</b>
<b>LIABILITIES</b>			
Accrued Salaries Payable	1,438,343	278,908	1,717,251
Accounts Payable	3,905,818	1,890,404	5,796,222
Accrued Interest Payable	7,001	0	7,001
Funds Held for Others	147,442	19,678	167,120
Unearned Revenue	358,240	0	358,240
Noncurrent Liabilities:			
Due Within One Year	9,645,687	33,725	9,679,412
Due in More Than One Year	24,219,059	134,901	24,353,960
Total Obligation for Other Post-Employment Benefits (OPEB)	3,061,486	67,471	3,128,957
Net Pension Liability	26,046,591	2,116,509	28,163,100
<b>Total Liabilities</b>	<b>68,829,667</b>	<b>4,541,596</b>	<b>73,371,263</b>
<b>DEFERRED INFLOW OF RESOURCES</b>			
Subsequent Years Property Taxes	34,483,685	0	34,483,685
Related to Total Obligation for OPEB	153,054	2,378	155,432
Related to Net Pension Liability	2,491,784	499,256	2,991,040
<b>Total Deferred Inflow of Resources</b>	<b>37,128,523</b>	<b>501,634</b>	<b>37,630,157</b>
<b>NET POSITION</b>			
Net Investments in Capital Assets	53,327,741	17,344,199	70,671,940
Restricted for:			
Debt Service	1,807,073	0	1,807,073
Justice & Public Safety	4,957,600	0	4,957,600
Health & Education	8,131,742	0	8,131,742
Development & General Government	11,321,069	0	11,321,069
Highways & Bridges	9,076,841	0	9,076,841
Insurance & Fringe Benefits	1,707,640	0	1,707,640
Unrestricted (Deficit)	(13,059,209)	(3,030,082)	(16,089,291)
<b>Total Net Position</b>	<b>\$ 77,270,497</b>	<b>\$ 14,314,117</b>	<b>\$ 91,584,614</b>

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, 2018

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
<b>GOVERNMENTAL ACTIVITIES:</b>							
General Government	\$ 12,141,116	\$ 4,903,289	\$ 420,956	\$ 0	\$ (6,816,871)	\$ 0	(\$6,816,871)
Justice & Public Safety	33,793,443	4,613,610	4,356,913	0	(24,822,920)	0	(24,822,920)
Health	9,383,843	161,712	287,016	0	(8,935,115)	0	(8,935,115)
Education	9,421,986	125,077	9,600,226	0	303,317	0	303,317
Social Services	40,797	0	0	0	(40,797)	0	(40,797)
Development	12,879,955	556,772	12,127,010	0	(196,173)	0	(196,173)
Highways & Bridges	6,884,902	119,981	2,878,098	940,548	(2,946,275)	0	(2,946,275)
Interest on Long-Term Debt	1,143,148	0	0	0	(1,143,148)	0	(1,143,148)
<b>Total Governmental Activities</b>	<b>85,689,190</b>	<b>10,480,441</b>	<b>29,670,219</b>	<b>940,548</b>	<b>(44,597,982)</b>	<b>0</b>	<b>(44,597,982)</b>
<b>BUSINESS-TYPE ACTIVITIES:</b>							
Nursing Home	13,628,603	9,977,799	0	0	0	(3,650,804)	(3,650,804)
<b>Total Business-Type Activities</b>	<b>13,628,603</b>	<b>9,977,799</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(3,650,804)</b>	<b>(3,650,804)</b>
<b>Total Government</b>	<b>\$ 99,317,793</b>	<b>\$ 20,458,240</b>	<b>\$ 29,670,219</b>	<b>\$ 940,548</b>	<b>(44,597,982)</b>	<b>(3,650,804)</b>	<b>(48,248,786)</b>
General Revenues:							
Property Taxes					31,569,590	1,261,661	32,831,251
Public Safety Sales Taxes					4,882,488	0	4,882,488
Hotel/Motel & Auto Rental Taxes					58,397	0	58,397
Grants & Contributions Not Restricted to Specific Programs					12,495,730	0	12,495,730
Investment Earnings					668,263	737	669,000
Miscellaneous					429,068	577	429,645
Transfers					(2,618,676)	2,618,676	0
<b>Total General Revenues and Transfers</b>					<b>47,484,860</b>	<b>3,881,651</b>	<b>51,366,511</b>
Change in Net Position					2,886,878	230,847	3,117,725
Net Position - Beginning (As Restated)					74,383,619	14,083,270	88,466,889
Net Position - Ending					<b>\$ 77,270,497</b>	<b>\$ 14,314,117</b>	<b>\$ 91,584,614</b>

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

COUNTY OF CHAMPAIGN, ILLINOIS  
GOVERNMENTAL FUNDS  
BALANCE SHEET  
DECEMBER 31, 2018

Exhibit III

	----- Major Funds -----				All Other (Non-Major) Governmental Funds	Total Governmental Funds
	General Fund	Regional Planning Comm Fund	Mental Health Fund	Early Childhood Fund		
<b>ASSETS</b>						
Cash	\$ 5,037,591	\$ 759,102	\$ 3,281,562	\$ 1,752,841	\$ 25,983,350	\$ 36,814,446
Investments	0	0	0	0	100,263	100,263
Receivables, Net of Uncollectible Amounts:						
Property Taxes	12,776,807	0	4,963,972	0	16,742,906	34,483,685
Intergovernmental	3,855,176	1,111,815	0	955,390	655,836	6,578,217
Program Loans--Current Portion	0	0	0	0	252,556	252,556
Accrued Interest	0	0	0	0	9,351	9,351
Other	160,990	18,346	114,491	6,178	1,399,618	1,699,623
Due From Other Funds	2,721,527	401,944	128,876	0	3,772,502	7,024,849
Prepaid Items	4,092	39,858	140	10,198	5,425	59,713
Resident Trust Accounts	9,730	0	0	0	0	9,730
Program Loans Receivable--Long Term	0	0	0	0	3,608,218	3,608,218
<b>Total Assets</b>	<b>\$ 24,565,913</b>	<b>\$ 2,331,065</b>	<b>\$ 8,489,041</b>	<b>\$ 2,724,607</b>	<b>\$ 52,530,025</b>	<b>\$ 90,640,651</b>
<b>LIABILITIES, DEFERRED INFLOW OF RESOURCES &amp; FUND BALANCES</b>						
<b>LIABILITIES:</b>						
Accrued Salaries Payable	\$ 957,608	\$ 143,492	\$ 20,991	\$ 197,997	\$ 118,255	\$ 1,438,343
Accounts Payable	1,283,032	403,382	217,952	77,855	1,655,571	3,637,792
Due To Other Funds	3,542,118	189,888	31,492	230,968	3,511,154	7,505,620
Due To Other Governments	0	0	0	0	0	0
Funds Held for Others	76,640	0	0	0	70,802	147,442
Unearned Revenue	180,044	29,972	0	0	79,675	289,691
<b>Total Liabilities</b>	<b>6,039,442</b>	<b>766,734</b>	<b>270,435</b>	<b>506,820</b>	<b>5,435,457</b>	<b>13,018,888</b>
<b>DEFERRED INFLOW OF RESOURCES:</b>						
Unavailable Revenue	1,731,837	198,224	114,491	116,850	504,125	2,665,527
Subsequent Years Property Taxes	12,776,807	0	4,963,972	0	16,742,906	34,483,685
<b>Total Deferred Inflow of Resources</b>	<b>14,508,644</b>	<b>198,224</b>	<b>5,078,463</b>	<b>116,850</b>	<b>17,247,031</b>	<b>37,149,212</b>
<b>FUND BALANCES (DEFICITS):</b>						
Non-spendable for Prepaid Items	4,092	39,858	140	10,198	5,425	59,713
Restricted	289,375	1,326,249	3,140,003	2,090,739	29,147,374	35,993,740
Committed	0	0	0	0	40,664	40,664
Assigned	307,427	0	0	0	2,182,326	2,489,753
Unassigned	3,416,933	0	0	0	(1,528,252)	1,888,681
<b>Total Fund Balances (Deficits)</b>	<b>4,017,827</b>	<b>1,366,107</b>	<b>3,140,143</b>	<b>2,100,937</b>	<b>29,847,537</b>	<b>40,472,551</b>
<b>Total Liabilities, Deferred Inflow of Resources &amp; Fund Balances</b>	<b>\$ 24,565,913</b>	<b>\$ 2,331,065</b>	<b>\$ 8,489,041</b>	<b>\$ 2,724,607</b>	<b>\$ 52,530,025</b>	<b>\$ 90,640,651</b>

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, 2018

Exhibit III-a

Fund Balances (Deficits) - Total Governmental Funds (See Exhibit III)	40,472,551
Capital assets, net of depreciation, used in governmental activities	73,730,506
Investment in Joint Ventures related to governmental activities	1,804,155
Assets and liabilities of internal service funds related to governmental activities, including estimated claims payable long term liability	1,716,629
Reverse unavailable revenues related to governmental activities	2,665,527
Payables for expense accruals related to governmental activities	(7,001)
Liability for compensated absences accruals related to governmental activities	(2,697,620)
Long term liabilities related to governmental activities, other than estimated claims payable from internal service funds	(26,562,984)
Total OPEB Liability related to governmental activities	(3,061,486)
Net Pension Liability related to governmental activities	(26,046,591)
Deferred Outflows of Resources related to Pension Liability	17,901,649
Deferred Inflows of Resources related to OPEB Liability	(153,054)
Deferred Inflows of Resources related to Pension Liability	<u>(2,491,784)</u>
Net Position of Governmental Activities (See Exhibit I)	<u><u>\$ 77,270,497</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, 2018

	----- Major Funds -----				All Other (Non-Major) Governmental Funds	Total Governmental Funds
	General Fund	Regional Planning Comm Fund	Mental Health Fund	Early Childhood Fund		
REVENUES:						
Property Taxes	\$ 11,553,850	\$ 0	\$ 4,405,895	\$ 0	\$ 15,609,845	\$ 31,569,590
Public Safety Sales Taxes	0	0	0	0	4,899,346	4,899,346
Hotel/Motel & Auto Rental Taxes	58,232	0	0	0	0	58,232
Intergovernmental Revenue	16,541,685	9,581,528	310,783	9,567,237	6,178,495	42,179,728
Fines & Forfeitures	755,429	0	0	0	62,630	818,059
Licenses & Permits	2,095,356	0	0	0	407,067	2,502,423
Charges for Services	3,868,998	1,137,493	0	125,077	2,320,831	7,452,399
Rents and Royalties	1,041,384	0	0	0	22,440	1,063,824
Interest on Program Loans	0	0	0	0	138,104	138,104
Investment Earnings	112,134	13,918	41,818	21,839	421,107	610,816
Miscellaneous	177,929	142,783	51,568	5,290	110,179	487,749
<b>Total Revenues</b>	<b>36,204,997</b>	<b>10,875,722</b>	<b>4,810,064</b>	<b>9,719,443</b>	<b>30,170,044</b>	<b>91,780,270</b>
EXPENDITURES:						
Current: General Government	\$ 10,021,207	\$ 0	\$ 0	\$ 0	\$ 2,270,746	\$ 12,291,953
Justice & Public Safety	24,273,954	0	0	0	8,059,973	32,333,927
Health	0	0	4,584,369	0	5,097,883	9,682,252
Education	0	0	0	9,589,871	0	9,589,871
Social Services	40,797	0	0	0	0	40,797
Development	487,026	10,636,820	0	0	2,773,994	13,897,840
Highways & Bridges	0	0	0	0	6,857,775	6,857,775
Debt Service: Principal Retirement	380,000	0	0	0	2,545,140	2,925,140
Interest & Fiscal Charges	91,663	0	0	0	1,240,281	1,331,944
Mortgage Principal	0	0	0	0	49,750	49,750
Mortgage Interest	0	0	0	0	17,231	17,231
<b>Total Expenditures</b>	<b>35,294,647</b>	<b>10,636,820</b>	<b>4,584,369</b>	<b>9,589,871</b>	<b>28,912,773</b>	<b>89,018,480</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	910,350	238,902	225,695	129,572	1,257,271	2,761,790
OTHER FINANCING SOURCES (USES):						
Transfers In	1,448,457	371,005	0	0	2,216,280	4,035,742
Transfers Out	(3,756,776)	(275,688)	(56,779)	0	(2,565,175)	(6,654,418)
Net Other Financing Sources (Uses)	(2,308,319)	95,317	(56,779)	0	(348,895)	(2,618,676)
NET CHANGE IN FUND BALANCES	(1,397,969)	334,219	168,916	129,572	908,376	143,114
FUND BALANCES--Beginning of Year	5,415,796	1,031,888	2,971,227	1,971,365	28,939,161	40,329,437
FUND BALANCES--End of Year	\$ 4,017,827	\$ 1,366,107	\$ 3,140,143	\$ 2,100,937	\$ 29,847,537	\$ 40,472,551

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, 2018

Exhibit IV-a

Net Change in Fund Balances - Total Governmental Funds (See Exhibit IV)	\$ 143,114
Remove expenditures for acquisition of capital assets	4,041,657
Include revenue for capital assets acquired through gift or grant	940,548
Include gain (loss) on disposal of capital assets	(38,538)
Include depreciation expense	(5,734,006)
Include change in investment in joint ventures	90,957
Include the net revenue (expense) of internal service funds used to charge the costs of risk financing and employee health benefits to governmental activities	343,257
Recognize revenues earned but not available in the current period	182,123
Remove expenditures related to prior periods; include expenses incurred but not expected to be liquidated with expendable available financial resources in the current period	(350)
Amortize bond premium and deferred amount on refunding against debt interest expense	204,875
Remove debt principal repayment expenditures	2,974,890
Net Pension Liability/Asset	(26,394,270)
Deferred Outflow of Resources Related to Pensions	16,841,558
Deferred Inflow of Resources Related to Pensions	9,271,360
Total OPEB Liability/Asset	172,757
Deferred Outflow of Resources Related to Other Post-Employment Benefits	0
Deferred Inflow of Resources Related to Other Post-Employment Benefits	<u>(153,054)</u>
Change in Net Position of Governmental Activities (See Exhibit II)	<u><u>\$ 2,886,878</u></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, 2018

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	\$ 316,579	\$ 2,821,595
Receivables, Net of Uncollectible Amounts:		
Patient Accounts	1,059,414	0
Intergovernmental	1,070,358	441
Other	290	1,826
Due From Other Funds	2,015,855	3,679,747
Inventories	6,014	0
Prepaid Items	46,757	0
Resident Trust Accounts	19,678	0
Total Current Assets	<u>4,534,945</u>	<u>6,503,609</u>
NONCURRENT ASSETS:		
Capital Assets:		
Buildings and Improvements	24,626,119	0
Equipment	1,680,358	0
Less Accumulated Depreciation	(8,962,278)	0
Total Noncurrent Assets	<u>17,344,199</u>	<u>0</u>
<u>DEFERRED OUTFLOW OF RESOURCES</u>		
Related to Pension Liability	<u>2,328,879</u>	<u>0</u>
Total Assets and Deferred Outflows of Resources	<u>24,208,023</u>	<u>6,503,609</u>
<u>LIABILITIES</u>		
CURRENT LIABILITIES:		
Accrued Salaries Payable	\$ 278,908	\$ 0
Accounts Payable	1,890,404	268,026
Due To Other Funds	5,194,909	19,922
Funds Held For Others	19,678	0
Unearned Revenue	0	68,549
Compensated Absences Payable	33,725	0
Estimated Claims Payable	0	1,298,150
Total Current Liabilities	<u>7,417,624</u>	<u>1,654,647</u>
NONCURRENT LIABILITIES:		
Estimated Claims Payable	0	2,788,100
Compensated Absences Payable	134,901	0
Total Obligation for Other Post-Employment Benefits	67,471	0
Net Pension Liability	2,116,509	0
Total Noncurrent Liabilities	<u>2,318,881</u>	<u>2,788,100</u>
Total Liabilities	<u>9,736,505</u>	<u>4,442,747</u>
<u>DEFERRED INFLOW OF RESOURCES</u>		
Related to Total Obligation of Other Post-Employment Benefits	2,378	0
Related to Pension Liability	499,256	0
Total Deferred Inflow of Resources	<u>501,634</u>	<u>0</u>
<u>NET POSITION</u>		
Invested in Capital Assets	17,344,199	0
Unrestricted	(3,374,315)	2,060,862
TOTAL NET POSITION	<u>\$ 13,969,884</u>	<u>\$ 2,060,862</u>
Adjustment due to Consolidation of Internal Service Fund Activities related to the Enterprise Fund	<u>344,233</u>	
NET POSITION OF BUSINESS TYPE ACTIVITIES	<u>\$ 14,314,117</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, 2018

	<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>
OPERATING REVENUES:		
Charges for Services (Net of Uncollectible)	\$ 9,975,197	\$ 8,041,857
Miscellaneous	2,602	73,609
	<u>9,977,799</u>	<u>8,115,466</u>
OPERATING EXPENSES:		
Salaries	6,282,220	38,996
Fringe Benefits	1,067,811	6,716,660
Commodities	910,935	154
Services	4,673,949	991,688
Depreciation	765,163	0
	<u>13,700,078</u>	<u>7,747,498</u>
OPERATING INCOME (LOSS)	<u>(3,722,279)</u>	<u>367,968</u>
NON-OPERATING REVENUES (EXPENSES):		
Property Tax	1,261,661	0
Investment Earnings	737	57,640
Donations	577	0
Interest Expense	(10,876)	0
	<u>1,252,099</u>	<u>57,640</u>
Net Non-Operating Revenues (Expenses)	<u>1,252,099</u>	<u>57,640</u>
INCOME (LOSS) BEFORE TRANSFERS	(2,470,180)	425,608
Transfers In	2,898,874	0
Transfers Out	(280,198)	0
CHANGE IN NET POSITION	148,496	425,608
NET POSITION--Beginning of Year (As Restated)	<u>13,821,388</u>	<u>1,635,254</u>
NET POSITION--End of Year	<u>\$ 13,969,884</u>	<u>\$ 2,060,862</u>
Adjustment due to Consolidation of Internal Service Fund Activities related to the Enterprise Fund	<u>82,351</u>	
CHANGE IN NET POSITION OF BUSINESS TYPE ACTIVITIES	<u>\$ 230,847</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, 2018

	<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>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash Receipts from Customers	\$ 7,595,818	\$ 0
Cash Receipts from Other Funds and Employees for Services	0	6,584,938
Cash Receipts for Claims Reimbursements	0	93,348
Cash Payments to Employees for Services	(6,295,483)	(38,996)
Cash Payments to Suppliers and Other Funds for Goods and Services	(5,090,851)	(6,254,155)
Cash Payments for Claims	<u>0</u>	<u>(1,303,356)</u>
Net Cash Provided (Used) By Operating Activities	<u>(3,790,516)</u>	<u>(918,221)</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>		
Property Taxes Received	1,261,661	0
Gifts And Donations Received	577	0
Cash Received from Tax Anticipation Borrowing	1,076,760	0
Tax Anticipation Borrowing Repaid	(1,076,760)	0
Interest Paid on Tax Anticipation Borrowing	(10,876)	0
Transfers/Loans Received from Other Funds	2,898,874	0
Transfers/Loans Paid to Other Funds	<u>(280,198)</u>	<u>0</u>
Net Cash Provided (Used) By Non-Capital Financing Activities	<u>3,870,038</u>	<u>0</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Payments for Acquisition and Construction of Capital Assets	<u>(30,334)</u>	<u>0</u>
Net Cash Provided (Used) By Capital and Related Financing Activities	<u>(30,334)</u>	<u>0</u>
<b>CASH FLOWS FROM INVESTMENT ACTIVITIES:</b>		
Interest Received on Investments and Bank Deposits	<u>737</u>	<u>57,640</u>
Net Cash Provided (Used) By Investment Activities	<u>737</u>	<u>57,640</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>49,925</b>	<b>(860,581)</b>
Cash and Cash Equivalents at Beginning of Period	<u>266,654</u>	<u>3,682,176</u>
Cash and Cash Equivalents at End of Period	<u><u>\$ 316,579</u></u>	<u><u>\$ 2,821,595</u></u>

Non-cash Investing, Capital and Financing Activities:

In fiscal year 2018, 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, 2018

	<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)	\$ (3,722,279)	\$ 367,968
Adjust For Non-Cash Revenue/Expense:		
Depreciation Expense	765,163	0
Increase (Decrease) in Estimated Claims Payable	0	31,369
Increase (Decrease) in Total Obligation for OPEB	3,081	0
Decrease (Increase) in Deferred Outflows and Inflows	(3,888,796)	0
Increase (Decrease) in Net Pension Liability	3,708,251	0
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	(930,555)	18,910
Decrease (Increase) in Due From Other Funds	(1,451,426)	(1,456,090)
Decrease (Increase) in Prepaid Items	(23,237)	50,000
Decrease (Increase) in Salaries & Compensated Absences Payable	(13,263)	0
Increase (Decrease) in Payables	(325,647)	116,952
Increase (Decrease) in Due To Other Funds	2,088,192	(44,670)
Increase (Decrease) in Unremitted Payroll Withholdings	<u>0</u>	<u>(2,660)</u>
Net Cash Provided (Used) By Operating Activities	<u>\$ (3,790,516)</u>	<u>\$ (918,221)</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, 2018

	<u>Private Purpose Trust Funds</u>	<u>Agency Funds</u>
<u>ASSETS</u>		
Cash	\$ 858,166	\$ 3,130,688
Investments	0	1,094,605
Receivables:		
Intergovernmental	<u>170,430</u>	<u>5,711</u>
Total Assets	<u>1,028,596</u>	<u>4,231,004</u>
<u>LIABILITIES</u>		
Accounts Payable	\$ 44,994	\$ 0
Funds Held for Others	<u>0</u>	<u>4,231,004</u>
Total Liabilities	<u>44,994</u>	<u>4,231,004</u>
<u>NET POSITION</u>		
Held in Trust for Other Governments	<u>\$ 983,602</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, 2018

	<u>Private Purpose Trust Funds</u>
ADDITIONS:	
Intergovernmental Revenue	\$ 2,152,066
Investment Earnings	19,597
Miscellaneous Revenue	<u>2,463</u>
Total Additions	<u>2,174,126</u>
DEDUCTIONS:	
Township Road & Bridge Maintenance	<u>\$ 2,319,436</u>
Total Deductions	<u>2,319,436</u>
CHANGE IN NET POSITION	(145,310)
NET POSITION--Beginning of Year	<u>1,128,912</u>
NET POSITION--End of Year	<u><u>\$ 983,602</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 by 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.

COUNTY OF CHAMPAIGN, ILLINOIS  
 NOTES TO THE FINANCIAL STATEMENTS  
 DECEMBER 31, 2018

Exhibit X

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

*C. Government-wide and Fund Financial Statements*

In June 2015, the GASB issued statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other than Pensions. This Statement replaces the requirements of Statements No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions, as amended, and No. 57, OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans, for OPEB. This standard was implemented January 1, 2018.

Net position has been restated due to the implementation of GASB No.75. The restatement is necessary to record the prior year net other postemployment liability.

	Governmental Activities	Business-Type Activities	Nursing Home
Net position as of December 31, 2017 (as reported)	\$ 75,118,756	\$ 13,913,394	\$ 13,651,512
Adjustment to record the total OPEB liability as of December 31, 2017	(3,234,243)	(64,390)	(64,390)
Adjustment to remove prior year net OPEB obligation	2,499,106	234,266	234,266
Net position as of December 31, 2017 (as restated)	\$ 74,383,619	\$ 14,083,270	\$ 13,821,388

(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; 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; and the Early Childhood Fund, commonly known as Head Start, which provides the education and development for low-income pre-school children and is primarily funded by federal grants.



**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

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.

***D. 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 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.

***E. 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.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

*F. 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, provided they are due to be paid from expendable available financial resources. Thus, accumulated unpaid vacation, sick leave

*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.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

*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.

*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.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

***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

***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 for 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 for 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 three types of deferred outflow of resources. The first two relate to pension and Other Post-Employment benefits (OPEB) expenses 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.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

*M. Deferred Inflows of Resources*

The County's governmental activities and governmental funds statement of revenues, expenses and fund balance may reflect 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 four types of deferred inflows of resources. The first 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 relates to various other revenue receivables for which the revenues are recorded in the subsequent year's fund statements when they become available. The third and fourth type of deferred inflow of resources relate to pensions and OPEB income 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 and Other Post-Employment Benefits (OPEB) 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 and OPEB expenses are 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

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

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.

*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:

COUNTY OF CHAMPAIGN, ILLINOIS  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2018

Exhibit X

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

Fiscal Year Ended December 31, 2018:	Nursing Home Fund	Self-Funded Insurance Fund	Employee Health Insurance	General Fund	Regional Planning Com. Fund	Other Non-Major Govt Funds
Budgetary Basis Change in Fund Balance or Net Position	\$2,321,947	\$ (670,486)	\$ (492,122)	\$ (1,348,314)	\$361,018	\$ 434,213
REVENUES AND OTHER SOURCES:						
Interfund transfers into escrow account recognized as other financing source when transferred rather than when spent					51,480	
Adjustment for timing differences - revenue recognized in the period when earned	(3,619,570)	438,025		(250,064)		3,007
Decrease (increase) in allowance for uncollectible accounts receivable and revenue write-offs	217,060					
EXPENDITURES /EXPENSES AND OTHER USES:						
Increase (decrease) in inventories and prepaid expenses	6,133					
Adjustment for timing differences - expenses recognized in the period when incurred	(1,472,951)	588,510	593,050	200,409	(78,279)	471,156
Decrease (increase) in bad debt allowance for uncollectible loans receivable	3,249,266					
Capital asset acquisitions and disposals	30,334					
Depreciation expense	(765,163)					
Decrease (increase) in accrued compensated absences payable	3,976					
Pension expense	182,923					
Decrease (increase) in total OPEB liability	(5,459)					
Decrease (increase) in estimated claims payable		(31,369)				
GAAP Basis Change in Fund Balance or Net Position	<u>\$ 148,496</u>	<u>\$ 324,680</u>	<u>\$ 100,928</u>	<u>\$ (1,397,969)</u>	<u>\$334,219</u>	<u>\$ 908,376</u>



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**NOTE 5 – EXPENDITURES IN EXCESS OF APPROPRIATIONS**

For the fiscal year ended December 31, 2018, there were no expenditures more than appropriations.

**NOTE 6 – DEPOSITS AND INVESTMENTS**

A summary of deposits and investments at December 31, 2018, appears below. Resident Trust accounts report money held in County custody, which belongs to residents of the County Nursing Home and County Jail.

	Asset Account Carrying Amounts (Reported as:)				Total	Bank Balances
	Cash	Investments	Resident Trust			
<b><u>DEPOSITS</u></b>						
Demand Deposits	\$ 9,834,565	\$ 0	\$ 28,908	\$ 9,863,473	\$ 11,038,946	
Money Market / Savings	0	35,758	0	35,758	35,758	
Certificates of Deposit	0	1,159,110	0	1,159,110	100,000	
<b>Total Deposits</b>	<b>\$ 9,834,565</b>	<b>\$ 1,194,868</b>	<b>\$ 28,908</b>	<b>\$ 11,058,341</b>	<b>\$ 11,174,704</b>	
					<u>Fair Value</u>	
<b><u>INVESTMENTS</u></b>						
State Treasurer Investment Pool	\$ 34,102,309	\$ 0	\$ 0	\$ 34,102,309	\$ 34,102,309	
<b>Total Investments</b>	<b>\$ 34,102,309</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 34,102,309</b>	<b>\$ 34,102,309</b>	
Subtotal Deposits / Investments	43,936,874	1,194,868	28,908	45,160,650	45,277,013	
<b><u>CASH ON HAND</u></b>	<b>\$ 4,600</b>	<b>\$ 0</b>	<b>\$ 500</b>	<b>\$ 5,100</b>		
<b><u>GRAND TOTAL</u></b>	<b>43,941,474</b>	<b>1,194,868</b>	<b>29,408</b>	<b>45,165,750</b>	<b>45,277,013</b>	

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, 2018, 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, 2018 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, 2018 was adopted by the County Board on November 21, 2017, 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 2018, tax bills were mailed on April 30 with the due dates of June 1 and September 4. Property tax bills mailed in 2018 were based on equalized assessed value as of January 1, 2017 and on tax levies set in November 2017.

*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 2018, the judgment date was October 25 and the tax sale date was October 26, 2018.

*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 2018, all property taxes were distributed by November 30.

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**NOTE 8 – PROPERTY TAXES RECEIVABLE AND DEFERRED INFLOWS OF RESOURCES**

Property taxes receivable consist of property taxes levied in 2018 for which a legal claim exists in 2018. The revenue associated with the 2018 levy is deferred until the fiscal year ending December 31, 2019 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 2018 tax levy has been reduced by an estimated allowance for uncollectible taxes of 0.61%, which is based on an average of the previous ten years. A summary by fund type of property taxes receivable at December 31, 2018 is below.

<u>Fund Type</u>	<u>Property Taxes Levied</u>	<u>Allowance for Uncollectible</u>	<u>Property Taxes Receivable</u>	<u>Deferred Inflows of Resources</u>
Governmental:				
General	\$ 12,855,223	\$ (78,416)	\$ 12,776,807	\$ 12,776,807
Special Revenue	21,840,104	(133,226)	21,706,878	21,706,878
Subtotal Governmental	<u>34,695,327</u>	<u>(211,642)</u>	<u>34,483,685</u>	<u>34,483,685</u>
Proprietary:				
Enterprise	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>\$ 34,695,327</u>	<u>\$ (211,642)</u>	<u>\$ 34,483,685</u>	<u>\$ 34,483,685</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, 2018 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	\$ 1,276,474	\$10,172,326
Allowance for uncollectible amounts	<u>(217,060)</u>	<u>(197,129)</u>
Patient accounts receivable / revenue, net of uncollectible amounts	<u>\$ 1,059,414</u>	<u>\$ 9,975,197</u>

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**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, 2018, loans outstanding were as follows:

Program Loans Receivable (Net of Uncollectible Amounts)	12/31/17			12/31/18		Current Receivable
	Balance	Additions	Deductions	Balance		
Economic Development Loans Receivable:						
Community Services Block Grant Loans	\$ 70,876	\$ 0	\$ (12,896)	\$ 57,980	\$ 11,282	
Community Development Recaptured Loans	1,789,464	0	(474,533)	1,314,931	126,783	
Facilities Loan Program	1,366,704	0	(42,149)	1,324,555	42,780	
USDA Intermediary Relending Loans Receivable	860,595	0	(204,263)	656,332	71,711	
Housing Rehabilitation Loans Receivable:						
County Housing Rehab Loans	47,692	0	(7,628)	40,064	0	
HUD H.O.M.E. Program Loans	584,805	0	(117,893)	466,912	0	
Total Loans Receivable	<u>\$ 4,720,136</u>	<u>\$ -</u>	<u>\$ (859,362)</u>	<u>\$ 3,860,774</u>	<u>\$ 252,556</u>	

**NOTE 11 – CAPITAL ASSETS**

<u>Governmental Activities</u>	12/31/17			12/31/18	
	Balance	Additions	Deductions	Balance	
Assets Not Being Depreciated:					
Land	\$ 2,027,080	\$ 0	\$ 0	\$ 2,027,080	
Construction in Progress	4,207,721	3,364,113	(5,622,976)	1,948,858	
Assets Being Depreciated:					
Infrastructure	83,676,812	5,591,655	(2,518,473)	86,749,994	
Buildings and Improvements	76,413,847	473,984	0	76,887,831	
Equipment	15,959,794	1,175,429	(1,033,200)	16,102,023	
Assets Subtotal	<u>182,285,254</u>	<u>10,605,181</u>	<u>(9,174,649)</u>	<u>183,715,786</u>	
Accumulated Depreciation:					
Infrastructure	(50,693,514)	(2,913,780)	2,518,473	(51,088,821)	
Buildings and Improvements	(43,401,782)	(1,954,994)	0	(45,356,776)	
Equipment	(13,669,113)	(865,232)	994,662	(13,539,683)	
Accum. Depreciation Subtotal	<u>(107,764,409)</u>	<u>(5,734,006)</u>	<u>3,513,135</u>	<u>(109,985,280)</u>	
Net Total	<u>\$ 74,520,845</u>	<u>\$ 4,871,175</u>	<u>\$ (5,661,514)</u>	<u>\$ 73,730,506</u>	

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**NOTE 11 – CAPITAL ASSETS (continued)**

B. A summary of capital assets related to business-type activities (Nursing Home) for the year ended December 31, 2018 follows:

<u>Business-Type Activities</u>	12/31/17			12/31/18
	Balance	Additions	Deductions	Balance
Assets Being Depreciated:				
Buildings and Improvements	\$ 24,608,215	\$ 17,904	\$ 0	\$ 24,626,119
Equipment	1,667,928	12,430	0	1,680,358
Assets Subtotal	<u>26,276,143</u>	<u>30,334</u>	<u>0</u>	<u>26,306,477</u>
Accumulated Depreciation:				
Buildings and Improvements	(6,847,453)	(664,601)	0	(7,512,054)
Equipment	(1,349,662)	(100,562)	0	(1,450,224)
Accum. Depreciation Subtotal	<u>(8,197,115)</u>	<u>(765,163)</u>	<u>0</u>	<u>(8,962,278)</u>
Net Total	<u>\$ 18,079,028</u>	<u>\$ (734,829)</u>	<u>\$ 0</u>	<u>\$ 17,344,199</u>

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

<u>Function</u>	<u>Governmental</u> <u>Activities</u>	<u>Business-Type</u> <u>Activities</u>
General Government	\$ 284,245	\$ 0
Justice and Public Safety	1,919,450	0
Health	33,624	0
Education	52,549	0
Social Services	0	765,163
Development	58,823	0
Highways and Bridges	<u>3,385,315</u>	<u>0</u>
Total Depreciation Expense	<u>\$ 5,734,006</u>	<u>\$ 765,163</u>

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**NOTE 12 – INTERFUND RECEIVABLES AND PAYABLES**

A summary of Interfund receivables and payables at December 31, 2018 is provided below:

<u>Due To/From Other Funds:</u>	<u>Receivable</u>	<u>Payable</u>
Major Governmental Funds:		
General Corporate	\$2,721,527	\$3,542,118
Regional Planning Commission	401,944	189,888
Mental Health	128,876	31,492
Early Childhood	0	230,968
Subtotal Major Governmental	3,252,347	3,994,466
Major Enterprise Fund:		
Nursing Home	2,015,855	5,194,909
Non-Major Governmental Funds:		
2003 Nursing Home Bond	43,310	0
Tort Immunity	47,603	1,285,862
County Highway	159,095	122,892
County Bridge	35,019	0
County Motor Fuel Tax	0	40,558
Illinois Municipal Retirement	662,497	0
County Public Health	33,165	0
Animal Control	0	16,279
Foreclosure Mediation	0	117
Highway Federal Aid Matching	2,836	0
Capital Asset Replacement	1,899,446	0
Public Safety Sales Tax	0	1,254,880
Geographic Information Systems	27,919	0
Development Disability	115,437	472
Workforce Development	1,623	429,182
Social Security	621,967	0
RPC USDA Loans	0	894
RPC Economic Development Loans	0	7,150
Working Cash	0	5,572
Recorder's Automation	21,552	3,606
Child Support Services	0	396
Probation Services	0	193,500
State's Attorney Drug Forfeitures	0	9,000
Property Tax Interest Fee	0	55,015
Election Assistance/Accessibility	0	11,711
Circuit Clerk Operations & Administration	0	1,219
County Jail Medical Costs	0	19,823
Court Document Storage	0	1,289
Victim Advocacy Grant	40,917	38,516
Child Advocacy Center Grant	0	12,683
Specialty Courts	60,116	538
Subtotal Non-Major Governmental	3,772,502	3,511,154
Internal Service Funds:		
Self-Funded Insurance	3,085,426	500
Employee Health Insurance	594,321	19,422
Subtotal Internal Service	3,679,747	19,922
Total – All Funds	\$12,720,451	\$12,720,451

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**NOTE 12 – INTERFUND RECEIVABLES AND PAYABLES (continued)**

Of the \$12,720,451 Due To/From Other Funds at December 31, 2018, \$912,137 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	\$1,448,457	\$3,756,776
Regional Planning Commission	371,005	275,688
Mental Health Board	0	56,779
Major Enterprise Fund:		
Nursing Home	2,898,874	280,198
Non-Major Governmental Funds (aggregate)	2,216,280	2,565,175
Total – All Funds	\$6,934,616	\$6,934,616

In FY2018, total inter-fund transfers in, \$6,934,616, equal total transfers out, \$6,934,616. 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 2018, transfers of \$51,480 were added to 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 2018 include the following:

- \$1.98 million from the General Corporate Fund to the Enterprise Fund to pay outstanding bills for external vendors and another \$726,802 to forgive Nursing Home Loans due to the General Corporate Fund.
- \$801,956 from the Public Safety Sales Tax Fund to the General Corporate Fund to partially cover utility costs for the public safety buildings;
- \$331,113 from the Public Safety Sales Tax Fund to the Capital Asset Replacement Fund to set aside money for future capital expenditures;
- \$775,985 from the General Fund to the Capital Replacement Fund to cover current asset replacement; and,
- \$535,980 from the Public Safety Sales Tax Fund for technology needs of criminal justice system offices.

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**NOTE 14 – ON-BEHALF PAYMENTS FOR SALARIES**

The State of Illinois paid salary stipends totaling \$45,500 to various County officials during FY2018 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, 2018 are as follows:

	12/31/17 Balance	Additions	Deductions	12/31/18 Balance	Expected To Be Paid Within 1 Year
Governmental Activities	\$ 2,696,118	\$ 3,005,538	\$ (3,004,036)	\$ 2,697,620	\$ 323,713
Business-Type Activities	172,603	304,486	(308,463)	168,626	33,725

**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, 2018, net of insurance reimbursements, were \$819,115. 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 IBNR at December 31, 2018 was \$2,218,506. Changes in the liability for estimated workers’ compensation claims payable for the last two fiscal years are as follows:



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**NOTE 16 – RISK FINANCING (continued)**

A. WORKERS' COMPENSATION SELF-FUNDED INSURANCE (continued)

Fiscal Year Ending <u>Dec 31</u>	Claims Liability Beginning of Year	Claims Incurred & Changes in Estimates	Net Claims Paid	Claims Liability End of Year	Expected To Be Paid Within 1 Year
2017	\$ 2,205,585	\$ 666,900	\$ (545,912)	\$ 2,326,573	\$ 929,227
2018	2,326,573	711,048	(819,115)	2,218,506	892,109

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, 2018, net of insurance reimbursements, were \$673,259. 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, 2018 was \$1,867,744. 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 of Year	Claims Incurred & Changes in Estimates	Net Claims Paid	Claims Liability End of Year	Expected To Be Paid Within 1 Year
2017	\$ 1,439,768	\$ 473,893	\$ (185,353)	\$ 1,728,308	\$ 374,084
2018	1,728,308	812,695	(673,259)	1,867,744	406,041

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

On December 19, 2017 the County Board issued Resolution No. 10187 approving the issuance of \$1,076,760 in Series 2017 Tax Anticipation Warrants for the Nursing Home, in anticipation of property tax receipts during the period May-November 2018. However, the sale of these warrants did not occur until January 25<sup>th</sup>, 2018. This debt was fully repaid by September 21, 2018.

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**NOTE 17 – SHORT TERM DEBT (continued)**

Series 2017 Tax Anticipation Warrants \$1,076,760; due on September 30, 2018; interest rate at 2.10%;	
Balance outstanding at December 31, 2017	\$0
Warrant issued January 25, 2018	\$1,076,760
Warrant Interest payments made in 2018	\$10,876
Warrant principal payments made in 2018	\$1,076,760
Balance outstanding at December 31, 2018	\$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, 2017	\$4,850,000
Bond interest payments made in 2018	\$400,125
Bond principal payments made in 2018	\$0
Balance outstanding at December 31, 2018	\$4,850,000

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, 2017	\$1,205,000
Bond interest payments made in 2018	\$63,262
Bond principal payments made in 2018	\$1,205,000
Balance outstanding at December 31, 2018	\$0

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, 2017	\$950,000
Bond interest payments made in 2018	\$49,875
Bond principal payments made in 2018	\$950,000
Balance outstanding at December 31, 2018	\$0

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, 2017	\$1,130,000
Debt interest payments made in 2018	\$50,990
Debt principal payments made in 2018	\$140,000
Balance outstanding at December 31, 2018	\$990,000

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**NOTE 18 – LONG TERM DEBT (continued)**

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, 2017	\$4,255,000
Bond interest payments made in 2018	\$170,200
Bond principal payments made in 2018	\$0
Balance outstanding at December 31, 2018	\$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, 2017	\$9,795,000
Bond interest payments made in 2018	\$489,750
Bond principal payments made in 2018	\$0
Balance outstanding at December 31, 2018	\$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, 2017	\$2,055,000
Bond interest payments made in 2018	\$40,198
Bond principal payments made in 2018	\$240,000
Balance outstanding at December 31, 2018	\$1,815,000
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, 2017	\$3,440,000
Bond interest payments made in 2018	\$63,210
Bond principal payments made in 2018	\$355,000
Balance outstanding at December 31, 2018	\$3,085,000
2016 Bond Transactions – Governmental Activities	
Bonds outstanding at December 31, 2017	\$27,680,000
Bond interest payments made in 2018	\$1,327,610
Bonds retired in 2018	\$2,890,000
Bonds payable December 31, 2018	\$24,790,000

COUNTY OF CHAMPAIGN, ILLINOIS  
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Exhibit X

**NOTE 18 – LONG TERM DEBT (continued)**

**Annual Debt Service Requirements for Bonds**

The Champaign County Nursing Home was sold on March 31, 2019. Due to the sale, the Series 2015 Bonds were redeemed, and the Series 2011 Bonds were defeased, both with a 4/30/19 date. Therefore, the schedule below reflects these actions and provides the adjusted 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	
2019	\$ 4,255,000	\$ 161,717	\$ 1,375,000	\$ 946,562	\$ 1,960,000	\$ 59,366	\$ 8,757,645
2020	0	0	1,510,000	856,210	155,000	39,155	2,560,365
2021	0	0	1,650,000	755,358	160,000	32,490	2,597,848
2022	0	0	1,805,000	643,283	170,000	25,290	2,643,573
2023	0	0	1,720,000	519,058	175,000	17,640	2,431,698
2024	0	0	1,840,000	445,392	185,000	9,065	2,479,457
2025	0	0	1,965,000	365,884	0	0	2,330,884
2026	0	0	2,100,000	280,283	0	0	2,380,283
2027	0	0	1,815,000	188,250	0	0	2,003,250
2028	0	0	1,950,000	97,500	0	0	2,047,500
	<u>\$ 4,255,000</u>	<u>\$ 161,717</u>	<u>\$ 17,730,000</u>	<u>\$ 5,097,780</u>	<u>\$ 2,805,000</u>	<u>\$ 183,006</u>	<u>\$ 30,232,503</u>

At December 31, 2018, \$401,408 was available in restricted fund balance in the Debt Service Funds; \$852,065 was available in restricted fund balance in the Public Safety Sales Tax Special Revenue Fund; and \$289,375 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, 2017	\$447,753
Note interest payments made in 2018	\$17,230
Note principal payments made in 2018	\$49,750
Balance outstanding at December 31, 2018	\$398,003

COUNTY OF CHAMPAIGN, ILLINOIS  
 NOTES TO THE FINANCIAL STATEMENTS  
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Exhibit X

**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. This note was fully paid off on May 2, 2019.

Year	Governmental Activities		Total Debt Service Requirement
	MHB/DDB CILA Fund		
	Principal	Interest	
2019	398,003	10,731	408,734

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, 2017	\$101,344
Lease interest payments made in 2018	\$1,642
Lease principal payments made in 2018	\$35,140
Balance outstanding at December 31, 2018	\$66,204

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	
2019	\$ 35,821	\$ 961	\$ 36,782
2020	30,383	269	30,652
	\$ 66,204	\$ 1,230	\$ 67,434

COUNTY OF CHAMPAIGN, ILLINOIS  
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Exhibit X

**NOTE 18 – LONG TERM DEBT (continued)**

D. SUMMARY OF CHANGES IN LONG TERM LIABILITIES

	12/31/17			12/31/18		Due Within
	Balance	Additions	Deductions	Balance		One Year
<b><u>Governmental Activities:</u></b>						
General Obligation Bonds	\$ 27,680,000	\$ 0	\$ (2,890,000)	\$ 24,790,000		\$ 7,590,000
Unamortized Bond Premium	2,104,055	0	(277,386)	1,826,669		0
Total Bonds Payable	29,784,055	0	(3,167,386)	26,616,669		7,590,000
Debenture Note	447,753	0	(49,750)	398,003		398,003
Capital Lease Obligation	101,344	0	(35,140)	66,204		35,821
Compensated Absences	2,696,118	3,005,538	(3,004,036)	2,697,620		323,713
Estimated Claims Payable	4,054,881	1,336,000	(1,304,631)	4,086,250		1,298,150
<b>Total Governmental Activities</b>	<b>\$ 37,084,151</b>	<b>\$ 4,341,538</b>	<b>\$ (7,560,943)</b>	<b>\$ 33,864,746</b>		<b>\$ 9,645,687</b>
<b><u>Business-Type Activities:</u></b>						
Compensated Absences	172,603	304,486	(308,463)	168,626		33,725
<b>Total Business-Type Activities</b>	<b>\$ 172,603</b>	<b>\$ 304,486</b>	<b>\$ (308,463)</b>	<b>\$ 168,626</b>		<b>\$ 33,725</b>

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 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, 2018, the total expenditure for these leases was \$415,988. The future minimum lease payments are shown below:

<u>Fiscal Year</u>	<u>Lease Payments</u>
2019	\$ 454,986
2020	315,793
2021	293,072
2022	145,827
2023	129,341
2024-2042	1,750,677
	<u>\$ 3,089,696</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
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**NOTE 20 – FUND EQUITY**

**A. DEFICIT FUND EQUITY**

As of December 31, 2018, the following funds had deficit fund equity:

- Tort Immunity Special Revenue Fund (\$1,239,699), and
- Workforce Development Special Revenue Fund (\$288,553)

The Champaign County Board Resolution No.2019-125 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>Early Childhood 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	\$ 289,375	\$ 0	\$ 0	\$ 0	\$ 1,296,783	\$ 1,586,158	\$ 220,915	\$ 1,807,073
For Justice & Public Safety	0	0	0	0	4,673,443	4,673,443	284,157	4,957,600
For Health & Education	0	0	3,140,003	2,090,739	2,659,321	7,890,063	241,679	8,131,742
For Development	0	1,326,249	0	0	8,261,249	9,587,498	261,474	9,848,972
For General Government	0	0	0	0	1,472,097	1,472,097	0	1,472,097
For Highways & Bridges	0	0	0	0	9,076,841	9,076,841	0	9,076,841
For Insurance & Fringes	0	0	0	0	1,707,640	1,707,640	0	1,707,640
<b>Total Restricted Fund Balance</b>	<b>289,375</b>	<b>1,326,249</b>	<b>3,140,003</b>	<b>2,090,739</b>	<b>29,147,374</b>	<b>35,993,740</b>	<b>1,008,225</b>	<b>37,001,965</b>
Committed by County Board Resolution:								
To Solid Waste Management	0	0	0	0	40,664	40,664	0	40,664
Assigned by County Officials:								
To Capital Projects	0	0	0	0	2,182,326	2,182,326	0	2,182,326
To Future Tax Liability	307,427	0	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 \$37,001,965 as shown in the schedule above. Of this amount, \$22,965,816 is externally restricted based on state statutes; \$12,229,076 is restricted through grantor/donor stipulations; and \$1,807,073 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](http://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, 2018, the measurement date, membership of the plan was as follows:

	Regular		
	Plan	SLEP	ECO
Retirees and Beneficiaries	589	114	11
Inactive, Non-Retired Members	1,034	35	0
Active Members	747	93	0
Total	2,370	242	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 2018 was 8.24% for the Regular plan, and 21.32% for SLEP for the year ended December 31, 2018. There were no active employees on the ECO plan in 2018. For the fiscal year ended December 31, 2018, the County contributed \$4,123,885 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, 2018. 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, 2018 using the following actuarial methods and assumptions:

- **Actuarial Cost Method** - Entry Age Normal.
- **Asset Valuation Method** – Market value of assets
- **Wage Growth Rate** – 3.50%
- **Inflation Rate** - 2.50%.
- **Salary Increases** - 3.39% to 14.25%, including inflation.
- **Investment Rate of Return** - 7.25%
- **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 2016.
- **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:

COUNTY OF CHAMPAIGN, ILLINOIS  
 NOTES TO THE FINANCIAL STATEMENTS  
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Exhibit X

**NOTE 22 - DEFINED BENEFIT PENSION PLAN (continued)**

**Actuarial Assumptions (continued)**

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Projected Returns/Risks</u>	
		<u>One-Year Arithmetic</u>	<u>Ten-Year Geometric</u>
Equities	37%	8.30%	7.15%
International Equities	18%	9.20%	7.25%
Fixed income	28%	3.75%	3.75%
Real Estate	9%	7.30%	6.25%
Alternatives:	7%		
Private Equity		12.40%	8.50%
Hedge Funds		5.75%	5.50%
Commodities		4.75%	3.20%
Cash Equivalents	1%	2.50%	2.50%

**Discount Rate**

A Single Discount Rate of 7.25% 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 3.71%, and the resulting single discount rate is 7.25%.

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 7.25%, 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:

COUNTY OF CHAMPAIGN, ILLINOIS  
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Exhibit X

**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	\$ 162,156,153	\$ 144,015,204	\$ 129,279,562
Plan Fiduciary Net Position	<u>133,273,106</u>	<u>133,273,106</u>	<u>133,273,106</u>
Net Pension Liability/(Asset)	<u>\$ 28,883,047</u>	<u>\$ 10,742,098</u>	<u>\$ (3,993,544)</u>
Regular - GIS:			
Total Pension Liability	\$ 1,375,835	\$ 1,221,916	\$ 1,096,890
Plan Fiduciary Net Position	<u>1,110,121</u>	<u>1,110,121</u>	<u>1,110,121</u>
Net Pension Liability/(Asset)	<u>\$ 265,714</u>	<u>\$ 111,795</u>	<u>\$ (13,231)</u>
Regular - Total:			
Total Pension Liability	\$ 163,531,988	\$ 145,237,120	\$ 130,376,452
Plan Fiduciary Net Position	<u>134,383,227</u>	<u>134,383,227</u>	<u>134,383,227</u>
Net Pension Liability/(Asset)	<u>\$ 29,148,761</u>	<u>\$ 10,853,893</u>	<u>\$ (4,006,775)</u>
SLEP:			
Total Pension Liability	\$ 92,821,395	\$ 81,801,051	\$ 72,778,337
Plan Fiduciary Net Position	<u>66,559,609</u>	<u>66,559,609</u>	<u>66,559,609</u>
Net Pension Liability/(Asset)	<u>\$ 26,261,786</u>	<u>\$ 15,241,442</u>	<u>\$ 6,218,728</u>
ECO:			
Total Pension Liability	\$ 5,027,148	\$ 4,625,495	\$ 4,280,474
Plan Fiduciary Net Position	<u>2,445,935</u>	<u>2,445,935</u>	<u>2,445,935</u>
Net Pension Liability/(Asset)	<u>\$ 2,581,213</u>	<u>\$ 2,179,560</u>	<u>\$ 1,834,539</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, 2018 were as follows:

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Exhibit X

**NOTE 22 - DEFINED BENEFIT PENSION PLAN (continued)**

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

	Increase/ (Decrease)		
	Total Pension	Plan Fiduciary	Net Pension
	Liability	Net Position	Liability/(Asset)
	(A)	(B)	(A-B)
Regular - Primary Government:			
Balances at December 31, 2017	\$ 134,795,756	\$ 142,052,078	\$ (7,256,322)
Service Cost	2,740,120		2,740,120
Interest on Total Pension Liability	9,935,567		9,935,567
Difference between expected and actual experience of the Total Pension Liability	(578,842)		(578,842)
Changes of assumptions	3,957,731		3,957,731
Benefit payments, including refunds of employee contributions	(6,835,128)	(6,835,128)	-
Contributions - employer		2,486,658	(2,486,658)
Contributions - employee		1,383,132	(1,383,132)
Net investment income		(7,795,046)	7,795,046
Other (net transfer)		1,981,412	(1,981,412)
Balances at December 31, 2018	<u>\$ 144,015,204</u>	<u>\$ 133,273,106</u>	<u>\$ 10,742,098</u>
Regular - GIS:			
Balances at December 31, 2017	\$ 1,125,967	\$ 1,201,485	\$ (75,518)
Service Cost	28,517		28,517
Interest on Total Pension Liability	103,401		103,401
Difference between expected and actual experience of the Total Pension Liability	(6,024)		(6,024)
Changes of assumptions	41,189		41,189
Benefit payments, including refunds of employee contributions	(71,134)	(71,134)	-
Contributions - employer		25,879	(25,879)
Contributions - employee		14,395	(14,395)
Net investment income		(81,125)	81,125
Other (net transfer)		20,621	(20,621)
Balances at December 31, 2017	<u>\$ 1,221,916</u>	<u>\$ 1,110,121</u>	<u>\$ 111,795</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
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Exhibit X

**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, 2017	\$ 135,921,723	\$ 143,253,563	\$ (7,331,840)
Service Cost	2,768,637		2,768,637
Interest on Total Pension Liability	10,038,968		10,038,968
Difference between expected and actual experience of the Total Pension Liability	(584,866)		(584,866)
Changes of assumptions	3,998,920		3,998,920
Benefit payments, including refunds of employee contributions	(6,906,262)	(6,906,262)	-
Contributions - employer		2,512,537	(2,512,537)
Contributions - employee		1,397,527	(1,397,527)
Net investment income		(7,876,171)	7,876,171
Other (net transfer)		2,002,033	(2,002,033)
Balances at December 31, 2018	<u>\$ 145,237,120</u>	<u>\$ 134,383,227</u>	<u>\$ 10,853,893</u>
SLEP:			
Balances at December 31, 2017	\$ 75,247,799	\$ 71,702,888	\$ 3,544,911
Service Cost	1,219,225		1,219,225
Interest on Total Pension Liability	5,552,330		5,552,330
Difference between expected and actual experience of the Total Pension Liability	1,011,502		1,011,502
Changes of assumptions	2,422,888		2,422,888
Benefit payments, including refunds of employee contributions	(3,652,693)	(3,652,693)	-
Contributions - employer		1,408,878	(1,408,878)
Contributions - employee		531,815	(531,815)
Net investment income		(4,941,998)	4,941,998
Other (net transfer)		1,510,719	(1,510,719)
Balances at December 31, 2018	<u>\$ 81,801,051</u>	<u>\$ 66,559,609</u>	<u>\$ 15,241,442</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
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**NOTE 22 - DEFINED BENEFIT PENSION PLAN (continued)**

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

	Increase/ (Decrease)		
	Total Pension	Plan Fiduciary	Net Pension
	Liability	Net Position	Liability/(Asset)
	(A)	(B)	(A-B)
ECO:			
Balances at December 31, 2017	\$ 4,466,405	\$ 2,694,415	\$ 1,771,990
Service Cost	24,263		24,263
Interest on Total Pension Liability	318,929		318,929
Difference between expected and actual experience of the Total Pension Liability	177,073		177,073
Changes of assumptions	91,114		91,114
Benefit payments, including refunds of employee contributions	(452,289)	(452,289)	-
Contributions - employer		202,469	(202,469)
Contributions - employee		14	(14)
Net investment income		(198,038)	198,038
Other (net transfer)		199,364	(199,364)
Balances at December 31, 2018	<u>\$ 4,625,495</u>	<u>\$ 2,445,935</u>	<u>\$ 2,179,560</u>

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

For the year ended December 31, 2018, the County of Champaign recognized pension expense of \$1,819,735, \$2,122,353 and \$273,090 for the Regular, SLEP, and ECO plans respectively. At December 31, 2018, the County reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred Amounts Related to Pensions		
Regular- Primary Government:		
Difference between expected and actual experience	\$ 22,023	\$ 584,761
Changes of Assumptions	2,783,922	1,949,158
Net difference between projected and actual earnings on pension plan investments	9,014,008	0
Contributions subsequent to the measurement date	0	0
Total	<u>\$ 11,819,953</u>	<u>\$ 2,533,919</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2018

Exhibit X

**NOTE 22 - DEFINED BENEFIT PENSION PLAN (continued)**

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

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Deferred Amounts Related to Pensions		
Regular- Geographic Information Systems:		
Difference between expected and actual experience	\$ 229	\$ 6,086
Changes of Assumptions	28,973	20,285
Net difference between projected and actual earnings on pension plan investments	93,811	0
Contributions subsequent to the measurement date	<u>0</u>	<u>0</u>
Total	<u>\$ 123,013</u>	<u>\$ 26,371</u>
Regular- Total:		
Difference between expected and actual experience	\$ 22,252	\$ 590,847
Changes of Assumptions	2,812,895	1,969,443
Net difference between projected and actual earnings on pension plan investments	9,107,819	0
Contributions subsequent to the measurement date	<u>0</u>	<u>0</u>
Total	<u>\$ 11,942,966</u>	<u>\$ 2,560,290</u>
SLEP:		
Difference between expected and actual experience	\$ 1,225,754	\$ 0
Changes of Assumptions	1,957,261	457,121
Net difference between projected and actual earnings on pension plan investments	5,046,871	0
Contributions subsequent to the measurement date	<u>0</u>	<u>0</u>
Total	<u>\$ 8,229,886</u>	<u>\$ 457,121</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	180,689	0
Contributions subsequent to the measurement date	<u>0</u>	<u>0</u>
Total	<u>\$ 180,689</u>	<u>\$ -</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
NOTES TO THE FINANCIAL STATEMENTS  
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Exhibit X

**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:

<u>Regular Plan</u>				
<u>Primary Government</u>	<u>GIS</u>	<u>Total</u>	<u>SLEP</u>	<u>ECO</u>
\$ 2,738,454	\$ 28,500	\$ 2,766,954	\$ 2,483,406	\$ 55,504
1,379,347	14,355	1,393,702	1,566,273	24,834
1,489,931	15,506	1,505,437	1,430,581	20,707
<u>3,678,302</u>	<u>38,281</u>	<u>3,716,583</u>	<u>2,292,505</u>	<u>79,644</u>
<u>\$ 9,286,034</u>	<u>\$ 96,642</u>	<u>\$ 9,382,676</u>	<u>\$ 7,772,765</u>	<u>\$ 180,689</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. Retirees pay the full amount of the blended premiums, as determined by the group health insurance company. The retiree contribution rates for 2018 ranged from \$788 to \$1,703 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.

**Plan Membership**

As of December 31, 2018, the measurement date, membership of the plan was as follows:

Active Members	701
Retirees and Beneficiaries	<u>39</u>
Total	<u><u>740</u></u>



COUNTY OF CHAMPAIGN, ILLINOIS  
 NOTES TO THE FINANCIAL STATEMENTS  
 DECEMBER 31, 2018

Exhibit X

**NOTE 23 – OTHER POST-EMPLOYMENT BENEFITS (continued)**

**Total OPEB Liability**

The County's net pension liability was measured as of December 31, 2018. The total OPEB liability used to calculate the total OPEB liability was determined by an actuarial valuation dated January 1, 2018. There have been no significant changes between the valuation date and the County's fiscal year-end.

**Actuarial Assumptions**

The total OPEB liability was determined by actuarial valuations performed as of January 1, 2018 using the following actuarial methods and assumptions:

- **Actuarial Cost Method** - Entry Age Normal.
- **Discount Rate** – 3.44%. This is based on the 20-Year Tax-Exempt Municipal Bond Yield
- **Inflation Rate** - 2.30%.
- **Salary Increases** – 2.5%, including inflation.
- **Medical Trend Rate** – 3.40%-3.90% over 55years
- **Mortality – Sheriff and Correction Officers:** RP-2000 Combined Annuitant/Non-Annuitant Mortality Table with Blue Collar Adjustment with generationally projected mortality improvements using Scale BB.  
**All Others:** RP-2000 Combine Annuitant /Non-Annuitant Mortality Table with White Collar Adjustment with generationally projected mortality improvements using Scale BB.

**Change in the Total OPEB Liability/(Asset)**

The change in total OPEB liability/(asset) for the calendar year ended December 31, 2018 was as follows:

Fiscal Year Ended December 31, 2018	Governmental Activities	Business-Type Activities	Total
Balances at December 31, 2017	\$ 3,234,243	\$ 64,390	\$ 3,298,633
Service Cost	123,385	4,015	127,400
Interest	111,522	2,347	113,869
Changes of assumptions	(174,312)	(2,918)	(177,230)
Benefit payments	(233,352)	(363)	(233,715)
Balance at December 31, 2018	3,061,486	67,471	3,128,957

**Sensitivity of the Total Pension Liability to Changes in the Discount Rate**

The following presents the plan's total OPEB liability, calculated using a Single Discount Rate of 3.44%, as well as what the plan's total OPEB liability would be if it were calculated using a Single Discount Rate that is 1 percentage point lower or 1 percentage point higher:

	1% Decrease 2.44%	Current Discount rate 3.44%	1% Increase 4.44%
Total OPEB Liability-Governmental	\$ 3,330,329	\$ 3,061,486	\$ 2,819,401
Total OPEB Liability-Business Type	71,945	67,471	63,307
Total OPEB Liability-County	\$ 3,402,274	\$ 3,128,957	\$ 2,882,708

COUNTY OF CHAMPAIGN, ILLINOIS  
 NOTES TO THE FINANCIAL STATEMENTS  
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Exhibit X

**NOTE 23 – OTHER POST-EMPLOYMENT BENEFITS (continued)**

**Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate**

The following presents the plan's total OPEB liability, calculated using the Healthcare Cost Trend Rate as well as what the plan's OPEB liability would be if it were calculated using Healthcare Cost Trend Rates that are 1 percentage point lower or 1 percentage point higher:

	1% Decrease	Current Trend rate	1% Increase
Total OPEB Liability-Governmental	\$ 2,742,819	\$ 3,061,486	\$ 3,435,945
Total OPEB Liability- Business Type	61,304	67,471	74,463
Total OPEB Liability - County	\$ 2,804,123	\$ 3,128,957	\$ 3,510,408

**OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB**

For the year ended December 31, 2018 the County recognized OPEB expense of \$213,649 for Governmental Activities and \$5,822 for Business-Type Activities. At December 31, 2018, the County reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred Amounts Related to OPEB:		
<i>Governmental Activities:</i>		
Changes of Assumptions	-	153,054
Total	\$ -	\$ 153,054
<i>Business-Type Activities:</i>		
Changes of Assumptions	-	2,378
Total	\$ -	\$ 2,378
<i>Total</i>		
Changes of Assumptions	-	155,432
Total	\$ -	\$ 155,432

COUNTY OF CHAMPAIGN, ILLINOIS  
 NOTES TO THE FINANCIAL STATEMENTS  
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Exhibit X

**NOTE 23 – OTHER POST-EMPLOYMENT BENEFITS (continued)**

**OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB (continued)**

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

Year Ending December 31,	Governmental Activities	Business-Type Activities	Total
2019	\$ (21,258)	\$ (540)	\$ (21,798)
2020	(21,258)	(540)	(21,798)
2021	(21,258)	(540)	(21,798)
2022	(21,258)	(540)	(21,798)
2023	(21,258)	(218)	(21,476)
Thereafter	<u>(46,764)</u>	<u>-</u>	<u>(46,764)</u>
Total	<u>\$ (153,054)</u>	<u>\$ (2,378)</u>	<u>\$ (155,432)</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
 NOTES TO THE FINANCIAL STATEMENTS  
 DECEMBER 31, 2018

Exhibit X

**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, 2018 (the latest fiscal year end for METCAD), Champaign County's equity interest share was 17.22%, or \$1,589,830 which is reported in the Statement of Net Position as an investment in joint venture. The net increase of \$64,417 from the amount reported for June 30, 2017, 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, 2018 is provided below.

Financial Position as of June 30, 2018

Total Assets & Deferred Outflows	\$ 11,833,415
Total Liabilities & Deferred Inflows	<u>2,600,951</u>
Net Position	<u><u>\$ 9,232,464</u></u>

Results of Operations for the Fiscal Year Ended June 30, 2018

Total Revenues	\$ 6,173,486
Total Expenses	<u>5,782,481</u>
Change in Net Position	391,005
Beginning Net Position as Restated	<u>8,841,459</u>
Ending Net Position	<u><u>\$ 9,232,464</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS  
 NOTES TO THE FINANCIAL STATEMENTS  
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Exhibit X

**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, 2018. 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, 2018 Champaign County's equity interest share was 61.34%, totaling \$214,325, which is reported in the Statement of Net Position as an investment in joint venture. The net increase of \$26,540 in the County's share of equity for the fiscal year ended December 31, 2018 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, 2018 is presented below.

Financial Position as of December 31, 2018

Total Assets & Deferred Outflows	\$	603,251
Total Liabilities & Deferred Inflows		253,840
Net Position	\$	349,411

Results of Operations for the Fiscal Year ended December 31, 2018

Total Revenues	\$	542,319
Total Expenses		498,846
Change in Net Position		43,473
Beginning Net Position		305,938
Ending Net Position	\$	349,411

COUNTY OF CHAMPAIGN, ILLINOIS  
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Exhibit X

**NOTE 25 – CONTINGENT LIABILITIES**

The County has been involved in lawsuits brought by two corporations seeking to recover approximately \$2.9 million in property taxes related to the retroactive application of the charitable property tax exemption. The County has vigorously defended its position. The Sixth Judicial Circuit found for Carle in February 2020. The County consequently owes Carle \$1.5 million across all funds, including \$531,000 from the general corporate fund. As of December 31, 2018, the County has recorded the liability as accounts payable within the balance sheet of each component fund.

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, 2018 fund balances totaling \$9.3 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 12/31/2018</u>	<u>Remaining Commitment</u>
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 (200N/1600E)	15-00028-00-BR	310,664	274,270	36,394
CH18 Bridge (BTW Sec 7 & 18)	16-00033-00-BR	252,000	216,959	35,041
CH11 (Sec 27 & 34)	17-00041-00-BR	650,000	625,456	24,544
CH11 (Sec 25 & 36)	17-00042-00-BR	620,000	602,101	17,899
CH 16	16-00443-00-RS	100,000	23,331	76,669
CH 13	17-00445-00-RS	350,000	15,483	334,517
CH9 Taylor Bridge	18-00065-00-BR	55,000	6,127	48,873
CH15 Bridge	18-00062-00-BR	800,000	6,499	793,501
CH18 Bridge	18-00060-00-BR	1,050,000	49,088	1,000,912
CH9	18-00449-00-RS	3,100,000	16,484	3,083,516
Newcomb	17-16043-00-BR	31,000	25,997	5,003
Colfax Township	17-05047-00-BR	13,000	-	13,000
Compromise Township	18-06058-00-BR	20,000	-	20,000
Compromise Township	18-06059-00-BR	5,000	-	5,000
Lincoln Avenue	11-00334-01-EG/PV	600,000	445,196	154,804
<b>Total</b>		<b>\$ 9,456,664</b>	<b>\$ 2,424,404</b>	<b>\$ 7,032,260</b>

**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. 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. 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. 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.

New accounting standards effective for future financial periods beginning with FY2020 include:

- 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. 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. 91, *Conduit Debt Obligations*, issued May 2019. The objective of this statement is to better meet the information needs of financial statement users by enhancing the comparability and consistency of conduit debt obligation reporting and reporting of related transactions and other events by state and local government issuers.
- GASB Statement No. 92, *Omnibus*, issued January 2020. The objective of this statement is to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements.
- GASB Statement No. 93, *Replacement of Interbank Offered Rates*, issued March 2020. As a result of global reference rate reform, LIBOR is expected to cease to exist in its current form at the end of 2021, prompting governments to amend or replace financial instruments for the purpose of replacing LIBOR with other reference rates, by either changing the reference rate or adding or changing fallback provisions related to the reference rate. The objective of this Statement is to address those and other accounting and financial reporting implications that result from the replacement of an IBOR.

**NOTE 27– GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) STATEMENTS (continued)**

- GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, issued March 2020. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs).
- GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, The primary objective of this Statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. That objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later.

**NOTE 28– SUBSEQUENT EVENTS**

On April 1, 2019, the County agreed to sell the Champaign County Nursing Home to University Rehabilitation Center of C-U LLC and University Rehab Real Estate LLC for a final price of \$11 million. Proceeds from the sell were used to payoff outstanding payables and the nursing home bonds. As part of the agreement, the County will continue to be held liable for ongoing litigation and future potential insurance claims up to two years from date of sale.



REQUIRED SUPPLEMENTARY  
INFORMATION



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

Exhibit XI

**ILLINOIS MUNICIPAL RETIREMENT FUND-REGULAR PLAN**

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

Calendar Year Ended December 31, 2018	2018			2017			2016		
	Primary Government	GIS	Total County	Primary Government	GIS	Total County	Primary Government	GIS	Total County
<b>Total Pension Liability</b>									
Service Cost	\$ 2,740,120	\$ 28,517	\$ 2,768,637	\$ 2,855,304	\$ 29,716	\$ 2,885,020	\$ 2,855,617	\$ 29,719	\$ 2,885,336
Interest on the Total Pension Liability	9,935,567	103,401	10,038,968	9,827,677	102,279	9,929,956	9,357,461	97,385	9,454,846
Changes of Benefit Terms			-			-			-
Differences Between Expected and Actual Experience of the Total Pension Liability	(578,842)	(6,024)	(584,866)	(381,050)	(3,966)	(385,016)	181,259	1,886	183,145
Changes of Assumptions	3,957,731	41,189	3,998,920	(4,140,060)	(43,086)	(4,183,146)	(181,055)	18,008	(163,047)
Benefit Payments, including Refunds of Employee Contributions	(6,835,128)	(71,134)	(6,906,262)	(6,496,367)	(67,609)	(6,563,976)	(5,763,333)	(59,980)	(5,823,313)
<b>Net Change in Total Pension Liability</b>	<u>9,219,448</u>	<u>95,949</u>	<u>9,315,397</u>	<u>1,665,504</u>	<u>17,334</u>	<u>1,682,838</u>	<u>6,449,949</u>	<u>87,018</u>	<u>6,536,967</u>
<b>Total Pension Liability - Beginning</b>	<u>134,795,756</u>	<u>1,125,967</u>	<u>135,921,723</u>	<u>133,130,252</u>	<u>1,108,633</u>	<u>134,238,885</u>	<u>126,680,303</u>	<u>1,021,615</u>	<u>127,701,918</u>
<b>Total Pension Liability - Ending (A)</b>	<u>\$ 144,015,204</u>	<u>\$ 1,221,916</u>	<u>\$ 145,237,120</u>	<u>\$ 134,795,756</u>	<u>\$ 1,125,967</u>	<u>\$ 135,921,723</u>	<u>\$ 133,130,252</u>	<u>\$ 1,108,633</u>	<u>\$ 134,238,885</u>
<b>Plan Fiduciary Net Position</b>									
Contributions - Employer	\$ 2,486,658	\$ 25,879	\$ 2,512,537	\$ 2,428,480	\$ 25,274	\$ 2,453,754	\$ 2,571,016	\$ 26,757	\$ 2,597,773
Contributions - Employees	1,383,132	14,395	1,397,527	1,345,317	14,001	1,359,318	1,315,639	13,692	1,329,331
Net Investment Income	(7,795,046)	(81,125)	(7,876,171)	21,979,796	228,748	22,208,544	8,005,001	83,310	8,088,311
Benefit Payments, including Refunds of Employee Contributions	(6,835,128)	(71,134)	(6,906,262)	(6,496,367)	(67,609)	(6,563,976)	(5,763,333)	(59,980)	(5,823,313)
Other (Net Transfer)	1,981,412	20,621	2,002,033	(2,360,835)	(24,569)	(2,385,404)	837,858	8,720	846,578
<b>Net Change in Plan Fiduciary Net Position</b>	<u>(8,778,972)</u>	<u>(91,364)</u>	<u>(8,870,336)</u>	<u>16,896,391</u>	<u>175,845</u>	<u>17,072,236</u>	<u>6,966,181</u>	<u>72,499</u>	<u>7,038,680</u>
<b>Plan Fiduciary Net Position - Beginning</b>	<u>142,052,078</u>	<u>1,201,485</u>	<u>143,253,563</u>	<u>125,155,687</u>	<u>1,025,640</u>	<u>126,181,327</u>	<u>118,189,506</u>	<u>953,141</u>	<u>119,142,647</u>
<b>Plan Fiduciary Net Position - Ending (B)</b>	<u>\$ 133,273,106</u>	<u>\$ 1,110,121</u>	<u>\$ 134,383,227</u>	<u>\$ 142,052,078</u>	<u>\$ 1,201,485</u>	<u>\$ 143,253,563</u>	<u>\$ 125,155,687</u>	<u>\$ 1,025,640</u>	<u>\$ 126,181,327</u>
<b>Net Pension Liability - Ending (A) - (B)</b>	\$ 10,742,098	\$ 111,795	\$ 10,853,893	\$ (7,256,322)	\$ (75,518)	\$ (7,331,840)	\$ 7,974,565	\$ 82,993	\$ 8,057,558
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>			92.53%			105.39%			94.00%
<b>Covered Valuation Payroll</b>	\$ 30,177,539	\$ 314,063	\$ 30,491,602	\$ 28,839,967	\$ 300,143	\$ 29,140,110	\$ 28,797,619	\$ 299,675	\$ 29,097,294
<b>Net Pension Liability as a Percentage of Covered Valuation Payroll</b>	35.60%	35.60%	35.60%	-25.16%	-25.16%	-25.16%	27.69%	27.69%	27.69%

**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**

	2018			2017			2016		
	Primary Government	GIS	Total	Primary Government	GIS	Total	Primary Government	GIS	Total
Actuarially Determined Contribution	\$ 2,486,629	\$ 25,879	\$ 2,512,508	\$ 2,433,396	\$ 25,325	\$ 2,458,721	\$ 2,486,005	\$ 25,872	\$ 2,511,877
Contribution in relation to the Actuarially Determined Contribution	(2,486,658)	(25,879)	(2,512,537)	(2,428,480)	(25,274)	(2,453,754)	(2,571,016)	(26,757)	(2,597,773)
Contribution deficiency/(excess)	<u>\$ (29)</u>	<u>\$ (0)</u>	<u>\$ (29)</u>	<u>\$ 4,916</u>	<u>\$ 51</u>	<u>\$ 4,967</u>	<u>\$ (85,011)</u>	<u>\$ (885)</u>	<u>\$ (85,896)</u>
Covered Valuation Payroll	\$ 30,177,539	\$ 314,063	\$ 30,491,602	\$ 28,797,619	\$ 299,675	\$ 29,097,294	\$ 28,839,967	\$ 300,143	\$ 29,140,110
Contributions as a percentage of covered valuation payroll	8.24%	8.24%	8.24%	8.43%	8.43%	8.43%	8.91%	8.91%	8.91%

COUNTY OF CHAMPAIGN, ILLINOIS  
REQUIRED SUPPLEMENTARY INFORMATION

Exhibit XI

ILLINOIS MUNICIPAL RETIREMENT FUND-REGULAR PLAN

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

Calendar Year Ended December 31, 2018	2015		
	Primary Government	GIS	Total
<b>Total Pension Liability</b>			
Service Cost	\$ 2,916,003	\$ 23,516	\$ 2,939,519
Interest on the Total Pension Liability	8,905,513	71,818	8,977,331
Changes of Benefit Terms			-
Differences Between Expected and Actual Experience of the Total Pension Liability	42,797	345	43,142
Changes of Assumptions	157,926	1,274	159,200
Benefit Payments, including Refunds of Employee Contributions	<u>(5,248,195)</u>	<u>(42,324)</u>	<u>(5,290,519)</u>
<b>Net Change in Total Pension Liability</b>	6,774,044	54,629	6,828,673
<b>Total Pension Liability - Beginning</b>	<u>119,906,259</u>	<u>966,986</u>	<u>120,873,245</u>
<b>Total Pension Liability - Ending (A)</b>	<u>\$ 126,680,303</u>	<u>\$ 1,021,615</u>	<u>\$ 127,701,918</u>
<b>Plan Fiduciary Net Position</b>			
Contributions - Employer	\$ 2,514,890	\$ 20,281	\$ 2,535,171
Contributions - Employees	1,331,726	10,740	1,342,466
Net Investment Income	600,148	4,840	604,988
Benefit Payments, including Refunds of Employee Contributions	(5,248,195)	(42,324)	(5,290,519)
Other (Net Transfer)	<u>(1,739,476)</u>	<u>(14,028)</u>	<u>(1,753,504)</u>
<b>Net Change in Plan Fiduciary Net Position</b>	(2,540,907)	(20,491)	(2,561,398)
<b>Plan Fiduciary Net Position - Beginning</b>	<u>120,730,413</u>	<u>973,632</u>	<u>121,704,045</u>
<b>Plan Fiduciary Net Position - Ending (B)</b>	<u>\$ 118,189,506</u>	<u>\$ 953,141</u>	<u>\$ 119,142,647</u>
<b>Net Pension Liability - Ending (A) - (B)</b>	\$ 8,490,797	\$ 68,474	\$ 8,559,271
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>			93.30%
<b>Covered Valuation Payroll</b>	\$ 28,797,619	\$ 299,675	\$ 29,097,294
<b>Net Pension Liability as a Percentage of Covered Valuation Payroll</b>	29.48%	22.85%	29.42%

SCHEDULE OF EMPLOYER CONTRIBUTIONS

	2015		
	Primary Government	GIS	Total
Actuarially Determined Contribution	\$ 2,502,933	\$ 20,185	\$ 2,523,118
Contribution in relation to the Actuarially Determined Contribution	<u>(2,514,890)</u>	<u>(20,281)</u>	<u>(2,535,171)</u>
Contribution deficiency/(excess)	<u>\$ (11,957)</u>	<u>\$ (96)</u>	<u>\$ (12,053)</u>
Covered Valuation Payroll	\$ 27,903,376	\$ 225,027	\$ 28,128,403
Contributions as a percentage of covered valuation payroll	9.01%	9.01%	9.01%

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

Exhibit XI

**ILLINOIS MUNICIPAL RETIREMENT FUND-REGULAR PLAN**

**Notes to Schedule:**

**Summary of Actuarial Methods and Assumptions used in the calculation of the 2018 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:	25-year closed period
Asset Valuation Method:	5-year smoothed market; 20% corridor
Wage Growth Rate:	3.50%
Price Inflation Rate:	2.75%
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 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**

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 FOUR YEARS**

Calendar Year Ended December 31, 2018	2018	2017	2016	2015
<b>Total Pension Liability</b>				
Service Cost	\$ 1,219,225	\$ 1,263,203	\$ 1,333,114	\$ 1,348,160
Interest on the Total Pension Liability	5,552,330	5,348,262	5,071,574	4,834,322
Changes of Benefit Terms	-	-	-	
Differences Between Expected and Actual Experience of the Total Pension Liability	1,011,502	308,567	601,651	25,656
Changes of Assumptions	2,422,888	(659,768)	(185,333)	90,026
Benefit Payments, including Refunds of Employee Contributions	(3,652,693)	(3,382,040)	(3,150,324)	(2,914,756)
<b>Net Change in Total Pension Liability</b>	<b>\$ 6,553,252</b>	<b>\$ 2,878,224</b>	<b>\$ 3,670,682</b>	<b>\$ 3,383,408</b>
<b>Total Pension Liability - Beginning</b>	<b>75,247,799</b>	<b>72,369,575</b>	<b>68,698,893</b>	<b>65,315,485</b>
<b>Total Pension Liability - Ending (A)</b>	<b>\$ 81,801,051</b>	<b>\$ 75,247,799</b>	<b>\$ 72,369,575</b>	<b>\$ 68,698,893</b>
<b>Plan Fiduciary Net Position</b>				
Contributions - Employer	\$ 1,408,878	\$ 1,419,159	\$ 1,549,762	\$ 1,414,279
Contributions - Employees	531,815	548,357	518,028	568,728
Net Investment Income	(4,941,998)	11,542,465	6,558,565	168,895
Benefit Payments, including Refunds of Employee Contributions	(3,652,693)	(3,382,040)	(3,150,324)	(2,914,756)
Other (Net Transfer)	1,510,719	(1,144,154)	1,807,831	1,445,429
<b>Net Change in Plan Fiduciary Net Position</b>	<b>\$ (5,143,279)</b>	<b>\$ 8,983,787</b>	<b>\$ 7,283,862</b>	<b>\$ 682,575</b>
<b>Plan Fiduciary Net Position - Beginning</b>	<b>71,702,888</b>	<b>62,719,101</b>	<b>55,435,239</b>	<b>54,752,664</b>
<b>Plan Fiduciary Net Position - Ending (B)</b>	<b>\$ 66,559,609</b>	<b>\$ 71,702,888</b>	<b>\$ 62,719,101</b>	<b>\$ 55,435,239</b>
<b>Net Pension Liability - Ending (A) - (B)</b>	<b>\$ 15,241,442</b>	<b>\$ 3,544,911</b>	<b>\$ 9,650,474</b>	<b>\$ 13,263,654</b>
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>	81.37%	95.29%	86.67%	80.69%
<b>Covered Valuation Payroll</b>	<b>\$ 6,608,243</b>	<b>\$ 6,587,969</b>	<b>\$ 6,708,478</b>	<b>\$ 6,821,581</b>
<b>Net Pension Liability as a Percentage of Covered Valuation Payroll</b>	230.64%	53.81%	143.85%	194.44%

**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.

**SCHEDULE OF EMPLOYER CONTRIBUTIONS**

	2018	2017	2016	2015
Actuarially Determined Contribution	\$ 1,408,877	\$ 1,405,214	\$ 1,516,787	\$ 1,413,432
Contribution in relation to the Actuarially Determined Contribution	(1,408,878)	(1,419,159)	(1,549,762)	(1,414,279)
Contribution deficiency/(excess)	<u>\$ (1)</u>	<u>\$ (13,945)</u>	<u>\$ (32,975)</u>	<u>\$ (847)</u>
Covered Valuation Payroll	\$ 6,608,243	\$ 6,587,969	\$ 6,708,478	\$ 6,821,581
Contributions as a percentage of covered valuation payroll	21.32%	21.54%	23.10%	20.73%

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

Exhibit XI

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

**Notes to Schedule:**

**Summary of Actuarial Methods and Assumptions used in the calculation of the 2018 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:	25-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**

Exhibit XI

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

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

Calendar Year Ended December 31, 2018	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<b>Total Pension Liability</b>				
Service Cost	\$ 24,263	\$ 28,928	\$ 58,235	\$ 62,142
Interest on the Total Pension Liability	318,929	332,393	301,682	301,212
Changes of Benefit Terms	-	-	-	
Differences Between Expected and Actual Experience of the Total Pension Liability	177,073	21,049	362,176	(48,193)
Changes of Assumptions	91,114	(138,306)	(147,931)	(7,737)
Benefit Payments, including Refunds of Employee Contributions	(452,289)	(390,215)	(315,463)	(305,993)
<b>Net Change in Total Pension Liability</b>	<u>\$ 159,090</u>	<u>\$ (146,151)</u>	<u>\$ 258,699</u>	<u>\$ 1,431</u>
<b>Total Pension Liability - Beginning</b>	<u>4,466,405</u>	<u>4,612,556</u>	<u>4,353,857</u>	<u>4,352,426</u>
<b>Total Pension Liability - Ending (A)</b>	<u><u>\$ 4,625,495</u></u>	<u><u>\$ 4,466,405</u></u>	<u><u>\$ 4,612,556</u></u>	<u><u>\$ 4,353,857</u></u>
<b>Plan Fiduciary Net Position</b>				
Contributions - Employer	\$ 202,469	\$ 210,244	\$ 268,188	\$ 240,837
Contributions - Employees	14	7,096	22,407	13,936
Net Investment Income	(198,038)	471,375	151,991	10,424
Benefit Payments, including Refunds of Employee Contributions	(452,289)	(390,215)	(315,463)	(305,993)
Other (Net Transfer)	199,364	(92,303)	93,813	197,715
<b>Net Change in Plan Fiduciary Net Position</b>	<u>\$ (248,480)</u>	<u>\$ 206,197</u>	<u>\$ 220,936</u>	<u>\$ 156,919</u>
<b>Plan Fiduciary Net Position - Beginning</b>	<u>2,694,415</u>	<u>2,488,218</u>	<u>2,267,282</u>	<u>2,110,363</u>
<b>Plan Fiduciary Net Position - Ending (B)</b>	<u><u>\$ 2,445,935</u></u>	<u><u>\$ 2,694,415</u></u>	<u><u>\$ 2,488,218</u></u>	<u><u>\$ 2,267,282</u></u>
<b>Net Pension Liability - Ending (A) - (B)</b>	<u>\$ 2,179,560</u>	<u>\$ 1,771,990</u>	<u>\$ 2,124,338</u>	<u>\$ 2,086,575</u>
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>	52.88%	60.33%	53.94%	52.08%
<b>Covered Valuation Payroll</b>	\$ 192	\$ 94,608	\$ 175,291	\$ 181,882
<b>Net Pension Liability as a Percentage of Covered Valuation Payroll</b>	1135187.50%	1872.98%	1211.89%	1147.21%

**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.

**SCHEDULE OF EMPLOYER CONTRIBUTIONS**

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Actuarially Determined Contribution	\$ 536	\$ 127,352	\$ 242,603	\$ 283,538
Contribution in relation to the Actuarially Determined Contribution	(202,469)	(210,244)	(268,188)	(240,837)
Contribution deficiency/(excess)	<u><u>\$ (201,933)</u></u>	<u><u>\$ (82,892)</u></u>	<u><u>\$ (25,585)</u></u>	<u><u>\$ 42,701</u></u>
Covered Valuation Payroll	\$ 192	\$ 94,608	\$ 175,291	\$ 181,882
Contributions as a percentage of covered valuation payroll	105452.60%	222.23%	153.00%	132.41%

See Independent Auditors' Report



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

Exhibit XI

**ILLINOIS MUNICIPAL RETIREMENT FUND-ELECTED COUNTY OFFICIALS (ECO) 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 for 2018:**

Actuarial Cost Method:	Aggregate Entry Age Normal
Amortization Method:	Level percentage of payroll, Closed
Remaining Amortization Period:	25-year closed period
Asset Valuation Method:	5-year smoothed market; 20% corridor
Wage Growth Rate:	3.50%
Price Inflation Rate:	2.75%
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**

**Exhibit XII**

**SCHEDULE OF CHANGES IN THE OPEB LIABILITY AND RELATED RATIOS FOR 2018**

**Calendar Year Ended December 31, 2018**

	<b>2018</b>
<b>Total Pension Liability</b>	
Service Cost	\$ 127,400
Interest on the Total OPEB Liability	113,869
Changes of Assumptions	(177,230)
Benefit Payments	(233,715)
<b>Net Change in Total Pension Liability</b>	<b>\$ (169,676)</b>
<b>Total OPEB Liability - Beginning</b>	<b>3,298,633</b>
<b>Total OPEB Liability - Ending (A)</b>	<b>\$ 3,128,957</b>
 <b>Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability</b>	0.00%
 <b>Covered Valuation Payroll</b>	N/A
 <b>Total OPEB Liability as a Percentage of Covered Valuation Payroll</b>	N/A

**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. The County implemented GASB 75 in fiscal year 2018. Information prior to 2018 is not available.

**Methods and assumptions used to determine contribution rates:**

Valuation Date	January 1, 2018
Measurement Date	December 31, 2018
Actuarial Cost Method:	Entry Age Normal
Price Inflation Rate:	2.30%
Medical Trend Rate	3.40%-3.90% over 55 years
Salary Increases:	2.50%

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, 2018

Exhibit XIII

	General Fund			Regional Planning Commission Fund			Mental Health Fund			Early Childhood Fund		
	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
<b>REVENUES:</b>												
Property Taxes	\$ 11,553,850	\$ 12,157,822	\$ 12,631,941	\$ 0	\$ 0	\$ 0	\$ 4,405,895	\$ 4,661,225	\$ 4,799,540	\$ 9,567,237	\$ 10,246,695	\$ 8,701,175
Hotel/Motel & Auto Rental Taxes	58,232	53,500	53,500	0	0	0	0	0	0	0	0	0
Intergovernmental Revenue	16,541,685	15,863,811	15,840,369	9,581,528	12,328,737	11,956,718	310,783	338,515	338,515	125,077	75,000	75,000
Fines & Forfeitures	755,429	669,000	669,000	0	0	0	0	0	0	0	0	0
Licenses & Permits	2,095,356	2,095,762	1,555,762	0	0	0	0	0	0	0	0	0
Charges for Services	3,768,110	3,944,207	3,936,729	1,137,493	2,603,610	1,491,610	0	0	0	0	0	0
Rents and Royalties	1,041,384	1,115,086	1,115,086	0	0	0	0	0	0	0	0	0
Investment Earnings	112,134	11,650	11,650	13,918	1,500	1,500	41,818	500	500	21,839	5,000	5,000
Miscellaneous	177,929	163,232	128,895	142,783	95,670	70,650	51,568	20,000	20,000	5,290	34,250	9,250
<b>Total Revenues</b>	<b>36,104,109</b>	<b>36,074,070</b>	<b>35,942,932</b>	<b>10,875,722</b>	<b>15,029,517</b>	<b>13,520,478</b>	<b>4,810,064</b>	<b>5,020,240</b>	<b>5,158,555</b>	<b>9,719,443</b>	<b>10,360,945</b>	<b>8,790,425</b>
<b>EXPENDITURES:</b>												
Current: General Government	\$ 10,120,698	\$ 10,468,183	\$ 10,159,918	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Justice & Public Safety	24,284,922	25,061,003	24,717,076	0	0	0	0	0	0	0	0	0
Health	0	0	0	0	0	0	4,584,369	4,962,240	5,100,555	0	0	0
Education	0	0	0	0	0	0	0	0	0	9,589,871	10,321,070	8,750,550
Social Services	130,747	109,796	109,796	0	0	0	0	0	0	0	0	0
Development	487,026	499,204	481,832	9,718,833	13,271,440	13,152,337	0	0	0	0	0	0
Debt Service: Principal Retirement	380,000	380,000	380,000	0	0	0	0	0	0	0	0	0
Interest & Fiscal Charges	91,663	92,655	93,188	0	0	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>35,495,056</b>	<b>36,610,841</b>	<b>35,941,810</b>	<b>10,558,541</b>	<b>15,062,922</b>	<b>13,555,637</b>	<b>4,584,369</b>	<b>4,962,240</b>	<b>5,100,555</b>	<b>9,589,871</b>	<b>10,321,070</b>	<b>8,750,550</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>609,053</b>	<b>(536,771)</b>	<b>1,122</b>	<b>317,181</b>	<b>(33,405)</b>	<b>(35,159)</b>	<b>225,695</b>	<b>58,000</b>	<b>58,000</b>	<b>129,572</b>	<b>39,875</b>	<b>39,875</b>
<b>OTHER FINANCING SOURCES (USES):</b>												
Transfers In	1,268,772	1,328,662	1,316,951	319,525	478,646	478,646	0	0	0	0	0	0
Transfers Out	(3,756,776)	(3,756,778)	(833,985)	(275,688)	(354,400)	(352,646)	(56,779)	(58,000)	(58,000)	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>(2,488,004)</b>	<b>(2,428,116)</b>	<b>482,966</b>	<b>43,837</b>	<b>124,246</b>	<b>126,000</b>	<b>(56,779)</b>	<b>(58,000)</b>	<b>(58,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(1,878,951)</b>	<b>(2,964,887)</b>	<b>484,088</b>	<b>361,018</b>	<b>90,841</b>	<b>90,841</b>	<b>168,916</b>	<b>0</b>	<b>0</b>	<b>129,572</b>	<b>39,875</b>	<b>39,875</b>
<b>FUND BALANCES--Beginning of Year</b>	<b>4,558,983</b>	<b>4,558,983</b>	<b>4,558,983</b>	<b>695,687</b>	<b>695,687</b>	<b>695,687</b>	<b>2,971,227</b>	<b>2,971,227</b>	<b>2,971,227</b>	<b>1,971,365</b>	<b>1,971,365</b>	<b>1,971,365</b>
<b>FUND BALANCES--End of Year</b>	<b>\$ 2,680,032</b>	<b>\$ 1,594,096</b>	<b>\$ 5,043,071</b>	<b>\$ 1,056,705</b>	<b>\$ 786,528</b>	<b>\$ 786,528</b>	<b>\$ 3,140,143</b>	<b>\$ 2,971,227</b>	<b>\$ 2,971,227</b>	<b>\$ 2,100,937</b>	<b>\$ 2,011,240</b>	<b>\$ 2,011,240</b>

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## COMBINING STATEMENTS



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

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

	Tort Immunity Fund	County Highway Fund	County Bridge Fund	County Motor Fuel Tax Fund	Illinois Municipal Retirement Fund	County Public Health Fund	Animal Control Fund
<b>ASSETS</b>							
Cash	\$ 0	\$ 1,970,932	\$ 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
<b>Total Assets</b>	<b>\$ 2,526,962</b>	<b>\$ 4,789,800</b>	<b>\$ 3,482,349</b>	<b>\$ 5,049,917</b>	<b>\$ 3,921,056</b>	<b>\$ 1,972,627</b>	<b>\$ 332,071</b>
<b>LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES</b>							
<b>LIABILITIES:</b>							
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
<b>Total Liabilities</b>	<b>1,287,332</b>	<b>403,239</b>	<b>82,344</b>	<b>209,102</b>	<b>248,751</b>	<b>260,145</b>	<b>36,774</b>
<b>DEFERRED INFLOW OF RESOURCES:</b>							
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
<b>Total Deferred Inflow of Resources</b>	<b>2,479,329</b>	<b>2,659,546</b>	<b>1,331,895</b>	<b>0</b>	<b>2,605,379</b>	<b>1,264,027</b>	<b>0</b>
<b>FUND BALANCES (DEFICITS):</b>							
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
<b>Total Fund Balances (Deficits)</b>	<b>(1,239,699)</b>	<b>1,727,015</b>	<b>2,068,110</b>	<b>4,840,815</b>	<b>1,066,926</b>	<b>448,455</b>	<b>295,297</b>
<b>Total Liabilities, Deferred Inflow of Resources, and Fund Balances</b>	<b>\$ 2,526,962</b>	<b>\$ 4,789,800</b>	<b>\$ 3,482,349</b>	<b>\$ 5,049,917</b>	<b>\$ 3,921,056</b>	<b>\$ 1,972,627</b>	<b>\$ 332,071</b>

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

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	-----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
<b>ASSETS</b>							
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
<b>Total Assets</b>	<b>\$ 113,425</b>	<b>\$ 46,887</b>	<b>\$ 207,828</b>	<b>\$ 551,534</b>	<b>\$ 4,189,292</b>	<b>\$ 380,682</b>	<b>\$ 6,321,708</b>
<b>LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES</b>							
<b>LIABILITIES:</b>							
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
<b>Total Liabilities</b>	<b>6,916</b>	<b>671</b>	<b>0</b>	<b>4,591</b>	<b>1,259,845</b>	<b>70,393</b>	<b>177,057</b>
<b>DEFERRED INFLOW OF RESOURCES:</b>							
Unavailable Revenue	0	0	0	0	460,423	0	0
Subsequent Years Property Taxes	0	0	0	106,042	0	0	4,141,613
<b>Total Deferred Inflow of Resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>106,042</b>	<b>460,423</b>	<b>0</b>	<b>4,141,613</b>
<b>FUND BALANCES (DEFICITS):</b>							
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
<b>Total Fund Balances (Deficits)</b>	<b>106,509</b>	<b>46,216</b>	<b>207,828</b>	<b>440,901</b>	<b>2,469,024</b>	<b>310,289</b>	<b>2,003,038</b>
<b>Total Liabilities, Deferred Inflow of Resources, and Fund Balances</b>	<b>\$ 113,425</b>	<b>\$ 46,887</b>	<b>\$ 207,828</b>	<b>\$ 551,534</b>	<b>\$ 4,189,292</b>	<b>\$ 380,682</b>	<b>\$ 6,321,708</b>



COUNTY OF CHAMPAIGN, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
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
<b>ASSETS</b>							
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
<b>Total Assets</b>	<b>\$ 406,687</b>	<b>\$ 3,015,786</b>	<b>\$ 919,250</b>	<b>\$ 7,350,043</b>	<b>\$ 383,286</b>	<b>\$ 749</b>	<b>\$ 131,109</b>
<b>LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES</b>							
<b>LIABILITIES:</b>							
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
<b>Total Liabilities</b>	<b>671,848</b>	<b>219,997</b>	<b>894</b>	<b>7,150</b>	<b>5,572</b>	<b>749</b>	<b>1,039</b>
<b>DEFERRED INFLOW OF RESOURCES:</b>							
Unavailable Revenue	23,392	0	0	0	0	0	0
Subsequent Years Property Taxes	0	2,155,075	0	0	0	0	0
<b>Total Deferred Inflow of Resources</b>	<b>23,392</b>	<b>2,155,075</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCES (DEFICITS):</b>							
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
<b>Total Fund Balances (Deficits)</b>	<b>(288,553)</b>	<b>640,714</b>	<b>918,356</b>	<b>7,342,893</b>	<b>377,714</b>	<b>0</b>	<b>130,070</b>
<b>Total Liabilities, Deferred Inflow of Resources, and Fund Balances</b>	<b>\$ 406,687</b>	<b>\$ 3,015,786</b>	<b>\$ 919,250</b>	<b>\$ 7,350,043</b>	<b>\$ 383,286</b>	<b>\$ 749</b>	<b>\$ 131,109</b>

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

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

	Court's Automation Fund	Recorder's Automation Fund	Child Support Services Fund	Probation Services Fund	Tax Sale Automation Fund	State's Attorney Drug Forfeitures Fund	Property Tax Interest Fee Fund
<b>ASSETS</b>							
Cash	\$ 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
<b>Total Assets</b>	<b>\$ 121,785</b>	<b>\$ 528,769</b>	<b>\$ 109,846</b>	<b>\$ 1,683,966</b>	<b>\$ 36,553</b>	<b>\$ 29,998</b>	<b>\$ 155,878</b>
<b>LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES</b>							
<b>LIABILITIES:</b>							
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
<b>Total Liabilities</b>	<b>0</b>	<b>26,723</b>	<b>1,746</b>	<b>203,058</b>	<b>2,322</b>	<b>9,719</b>	<b>55,015</b>
<b>DEFERRED INFLOW OF RESOURCES:</b>							
Unavailable Revenue	0	0	0	0	0	0	0
Subsequent Years Property Taxes	0	0	0	0	0	0	0
<b>Total Deferred Inflow of Resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCES (DEFICITS):</b>							
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
<b>Total Fund Balances (Deficits)</b>	<b>121,785</b>	<b>502,046</b>	<b>108,100</b>	<b>1,480,908</b>	<b>34,231</b>	<b>20,279</b>	<b>100,863</b>
<b>Total Liabilities, Deferred Inflow of Resources, and Fund Balances</b>	<b>\$ 121,785</b>	<b>\$ 528,769</b>	<b>\$ 109,846</b>	<b>\$ 1,683,966</b>	<b>\$ 36,553</b>	<b>\$ 29,998</b>	<b>\$ 155,878</b>

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

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	-----Special Revenue Funds-----						
	Election Assistance/ Accessibility Grant Fund	County Historical Fund	Circuit Clerk Operations & Administration Fund	Circuit Clerk Electronic Citations Fund	State's Atty Records Automation Fund	Jail Commissary Fund	County Jail Medical Costs Fund
<b>ASSETS</b>							
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
<b>Total Assets</b>	<b>\$ 17,055</b>	<b>\$ 8,728</b>	<b>\$ 79,007</b>	<b>\$ 69,407</b>	<b>\$ 4,364</b>	<b>\$ 388,623</b>	<b>\$ 23,081</b>
<b>LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES</b>							
<b>LIABILITIES:</b>							
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
<b>Total Liabilities</b>	<b>11,711</b>	<b>0</b>	<b>20,228</b>	<b>0</b>	<b>0</b>	<b>21,195</b>	<b>19,823</b>
<b>DEFERRED INFLOW OF RESOURCES:</b>							
Unavailable Revenue	0	0	0	0	0	0	0
Subsequent Years Property Taxes	0	0	0	0	0	0	0
<b>Total Deferred Inflow of Resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCES (DEFICITS):</b>							
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
<b>Total Fund Balances (Deficits)</b>	<b>5,344</b>	<b>8,728</b>	<b>58,779</b>	<b>69,407</b>	<b>4,364</b>	<b>367,428</b>	<b>3,258</b>
<b>Total Liabilities, Deferred Inflow of Resources, and Fund Balances</b>	<b>\$ 17,055</b>	<b>\$ 8,728</b>	<b>\$ 79,007</b>	<b>\$ 69,407</b>	<b>\$ 4,364</b>	<b>\$ 388,623</b>	<b>\$ 23,081</b>

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

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	-----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
<b>ASSETS</b>						
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
<b>Total Assets</b>	<b>\$ 141,918</b>	<b>\$ 111,962</b>	<b>\$ 40,917</b>	<b>\$ 41,864</b>	<b>\$ 55,580</b>	<b>\$ 137,359</b>
<b>LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES</b>						
<b>LIABILITIES:</b>						
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
<b>Total Liabilities</b>	<b>308</b>	<b>19,215</b>	<b>40,103</b>	<b>1,200</b>	<b>22,640</b>	<b>2,769</b>
<b>DEFERRED INFLOW OF RESOURCES:</b>						
Unavailable Revenue	0	0	0	0	20,310	0
Subsequent Years Property Taxes	0	0	0	0	0	0
<b>Total Deferred Inflow of Resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,310</b>	<b>0</b>
<b>FUND BALANCES (DEFICITS):</b>						
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
<b>Total Fund Balances (Deficits)</b>	<b>141,610</b>	<b>92,747</b>	<b>814</b>	<b>40,664</b>	<b>12,630</b>	<b>134,590</b>
<b>Total Liabilities, Deferred Inflow of Resources, and Fund Balances</b>	<b>\$ 141,918</b>	<b>\$ 111,962</b>	<b>\$ 40,917</b>	<b>\$ 41,864</b>	<b>\$ 55,580</b>	<b>\$ 137,359</b>

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

Exhibit A-1  
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	/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
<b>ASSETS</b>				
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	<u>\$ 444,718</u>	<u>\$ 1,930,960</u>	<u>\$ 274,639</u>	<u>\$ 52,530,025</u>
<b>LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES</b>				
<b>LIABILITIES:</b>				
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
<b>DEFERRED INFLOW OF RESOURCES:</b>				
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
<b>FUND BALANCES (DEFICITS):</b>				
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	<u>\$ 444,718</u>	<u>\$ 1,930,960</u>	<u>\$ 274,639</u>	<u>\$ 52,530,025</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 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
<b>Total Revenues</b>	<b>1,609,742</b>	<b>2,860,938</b>	<b>1,240,941</b>	<b>2,944,757</b>	<b>2,720,935</b>	<b>1,460,452</b>	<b>600,013</b>
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
<b>Total Expenditures</b>	<b>1,455,584</b>	<b>3,948,898</b>	<b>1,754,975</b>	<b>1,122,696</b>	<b>2,769,141</b>	<b>1,503,044</b>	<b>550,319</b>
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
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>41,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>Total Revenues</b>	<b>97,641</b>	<b>16,228</b>	<b>26,025</b>	<b>99,308</b>	<b>4,944,318</b>	<b>311,947</b>	<b>3,706,811</b>
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
<b>Total Expenditures</b>	<b>88,776</b>	<b>16,108</b>	<b>100,270</b>	<b>0</b>	<b>2,755,389</b>	<b>299,821</b>	<b>3,561,550</b>
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)
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>(1,995,341)</b>	<b>0</b>	<b>(43,221)</b>
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
<b>Total Revenues</b>	<b>2,424,998</b>	<b>1,563,219</b>	<b>20,286</b>	<b>169,691</b>	<b>5,572</b>	<b>10,730</b>	<b>25,302</b>
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
<b>Total Expenditures</b>	<b>2,542,023</b>	<b>1,638,576</b>	<b>31,838</b>	<b>125,521</b>	<b>0</b>	<b>10,730</b>	<b>5,901</b>
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
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>(5,836)</b>	<b>(89,481)</b>	<b>(5,572)</b>	<b>0</b>	<b>0</b>
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
<b>Total Revenues</b>	<b>235,862</b>	<b>191,270</b>	<b>2,687</b>	<b>429,354</b>	<b>26,793</b>	<b>27,913</b>	<b>55,077</b>
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
<b>Total Expenditures</b>	<b>211,848</b>	<b>239,661</b>	<b>51,556</b>	<b>255,280</b>	<b>33,070</b>	<b>31,597</b>	<b>0</b>
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)
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(193,500)</b>	<b>0</b>	<b>(9,000)</b>	<b>(55,015)</b>
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
<b>Total Revenues</b>	<b>11,814</b>	<b>127</b>	<b>173,758</b>	<b>16,808</b>	<b>5,973</b>	<b>51,501</b>	<b>19,823</b>
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
<b>Total Expenditures</b>	<b>11,711</b>	<b>0</b>	<b>214,744</b>	<b>37,613</b>	<b>12,499</b>	<b>73,853</b>	<b>0</b>
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)
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(19,823)</b>
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	<b>\$ 5,344</b>	<b>\$ 8,728</b>	<b>\$ 58,779</b>	<b>\$ 69,407</b>	<b>\$ 4,364</b>	<b>\$ 367,428</b>	<b>\$ 3,258</b>

COUNTY OF CHAMPAIGN, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2018

Exhibit A-2  
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-----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
<b>Total Revenues</b>	<b>23,474</b>	<b>235,652</b>	<b>193</b>	<b>33,442</b>	<b>283,096</b>	<b>19,212</b>
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
<b>Total Expenditures</b>	<b>16,197</b>	<b>292,233</b>	<b>40,722</b>	<b>37,437</b>	<b>311,499</b>	<b>75,647</b>
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
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>40,917</b>	<b>0</b>	<b>0</b>	<b>60,117</b>
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

	/- 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
	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Funds</u>
REVENUES:				
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
	<u>1,447,318</u>	<u>15,354</u>	<u>3,689</u>	<u>30,170,044</u>
Total Revenues				
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
	<u>1,439,254</u>	<u>1,228,276</u>	<u>16,916</u>	<u>28,912,773</u>
Total Expenditures				
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>8,064</u>	<u>(1,212,922)</u>	<u>(13,227)</u>	<u>1,257,271</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	0	1,825,860	0	2,216,280
Transfers Out	0	0	0	(2,565,175)
	<u>0</u>	<u>1,825,860</u>	<u>0</u>	<u>(348,895)</u>
Net Other Financing Sources (Uses)				
CHANGES IN FUND BALANCE	8,064	612,938	(13,227)	908,376
FUND BALANCE--Beginning of Year	<u>436,654</u>	<u>1,294,749</u>	<u>287,866</u>	<u>28,939,161</u>
FUND BALANCE--End of Year	<u>\$ 444,718</u>	<u>\$ 1,907,687</u>	<u>\$ 274,639</u>	<u>\$ 29,847,537</u>

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

	Self-Funded Insurance Fund	Employee Health Insurance Fund	Total Internal Service Funds
<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	3,085,426	594,321	3,679,747
Total Assets	5,884,611	618,998	6,503,609
<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	2,788,100	0	2,788,100
Total Liabilities	4,352,526	90,221	4,442,747
<u>NET POSITION</u>			
Unrestricted	1,532,085	528,777	2,060,862
Total Net Position	\$ 1,532,085	\$ 528,777	\$ 2,060,862

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	<u>52,603</u>	<u>5,037</u>	<u>57,640</u>
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
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
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>
<b>CASH FLOWS FROM INVESTMENT ACTIVITIES:</b>			
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>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>(403,385)</b>	<b>(457,196)</b>	<b>(860,581)</b>
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>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>			
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

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



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

	Township Motor Fuel Tax Fund	Township Bridge Fund	Total Private Purpose Trust Funds
	<u>          </u>	<u>          </u>	<u>          </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>          </u>	<u>          </u>	<u>          </u>
Total Additions	2,171,198	2,928	2,174,126
	<u>          </u>	<u>          </u>	<u>          </u>
DEDUCTIONS:			
Township Road & Bridge Maintenance:			
Services	\$ 2,218,947	\$ 0	\$ 2,218,947
Capital Outlay	0	100,489	100,489
	<u>          </u>	<u>          </u>	<u>          </u>
Total Deductions	2,218,947	100,489	2,319,436
	<u>          </u>	<u>          </u>	<u>          </u>
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>\$ 911,426</u>	<u>\$ 72,176</u>	<u>\$ 983,602</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>
<b><u>GARNISHMENTS FUND</u></b>				
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>
<b><u>ESTATE FUND</u></b>				
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>
<b><u>PROPERTY CONDEMNATIONS FUND</u></b>				
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>
<b><u>SHERIFF FORECLOSURE FUND</u></b>				
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>
<b><u>COUNTY COLLECTOR FUND</u></b>				
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>
<b><u>CIRCUIT CLERK FUND</u></b>				
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>
<b><u>COUNTY CLERK FUND</u></b>				
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>
<b><u>COURT SERVICES FUND</u></b>				
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>
<b><u>TOTAL ALL AGENCY FUNDS</u></b>				
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>

INDIVIDUAL FUND  
STATEMENTS AND SCHEDULES





COUNTY OF CHAMPAIGN, ILLINOIS  
GENERAL CORPORATE FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Cash	\$ 5,037,591	\$ 4,178,769
Receivables, Net of Uncollectible Amounts:		
Property Taxes	12,776,807	11,896,816
Intergovernmental	3,855,176	3,749,611
Other	160,990	257,694
Due From Other Funds	2,721,527	2,004,554
Prepaid Items	4,092	5,488
Resident Trust Accounts	9,730	6,302
Total Assets	\$ 24,565,913	\$ 22,099,234
 <u>LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	\$ 957,608	\$ 868,041
Accounts Payable	1,283,032	555,656
Due To Other Funds	3,542,118	1,552,371
Due to Other Governments	0	204
Funds Held For Others	76,640	18,219
Unearned Revenue	180,044	3,566
Total Liabilities	6,039,442	2,998,057
DEFERRED INFLOW OF RESOURCES:		
Unavailable Revenue	1,731,837	1,788,565
Subsequent Year's Property Taxes	12,776,807	11,896,816
Total Deferred Inflow of Resources	14,508,644	13,685,381
FUND BALANCE:		
Non-spendable For Prepaid Items	4,092	5,488
Restricted For Debt Service	289,375	259,346
Assigned	307,427	307,427
Unassigned	3,416,933	4,843,535
Total Fund Balance	4,017,827	5,415,796
Total Liabilities, Deferred Inflow of Resources, and Fund Balance	\$ 24,565,913	\$ 22,099,234

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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Property Tax	\$ 11,553,850	\$ 11,553,850	\$ 12,157,822	\$ 12,631,941	\$ 11,385,142
Hotel / Motel Tax	24,348	24,348	21,500	21,500	21,090
County Auto Rental Tax	33,884	33,884	32,000	32,000	31,570
Intergovernmental Revenue	16,541,685	16,541,685	15,863,811	15,840,369	16,222,159
Fines & Forfeitures	755,429	755,429	669,000	669,000	641,183
Licenses & Permits	2,095,356	2,095,356	2,095,762	1,555,762	1,573,676
Charges for Services	3,868,998	3,768,110	3,944,207	3,936,729	3,848,905
Rents and Royalties	1,041,384	1,041,384	1,115,086	1,115,086	1,008,717
Investment Earnings	112,134	112,134	11,650	11,650	45,012
Miscellaneous	177,929	177,929	163,232	128,895	177,452
<b>Total Revenues</b>	<b>36,204,997</b>	<b>36,104,109</b>	<b>36,074,070</b>	<b>35,942,932</b>	<b>34,954,906</b>
<b>EXPENDITURES:</b>					
Current:					
Salaries	22,405,706	22,469,888	22,914,711	22,663,100	21,875,893
Fringe Benefits	2,943,964	2,951,175	3,206,813	3,305,280	3,054,889
Commodities	2,387,468	2,398,625	2,514,062	2,074,178	1,998,520
Services	6,816,912	6,934,771	7,225,966	7,281,064	6,684,567
Capital Outlay	268,934	268,934	276,634	145,000	325,961
Debt Service:					
Principal Retirement	380,000	380,000	380,000	380,000	375,000
Interest & Fiscal Charges	91,663	91,663	92,655	93,188	99,576
<b>Total Expenditures</b>	<b>35,294,647</b>	<b>35,495,056</b>	<b>36,610,841</b>	<b>35,941,810</b>	<b>34,414,406</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>910,350</b>	<b>609,053</b>	<b>(536,771)</b>	<b>1,122</b>	<b>540,500</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	1,448,457	1,268,772	1,328,662	1,316,951	933,128
Transfers Out	(3,756,776)	(3,756,776)	(3,756,778)	(833,985)	(880,614)
<b>Net Other Financing Sources (Uses)</b>	<b>(2,308,319)</b>	<b>(2,488,004)</b>	<b>(2,428,116)</b>	<b>482,966</b>	<b>52,514</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(1,397,969)</b>	<b>(1,878,951)</b>	<b>(2,964,887)</b>	<b>484,088</b>	<b>593,014</b>
<b>FUND BALANCE--Beginning of Year</b>	<b>5,415,796</b>	<b>4,558,983</b>	<b>4,558,983</b>	<b>4,558,983</b>	<b>4,822,782</b>
<b>FUND BALANCE--End of Year</b>	<b>\$ 4,017,827</b>	<b>\$ 2,680,032</b>	<b>\$ 1,594,096</b>	<b>\$ 5,043,071</b>	<b>\$ 5,415,796</b>
Revenues/Sources Conversion to GAAP Basis		(250,064)			
Expenditures/Uses Conversion to GAAP Basis		200,409			
Beginning Fund Balance Conversion to GAAP Basis		856,813			
<b>GAAP Basis Fund Balance</b>		<b>\$ 3,487,190</b>			

## 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, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Cash	\$ 759,102	\$ 1,029,324
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	1,111,815	506,115
Other	18,346	22,079
Due From Other Funds	401,944	221,166
Prepaid Items	39,858	0
Total Assets	\$ 2,331,065	\$ 1,778,684
 <u>LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	\$ 143,492	\$ 121,678
Accounts Payable	403,382	263,204
Due To Other Funds	189,888	236,378
Unearned Revenue	29,972	15,300
Total Liabilities	766,734	636,560
DEFERRED INFLOW OF RESOURCES:		
Unavailable Revenue	198,224	110,236
	198,224	110,236
FUND BALANCE (DEFICIT):		
Non-spendable For Prepaid Items	39,858	0
Restricted For Development	1,326,249	1,031,888
Total Fund Balance (Deficit)	1,366,107	1,031,888
Total Liabilities, Deferred Inflow of Resources, and Fund Balance	\$ 2,331,065	\$ 1,778,684

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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Intergovernmental Revenue	\$ 9,581,528	\$ 9,581,528	\$ 12,328,737	\$ 11,956,718	\$ 8,779,213
Charges for Services	1,137,493	1,137,493	2,603,610	1,491,610	979,170
Investment Earnings	13,918	13,918	1,500	1,500	6,146
Miscellaneous	142,783	142,783	95,670	70,650	93,664
<b>Total Revenues</b>	<b>10,875,722</b>	<b>10,875,722</b>	<b>15,029,517</b>	<b>13,520,478</b>	<b>9,858,193</b>
<b>EXPENDITURES:</b>					
Development:					
Salaries	3,522,942	3,522,942	5,623,265	4,668,500	3,239,363
Fringe Benefits	873,926	873,926	957,999	964,925	786,475
Commodities	238,437	238,437	543,849	258,300	185,865
Services	5,845,438	5,767,159	7,755,051	7,618,412	5,309,888
Capital Outlay	156,077	156,077	182,758	45,500	126,158
<b>Total Expenditures</b>	<b>10,636,820</b>	<b>10,558,541</b>	<b>15,062,922</b>	<b>13,555,637</b>	<b>9,647,749</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>238,902</b>	<b>317,181</b>	<b>(33,405)</b>	<b>(35,159)</b>	<b>210,444</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	371,005	319,525	478,646	478,646	473,020
Transfers Out	(275,688)	(275,688)	(354,400)	(352,646)	(366,085)
<b>Net Other Financing Sources (Uses)</b>	<b>95,317</b>	<b>43,837</b>	<b>124,246</b>	<b>126,000</b>	<b>106,935</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>334,219</b>	<b>361,018</b>	<b>90,841</b>	<b>90,841</b>	<b>317,379</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>1,031,888</b>	<b>695,687</b>	<b>695,687</b>	<b>695,687</b>	<b>714,509</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>\$ 1,366,107</b>	<b>\$ 1,056,705</b>	<b>\$ 786,528</b>	<b>\$ 786,528</b>	<b>\$ 1,031,888</b>
Revenues/Sources Conversion to GAAP Basis		51,480			
Expenditures/Uses Conversion to GAAP Basis		(78,279)			
Beginning Fund Balance Conversion to GAAP Basis		336,201			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>\$ 1,366,107</b>			

COUNTY OF CHAMPAIGN, ILLINOIS  
 MENTAL HEALTH FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Cash	\$ 3,281,562	\$ 2,918,258
Receivables, Net of Uncollectible Amounts:		
Property Taxes	4,963,972	4,764,136
Other	114,491	16,773
Due From Other Funds	128,876	128,404
Prepaid Items	140	0
Total Assets	<u>\$ 8,489,041</u>	<u>\$ 7,827,571</u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	\$ 20,991	\$ 15,383
Accounts Payable	217,952	6,416
Due To Other Funds	31,492	53,756
Total Liabilities	270,435	75,555
DEFERRED INFLOW OF RESOURCES:		
Unavailable Revenue	114,491	16,653
Subsequent Year's Property Taxes	4,963,972	4,764,136
Total Deferred Inflow of Resources	5,078,463	4,780,789
FUND BALANCE (DEFICIT):		
Non-spendable For Prepaid Items	140	0
Restricted For Health and Education	3,140,003	2,971,227
Total Fund Balance (Deficit)	3,140,143	2,971,227
Total Liabilities, Deferrd Inflows of Resources, and Fund Balance	<u>\$ 8,489,041</u>	<u>\$ 7,827,571</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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$ 4,405,895	\$ 4,405,895	\$ 4,661,225	\$ 4,799,540	\$ 4,425,348
Intergovernmental Revenue	310,783	310,783	338,515	338,515	287,697
Investment Earnings	41,818	41,818	500	500	18,473
Miscellaneous	51,568	51,568	20,000	20,000	122,420
Total Revenues	<u>4,810,064</u>	<u>4,810,064</u>	<u>5,020,240</u>	<u>5,158,555</u>	<u>4,853,938</u>
EXPENDITURES:					
Health:					
Salaries	410,095	410,095	411,596	407,332	351,463
Fringe Benefits	111,978	111,978	126,777	131,041	97,757
Commodities	10,049	10,049	20,983	20,983	6,263
Services	4,052,247	4,052,247	4,402,884	4,541,199	4,026,246
Total Expenditures	<u>4,584,369</u>	<u>4,584,369</u>	<u>4,962,240</u>	<u>5,100,555</u>	<u>4,481,729</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>225,695</u>	<u>225,695</u>	<u>58,000</u>	<u>58,000</u>	<u>372,209</u>
OTHER FINANCING SOURCES (USES):					
Transfers Out	<u>(56,779)</u>	<u>(56,779)</u>	<u>(58,000)</u>	<u>(58,000)</u>	<u>(57,288)</u>
Net Other Financing Sources (Uses)	<u>(56,779)</u>	<u>(56,779)</u>	<u>(58,000)</u>	<u>(58,000)</u>	<u>(57,288)</u>
NET CHANGE IN FUND BALANCE	168,916	168,916	0	0	314,921
FUND BALANCE (DEFICIT)--Beginning of Year	<u>2,971,227</u>	<u>2,971,227</u>	<u>2,971,227</u>	<u>2,971,227</u>	<u>2,656,306</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 3,140,143</u>	<u>\$ 3,140,143</u>	<u>\$ 2,971,227</u>	<u>\$ 2,971,227</u>	<u>\$ 2,971,227</u>



COUNTY OF CHAMPAIGN, ILLINOIS  
EARLY CHILDHOOD FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Cash	\$ 1,752,841	\$ 1,402,043
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	955,390	1,075,756
Other	6,178	4,640
Due From Other Funds	0	45,602
Prepaid Items	10,198	8,534
Total Assets	\$ 2,724,607	\$ 2,536,575
 <u>LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	\$ 197,997	\$ 162,339
Accounts Payable	77,855	102,621
Due To Other Funds	230,968	216,389
Total Liabilities	506,820	481,349
DEFERRED INFLOW OF RESOURCES:		
Unavailable Revenue	116,850	83,861
FUND BALANCE (DEFICIT):		
Non-spendable For Prepaid Items	10,198	8,534
Restricted For Health and Education	2,090,739	1,962,831
Total Fund Balance (Deficit)	2,100,937	1,971,365
Total Liabilities, Deferred inflow of Resources, and Fund Balance	\$ 2,724,607	\$ 2,536,575

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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Intergovernmental Revenue	\$ 9,567,237	\$ 9,567,237	\$ 10,246,695	\$ 8,701,175	\$ 8,037,502
Charges for Services	125,077	125,077	75,000	75,000	95,818
Investment Earnings	21,839	21,839	5,000	5,000	8,699
Miscellaneous	5,290	5,290	34,250	9,250	39,975
<b>Total Revenues</b>	<b>9,719,443</b>	<b>9,719,443</b>	<b>10,360,945</b>	<b>8,790,425</b>	<b>8,181,994</b>
<b>EXPENDITURES:</b>					
Education:					
Salaries	4,397,948	4,397,948	4,522,680	4,450,975	3,856,190
Fringe Benefits	1,469,017	1,469,017	1,673,185	1,655,100	1,327,830
Commodities	569,233	569,233	646,564	471,625	424,502
Services	3,004,436	3,004,436	3,323,729	2,156,350	2,025,404
Capital Outlay	149,237	149,237	154,912	16,500	111,655
<b>Total Expenditures</b>	<b>9,589,871</b>	<b>9,589,871</b>	<b>10,321,070</b>	<b>8,750,550</b>	<b>7,745,581</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>129,572</b>	<b>129,572</b>	<b>39,875</b>	<b>39,875</b>	<b>436,413</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers Out	0	0	0	0	(1,400,000)
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,400,000)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>129,572</b>	<b>129,572</b>	<b>39,875</b>	<b>39,875</b>	<b>(963,587)</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>1,971,365</b>	<b>1,971,365</b>	<b>1,971,365</b>	<b>1,971,365</b>	<b>2,934,952</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>\$ 2,100,937</b>	<b>\$ 2,100,937</b>	<b>\$ 2,011,240</b>	<b>\$ 2,011,240</b>	<b>\$ 1,971,365</b>

COUNTY OF CHAMPAIGN, ILLINOIS  
TORT IMMUNITY FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<u>ASSETS</u>		
Receivables, Net of Uncollectible Amounts:		
Property Taxes	\$ 2,479,329	\$ 1,660,357
Intergovernmental	30	29
Due From Other Funds	<u>47,603</u>	<u>47,172</u>
Total Assets	<u><u>\$ 2,526,962</u></u>	<u><u>\$ 1,707,558</u></u>
 <u>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	\$ 1,470	\$ 0
Due To Other Funds	<u>1,285,862</u>	<u>1,441,058</u>
Total Liabilities	<u>1,287,332</u>	<u>1,441,058</u>
DEFERRED INFLOW OF RESOURCES:		
Subsequent Year's Property Taxes	<u>2,479,329</u>	<u>1,660,357</u>
Total Deferred Inflow of Resources	<u>2,479,329</u>	<u>1,660,357</u>
FUND BALANCE (DEFICIT):		
Unassigned	<u>(1,239,699)</u>	<u>(1,393,857)</u>
Total Fund Balance (Deficit)	<u>(1,239,699)</u>	<u>(1,393,857)</u>
Total Liabilities, Deferred inflows and Fund Balance	<u><u>\$ 2,526,962</u></u>	<u><u>\$ 1,707,558</u></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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$1,609,742	\$1,609,742	\$1,622,434	\$1,670,884	\$1,542,755
Total Revenues	<u>1,609,742</u>	<u>1,609,742</u>	<u>1,622,434</u>	<u>1,670,884</u>	<u>1,542,755</u>
EXPENDITURES:					
General Government:					
Fringe Benefits	88,818	90,231	90,231	83,322	76,057
Services	72,975	72,975	78,852	71,986	96,527
Justice & Public Safety:					
Fringe Benefits	653,715	653,715	653,716	603,658	597,185
Services	636,643	636,643	687,918	628,014	677,113
Development:					
Fringe Benefits	3,433	3,433	3,433	3,170	3,284
Highway					
Services	0	0	0	0	30
Total Expenditures	<u>1,455,584</u>	<u>1,456,997</u>	<u>1,514,150</u>	<u>1,390,150</u>	<u>1,450,196</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>154,158</u>	<u>152,745</u>	<u>108,284</u>	<u>280,734</u>	<u>92,559</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	0	1,130	0	0	0
Net Other Financing Sources (Uses)	<u>0</u>	<u>1,130</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET CHANGE IN FUND BALANCE	154,158	153,875	108,284	280,734	92,559
FUND BALANCE (DEFICIT)--Beginning of Year	<u>(1,393,857)</u>	<u>(1,394,694)</u>	<u>(1,394,694)</u>	<u>(1,394,694)</u>	<u>(1,486,416)</u>
FUND BALANCE (DEFICIT)--End of Year	<u><u>\$ (1,239,699)</u></u>	<u><u>\$ (1,240,819)</u></u>	<u><u>\$ (1,286,410)</u></u>	<u><u>\$ (1,113,960)</u></u>	<u><u>\$ (1,393,857)</u></u>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		283			
Beginning Fund Balance Conversion to GAAP Basis		<u>837</u>			
GAAP Basis Fund Balance (Deficit)		<u><u>\$ (1,239,699)</u></u>			

COUNTY OF CHAMPAIGN, ILLINOIS  
COUNTY HIGHWAY FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Cash	\$ 1,970,932	\$ 2,822,431
Receivables, Net of Uncollectible Amounts:		
Property Taxes	2,659,546	2,551,879
Intergovernmental	0	21,633
Other	227	300
Due From Other Funds	159,095	156,696
Total Assets	\$ 4,789,800	\$ 5,552,939
 <u>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	46,888	53,712
Accounts Payable	233,459	33,412
Due To Other Funds	122,892	139,961
Total Liabilities	403,239	227,085
DEFERRED INFLOW OF RESOURCES:		
Subsequent Year's Property Taxes	2,659,546	2,551,879
Total Deferred Inflow of Resources	2,659,546	2,551,879
FUND BALANCE (DEFICIT):		
Restricted For Highways and Bridges	1,727,015	2,773,975
Total Fund Balance (Deficit)	1,727,015	2,773,975
Total Liabilities, Deferred Inflows and Fund Balance	\$ 4,789,800	\$ 5,552,939

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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Property Tax	\$ 2,358,760	\$ 2,358,760	\$ 2,493,593	\$ 2,568,058	\$ 2,371,976
Intergovernmental Revenue	2,512	2,512	290,000	290,000	103,094
Charges for Services	449,931	446,430	442,000	442,000	425,901
Investment Earnings	46,147	46,147	3,000	3,000	15,324
Miscellaneous	3,588	3,588	400,000	400,000	1,152,794
<b>Total Revenues</b>	<b>2,860,938</b>	<b>2,857,437</b>	<b>3,628,593</b>	<b>3,703,058</b>	<b>4,069,089</b>
<b>EXPENDITURES:</b>					
Highways & Bridges:					
Salaries	1,237,402	1,237,402	1,317,196	1,317,558	1,274,525
Fringe Benefits	435,047	435,047	498,476	498,114	428,298
Commodities	160,049	160,049	184,300	185,200	146,566
Services	492,928	492,928	624,000	623,100	497,111
Capital Outlay	1,623,472	1,623,472	1,945,000	1,119,465	22,396
<b>Total Expenditures</b>	<b>3,948,898</b>	<b>3,948,898</b>	<b>4,568,972</b>	<b>3,743,437</b>	<b>2,368,896</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(1,087,960)</b>	<b>(1,091,461)</b>	<b>(940,379)</b>	<b>(40,379)</b>	<b>1,700,193</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	141,000	141,000	141,000	141,000	82,000
Transfers Out	(100,000)	(100,000)	(100,000)	(100,000)	0
<b>Net Other Financing Sources (Uses)</b>	<b>41,000</b>	<b>41,000</b>	<b>41,000</b>	<b>41,000</b>	<b>82,000</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(1,046,960)</b>	<b>(1,050,461)</b>	<b>(899,379)</b>	<b>621</b>	<b>1,782,193</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>2,773,975</b>	<b>2,773,975</b>	<b>2,773,975</b>	<b>2,773,975</b>	<b>991,782</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>\$ 1,727,015</b>	<b>\$ 1,723,514</b>	<b>\$ 1,874,596</b>	<b>\$ 2,774,596</b>	<b>\$ 2,773,975</b>
Revenues/Sources Conversion to GAAP Basis		3,501			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>\$ 1,727,015</b>			

COUNTY OF CHAMPAIGN, ILLINOIS  
COUNTY BRIDGE FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Cash	\$ 2,115,435	\$ 2,565,967
Receivables. Net of Uncollectible Amounts:		
Property Taxes	1,331,895	1,280,029
Due From Other Funds	35,019	35,019
Total Assets	<u>\$ 3,482,349</u>	<u>\$ 3,881,015</u>
 <u>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	82,344	18,842
Total Liabilities	82,344	18,842
DEFERRED INFLOW OF RESOURCES:		
Subsequent Year's Property Taxes	1,331,895	1,280,029
Total Deferred Inflow of Resources	1,331,895	1,280,029
FUND BALANCE (DEFICIT):		
Restricted For Highways and Bridges	2,068,110	2,582,144
Total Fund Balance (Deficit)	2,068,110	2,582,144
Total Liabilities, Deferred Inflows and Fund Balance	<u>\$ 3,482,349</u>	<u>\$ 3,881,015</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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$ 1,180,879	\$ 1,180,879	\$ 1,250,793	\$ 1,288,145	\$ 1,189,209
Intergovernmental Revenue	0	0	0	0	156
Investment Earnings	47,511	47,511	10,000	10,000	25,585
Miscellaneous	12,551	12,551	1,000	1,000	3,295
Total Revenues	<u>1,240,941</u>	<u>1,240,941</u>	<u>1,261,793</u>	<u>1,299,145</u>	<u>1,218,245</u>
EXPENDITURES:					
Highways & Bridges:					
Services	207,344	207,344	351,000	351,000	162,315
Capital Outlay	1,547,631	1,547,631	1,800,000	1,800,000	1,603,427
Total Expenditures	<u>1,754,975</u>	<u>1,754,975</u>	<u>2,151,000</u>	<u>2,151,000</u>	<u>1,765,742</u>
NET CHANGE IN FUND BALANCE	(514,034)	(514,034)	(889,207)	(851,855)	(547,497)
FUND BALANCE (DEFICIT)--Beginning of Year	<u>2,582,144</u>	<u>2,582,144</u>	<u>2,582,144</u>	<u>2,582,144</u>	<u>3,129,641</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 2,068,110</u>	<u>\$ 2,068,110</u>	<u>\$ 1,692,937</u>	<u>\$ 1,730,289</u>	<u>\$ 2,582,144</u>



COUNTY OF CHAMPAIGN, ILLINOIS  
COUNTY MOTOR FUEL TAX FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<u>ASSETS</u>		
Cash	\$ 4,858,178	\$ 2,983,791
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	<u>191,739</u>	<u>190,452</u>
Total Assets	<u><u>\$ 5,049,917</u></u>	<u><u>\$ 3,174,243</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	5,664	5,552
Accounts Payable	162,880	149,937
Due to other Funds	<u>40,558</u>	<u>0</u>
Total Liabilities	<u>209,102</u>	<u>155,489</u>
 FUND BALANCE (DEFICIT):		
Restricted For Highways and Bridges	<u>4,840,815</u>	<u>3,018,754</u>
Total Fund Balance (Deficit)	<u>4,840,815</u>	<u>3,018,754</u>
Total Liabilities and Fund Balance	<u><u>\$ 5,049,917</u></u>	<u><u>\$ 3,174,243</u></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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Intergovernmental Revenue	\$ 2,875,586	\$ 2,875,586	\$ 2,486,619	\$ 2,486,619	\$ 3,006,242
Investment Earnings	68,989	68,989	15,000	15,000	38,798
Miscellaneous	182	182	0	0	210
<b>Total Revenues</b>	<b>2,944,757</b>	<b>2,944,757</b>	<b>2,501,619</b>	<b>2,501,619</b>	<b>3,045,250</b>
<b>EXPENDITURES:</b>					
Highways & Bridges:					
Salaries	158,191	158,191	158,191	158,191	155,304
Services	902,444	902,444	1,291,000	1,291,000	1,024,407
Capital Outlay	62,061	198,770	400,000	400,000	4,231,288
<b>Total Expenditures</b>	<b>1,122,696</b>	<b>1,259,405</b>	<b>1,849,191</b>	<b>1,849,191</b>	<b>5,410,999</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>1,822,061</b>	<b>1,685,352</b>	<b>652,428</b>	<b>652,428</b>	<b>(2,365,749)</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>3,018,754</b>	<b>3,155,463</b>	<b>3,155,463</b>	<b>3,155,463</b>	<b>5,384,503</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>\$ 4,840,815</b>	<b>\$ 4,840,815</b>	<b>\$ 3,807,891</b>	<b>\$ 3,807,891</b>	<b>\$ 3,018,754</b>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		136,709			
Beginning Fund Balance Conversion to GAAP Basis		(136,709)			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>\$ 4,840,815</b>			

COUNTY OF CHAMPAIGN, ILLINOIS  
ILLINOIS MUNICIPAL RETIREMENT FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2018 and 2017

<u>ASSETS</u>	<u>2018</u>	<u>2017</u>
Cash	\$ 651,173	\$ 608,092
Receivables, Net of Uncollectible Amounts:		
Property Taxes	2,605,379	2,697,284
Intergovernmental	2,007	2,187
Due From Other Funds	<u>662,497</u>	<u>663,669</u>
Total Assets	<u>\$ 3,921,056</u>	<u>\$ 3,971,232</u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	<u>\$ 248,751</u>	<u>\$ 158,816</u>
Total Liabilities	<u>248,751</u>	<u>158,816</u>
DEFERRED INFLOW OF RESOURCES:		
Subsequent Year's Property Taxes	<u>2,605,379</u>	<u>2,697,284</u>
Total Deferred Inflow of Resources	<u>2,605,379</u>	<u>2,697,284</u>
FUND BALANCE (DEFICIT):		
Restricted For Insurance and Fringe Benefits	<u>1,066,926</u>	<u>1,115,132</u>
Total Fund Balance (Deficit)	<u>1,066,926</u>	<u>1,115,132</u>
Total Liabilities, Deferred Inflows and Fund Balance	<u>\$ 3,921,056</u>	<u>\$ 3,971,232</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, 2018

Exhibit C-8b

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Property Tax	\$ 2,581,936	\$ 2,581,936	\$ 2,714,385	\$ 2,714,385	\$ 2,674,120
Intergovernmental Revenue	124,000	124,000	124,000	124,000	124,000
Investment Earnings	14,999	14,999	0	0	7,198
<b>Total Revenues</b>	<b>2,720,935</b>	<b>2,720,935</b>	<b>2,838,385</b>	<b>2,838,385</b>	<b>2,805,318</b>
<b>EXPENDITURES:</b>					
General Government:					
Fringe Benefits	512,098	522,424	592,850	592,850	490,347
Justice & Public Safety:					
Fringe Benefits	2,194,481	2,273,875	2,593,707	2,593,707	2,266,773
Health:					
Fringe Benefits	0	31,848	36,289	36,289	0
Education:					
Fringe Benefits	0	333,795	380,346	380,346	0
Social Services:					
Fringe Benefits	0	478,067	482,555	482,555	0
Development:					
Fringe Benefits	42,970	347,646	395,927	395,927	41,707
Highways & Bridges:					
Fringe Benefits	19,592	114,032	129,844	129,844	19,828
<b>Total Expenditures</b>	<b>2,769,141</b>	<b>4,101,687</b>	<b>4,611,518</b>	<b>4,611,518</b>	<b>2,818,655</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(48,206)</b>	<b>(1,380,752)</b>	<b>(1,773,133)</b>	<b>(1,773,133)</b>	<b>(13,337)</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	0	852,679	1,773,133	1,773,133	0
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>852,679</b>	<b>1,773,133</b>	<b>1,773,133</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(48,206)</b>	<b>(528,073)</b>	<b>0</b>	<b>0</b>	<b>(13,337)</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>1,115,132</b>	<b>1,087,437</b>	<b>1,087,437</b>	<b>1,087,437</b>	<b>1,128,469</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>\$ 1,066,926</b>	<b>\$ 559,364</b>	<b>\$ 1,087,437</b>	<b>\$ 1,087,437</b>	<b>\$ 1,115,132</b>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		479,867			
Beginning Fund Balance Conversion to GAAP Basis		27,695			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>\$ 1,066,926</b>			

COUNTY OF CHAMPAIGN, ILLINOIS  
COUNTY PUBLIC HEALTH FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Cash	\$ 651,466	\$ 653,234
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,264,027	1,214,597
Intergovernmental	23,969	11,632
Other	0	800
Due From Other Funds	33,165	33,165
Total Assets	\$ 1,972,627	\$ 1,913,428
 <u>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	181,670	126,609
Unearned Revenues	78,475	81,175
Total Liabilities	260,145	207,784
DEFERRED INFLOW OF RESOURCES:		
Subsequent Year's Property Taxes	1,264,027	1,214,597
Total Deferred Inflow of Resources	1,264,027	1,214,597
Restricted For Health and Education	448,455	491,047
Total Fund Balance (Deficit)	448,455	491,047
Total Liabilities, Deferrred Inflows and Fund Balance	\$ 1,972,627	\$ 1,913,428

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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$ 1,120,299	\$ 1,120,299	\$ 1,191,573	\$ 1,222,297	\$ 1,128,144
Intergovernmental Revenue	189,178	189,178	322,820	322,820	342,457
Fines & Forfeitures	0	0	0	0	875
Licenses & Permits	139,272	139,272	115,298	115,298	135,885
Charges for Services	0	0	0	0	0
Investment Earnings	9,836	9,836	250	250	4,292
Miscellaneous	1,867	1,867	4,645	4,645	2,360
Total Revenues	<u>1,460,452</u>	<u>1,460,452</u>	<u>1,634,586</u>	<u>1,665,310</u>	<u>1,614,013</u>
EXPENDITURES:					
Health:					
Services	1,503,044	1,503,044	1,619,326	1,650,050	1,541,587
Total Expenditures	<u>1,503,044</u>	<u>1,503,044</u>	<u>1,619,326</u>	<u>1,650,050</u>	<u>1,541,587</u>
NET CHANGE IN FUND BALANCE	(42,592)	(42,592)	15,260	15,260	72,426
FUND BALANCE (DEFICIT)--Beginning of Year	<u>491,047</u>	<u>491,047</u>	<u>491,047</u>	<u>491,047</u>	<u>418,621</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 448,455</u>	<u>\$ 448,455</u>	<u>\$ 506,307</u>	<u>\$ 506,307</u>	<u>\$ 491,047</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
ANIMAL CONTROL FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<u>ASSETS</u>		
Cash	\$ 332,071	\$ 171,643
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	108,794
Other	0	3,562
	<u>0</u>	<u>3,562</u>
Total Assets	<u>\$ 332,071</u>	<u>\$ 283,999</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	13,644	12,673
Accounts Payable	6,850	8,787
Due To Other Funds	16,280	16,936
	<u>16,280</u>	<u>16,936</u>
Total Liabilities	<u>36,774</u>	<u>38,396</u>
FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	295,297	245,603
	<u>295,297</u>	<u>245,603</u>
Total Fund Balance (Deficit)	<u>295,297</u>	<u>245,603</u>
Total Liabilities and Fund Balance	<u>\$ 332,071</u>	<u>\$ 283,999</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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Intergovernmental Revenue	\$ 278,013	\$ 278,013	\$ 276,307	\$ 276,307	\$ 268,017
Fines & Forfeitures	12,066	12,066	7,000	7,000	10,239
Licenses & Permits	266,095	266,095	270,000	270,000	272,015
Charges for Services	39,371	39,371	34,000	29,500	37,030
Investment Earnings	4,177	4,177	0	0	1,445
Miscellaneous	291	291	0	0	10
<b>Total Revenues</b>	<b>600,013</b>	<b>600,013</b>	<b>587,307</b>	<b>582,807</b>	<b>588,756</b>
<b>EXPENDITURES:</b>					
Justice & Public Safety:					
Salaries	314,337	314,337	321,828	319,981	291,077
Fringe Benefits	111,698	111,698	118,202	129,444	93,344
Commodities	51,096	51,096	51,101	49,400	63,373
Services	73,188	73,188	73,244	56,850	70,648
<b>Total Expenditures</b>	<b>550,319</b>	<b>550,319</b>	<b>564,375</b>	<b>555,675</b>	<b>518,442</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>49,694</b>	<b>49,694</b>	<b>22,932</b>	<b>27,132</b>	<b>70,314</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>245,603</b>	<b>245,603</b>	<b>245,603</b>	<b>245,603</b>	<b>175,289</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>\$ 295,297</b>	<b>\$ 295,297</b>	<b>\$ 268,535</b>	<b>\$ 272,735</b>	<b>\$ 245,603</b>



COUNTY OF CHAMPAIGN, ILLINOIS  
LAW LIBRARY FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2018 and 2017

<u>ASSETS</u>	<u>2018</u>	<u>2017</u>
Cash	<u>\$ 113,425</u>	<u>\$ 103,597</u>
Total Assets	<u>\$ 113,425</u>	<u>\$ 103,597</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	<u>6,916</u>	<u>5,953</u>
Total Liabilities	<u>6,916</u>	<u>5,953</u>
FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>106,509</u>	<u>97,644</u>
Total Fund Balance (Deficit)	<u>106,509</u>	<u>97,644</u>
Total Liabilities and Fund Balance	<u>\$ 113,425</u>	<u>\$ 103,597</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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Charges for Services	\$ 95,965	\$ 95,965	\$ 91,000	\$ 91,000	\$ 93,875
Investment Earnings	1,676	1,676	100	100	648
Total Revenues	<u>97,641</u>	<u>97,641</u>	<u>91,100</u>	<u>91,100</u>	<u>94,523</u>
EXPENDITURES:					
Justice & Public Safety:					
Salaries	15,000	0	0	0	0
Commodities	51,566	51,566	53,260	45,000	52,903
Services	22,210	22,210	23,740	20,000	19,978
Total Expenditures	<u>88,776</u>	<u>73,776</u>	<u>77,000</u>	<u>65,000</u>	<u>72,881</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>8,865</u>	<u>23,865</u>	<u>14,100</u>	<u>26,100</u>	<u>21,642</u>
OTHER FINANCING SOURCES (USES):					
Transfers Out	0	(15,000)	(15,000)	(15,000)	0
Net Other Financing Sources (Uses)	<u>0</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>0</u>
NET CHANGE IN FUND BALANCE	8,865	8,865	(900)	11,100	21,642
FUND BALANCE (DEFICIT)--Beginning of Year	<u>97,644</u>	<u>97,644</u>	<u>97,644</u>	<u>97,644</u>	<u>76,002</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 106,509</u>	<u>\$ 106,509</u>	<u>\$ 96,744</u>	<u>\$ 108,744</u>	<u>\$ 97,644</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
 FORECLOSURE MEDIATION FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<u>ASSETS</u>		
Cash	<u>\$ 46,887</u>	<u>\$ 46,096</u>
Total Assets	<u>\$ 46,887</u>	<u>\$ 46,096</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Salaries & Wages Payable	553	0
Due To Other Funds	<u>118</u>	<u>0</u>
Total Liabilities	<u>671</u>	<u>0</u>
FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>46,216</u>	<u>46,096</u>
Total Fund Balance (Deficit)	<u>46,216</u>	<u>46,096</u>
Total Liabilities and Fund Balance	<u>\$ 46,887</u>	<u>\$ 46,096</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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Charges for Services	\$ 15,525	\$ 15,525	\$ 16,000	\$ 16,000	\$ 13,875
Investment Earnings	703	703	0	0	199
Total Revenues	<u>16,228</u>	<u>16,228</u>	<u>16,000</u>	<u>16,000</u>	<u>14,074</u>
EXPENDITURES:					
Justice & Public Safety:					
Salaries	8,219	8,219	14,682	0	0
Fringe Benefits	821	821	1,474	0	0
Commodities	1,496	1,496	1,763	500	290
Services	5,572	5,572	14,237	15,500	2,098
Total Expenditures	<u>16,108</u>	<u>16,108</u>	<u>32,156</u>	<u>16,000</u>	<u>2,388</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>120</u>	<u>120</u>	<u>(16,156)</u>	<u>0</u>	<u>11,686</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	<u>0</u>	<u>0</u>	<u>46,410</u>	<u>0</u>	<u>34,410</u>
Net Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>46,410</u>	<u>0</u>	<u>34,410</u>
NET CHANGE IN FUND BALANCE	120	120	30,254	0	46,096
FUND BALANCE (DEFICIT)--Beginning of Year	<u>46,096</u>	<u>46,096</u>	<u>46,096</u>	<u>46,096</u>	<u>0</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 46,216</u>	<u>\$ 46,216</u>	<u>\$ 76,350</u>	<u>\$ 46,096</u>	<u>\$ 46,096</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
MHB/DDB CILA FACILITIES FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<u>ASSETS</u>		
Cash	<u>\$ 207,828</u>	<u>\$ 182,073</u>
Total Assets	<u><u>\$ 207,828</u></u>	<u><u>\$ 182,073</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>207,828</u>	<u>182,073</u>
Total Fund Balance (Deficit)	<u>207,828</u>	<u>182,073</u>
Total Liabilities and Fund Balance	<u><u>\$ 207,828</u></u>	<u><u>\$ 182,073</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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Rents & Royalties	\$ 22,440	\$ 22,440	\$ 22,441	\$ 18,000	\$ 21,600
Investment Earnings	3,453	3,453	100	100	1,182
Miscellaneous	132	132	133	0	452
Total Revenues	<u>26,025</u>	<u>26,025</u>	<u>22,674</u>	<u>18,100</u>	<u>23,234</u>
EXPENDITURES:					
Health:					
Commodities	0	0	16,881	16,881	46
Services	21,244	21,244	21,246	10,331	14,603
Capital Outlay:	12,045	12,045	12,045	0	
Debt Service:					
Mortgage Principal	49,750	49,750	49,751	49,751	49,750
Mortgage Interest	17,231	17,231	17,231	17,231	19,199
Total Expenditures	<u>100,270</u>	<u>100,270</u>	<u>117,154</u>	<u>94,194</u>	<u>83,598</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(74,245)</u>	<u>(74,245)</u>	<u>(94,480)</u>	<u>(76,094)</u>	<u>(60,364)</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
Net Other Financing Sources (Uses)	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
NET CHANGE IN FUND BALANCE	25,755	25,755	5,520	23,906	39,636
FUND BALANCE (DEFICIT)--Beginning of Year	<u>182,073</u>	<u>182,073</u>	<u>182,073</u>	<u>182,073</u>	<u>142,437</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 207,828</u>	<u>\$ 207,828</u>	<u>\$ 187,593</u>	<u>\$ 205,979</u>	<u>\$ 182,073</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
HIGHWAY FEDERAL AID MATCHING FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Cash	\$ 442,656	\$ 338,757
Receivables, Net of Uncollectible Amounts:		
Property Taxes	106,042	102,239
Due From Other Funds	2,836	2,836
Total Assets	<u>\$ 551,534</u>	<u>\$ 443,832</u>
 <u>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	4,591	0
Total Liabilities	4,591	0
DEFERRED INFLOW OF RESOURCES:		
Subsequent Year's Property Taxes	106,042	102,239
Total Deferred Inflow of Resources	106,042	102,239
FUND BALANCE (DEFICIT):		
Restricted For Highways and Bridges	440,901	341,593
Total Fund Balance (Deficit)	440,901	341,593
Total Liabilities, Deferred Inflows and Fund Balance	<u>\$ 551,534</u>	<u>\$ 443,832</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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$ 92,477	\$ 92,477	\$ 102,887	\$ 102,887	\$ 96,406
Investment Earnings	6,831	6,831	0	0	2,491
Total Revenues	<u>99,308</u>	<u>99,308</u>	<u>102,887</u>	<u>102,887</u>	<u>98,897</u>
EXPENDITURES:					
Highways & Bridges:					
Capital Outlay	<u>0</u>	<u>0</u>	<u>350,000</u>	<u>350,000</u>	<u>0</u>
Total Expenditures	<u>0</u>	<u>0</u>	<u>350,000</u>	<u>350,000</u>	<u>0</u>
NET CHANGE IN FUND BALANCE	99,308	99,308	(247,113)	(247,113)	98,897
FUND BALANCE (DEFICIT)--Beginning of Year	<u>341,593</u>	<u>341,593</u>	<u>341,593</u>	<u>341,593</u>	<u>242,696</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 440,901</u>	<u>\$ 440,901</u>	<u>\$ 94,480</u>	<u>\$ 94,480</u>	<u>\$ 341,593</u>



COUNTY OF CHAMPAIGN, ILLINOIS  
PUBLIC SAFETY SALES TAX FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Cash	\$ 2,879,413	\$ 1,782,454
Receivables, Net of Uncollectible Amounts:		
Other	1,309,879	1,290,091
Total Assets	\$ 4,189,292	\$ 3,072,545
<u>LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	\$ 4,965	\$ 6,021
Due To Other Funds	1,254,880	313,807
Total Liabilities	1,259,845	319,828
DEFERRED INFLOW OF RESOURCES:		
Unavailable Revenue	460,423	477,281
FUND BALANCE (DEFICIT):		
Restricted For Debt Service	852,065	745,883
Restricted For Justice and Public Safety	1,616,959	1,529,553
Total Fund Balance (Deficit)	2,469,024	2,275,436
Total Liabilities, Deferred Inflow of Resources, and Fund Balance	\$ 4,189,292	\$ 3,072,545

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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Public Safety Sales Tax	\$ 4,899,346	\$ 4,899,346	\$ 4,672,140	\$ 4,672,140	\$ 4,733,219
Investment Earnings	44,972	44,972	2,300	2,300	22,488
Miscellaneous	0	0	0	0	3,565
Total Revenues	<u>4,944,318</u>	<u>4,944,318</u>	<u>4,674,440</u>	<u>4,674,440</u>	<u>4,759,272</u>
EXPENDITURES:					
Justice & Public Safety:					
Services	446,004	446,004	453,000	453,000	431,008
Debt Service:					
Principal Retirement	1,305,000	1,305,000	1,305,000	1,305,000	1,631,707
Interest & Fiscal Charges	1,004,385	1,004,385	1,005,335	1,005,335	1,898,307
Total Expenditures	<u>2,755,389</u>	<u>2,755,389</u>	<u>2,763,335</u>	<u>2,763,335</u>	<u>3,961,022</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>2,188,929</u>	<u>2,188,929</u>	<u>1,911,105</u>	<u>1,911,105</u>	<u>798,250</u>
OTHER FINANCING SOURCES (USES):					
Transfers Out	<u>(1,995,341)</u>	<u>(1,995,341)</u>	<u>(1,996,105)</u>	<u>(1,996,105)</u>	<u>(702,163)</u>
Net Other Financing Sources (Uses)	<u>(1,995,341)</u>	<u>(1,995,341)</u>	<u>(1,996,105)</u>	<u>(1,996,105)</u>	<u>(702,163)</u>
NET CHANGE IN FUND BALANCE	193,588	193,588	(85,000)	(85,000)	96,087
FUND BALANCE (DEFICIT)--Beginning of Year	<u>2,275,436</u>	<u>2,275,436</u>	<u>2,275,436</u>	<u>2,275,436</u>	<u>2,179,349</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 2,469,024</u>	<u>\$ 2,469,024</u>	<u>\$ 2,190,436</u>	<u>\$ 2,190,436</u>	<u>\$ 2,275,436</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
 GEOGRAPHIC INFORMATION SYSTEM FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<u>ASSETS</u>		
Cash	\$ 352,763	\$ 331,713
Receivables, Net of Uncollectible Amounts:		
Due From Other Funds	<u>27,919</u>	<u>34,644</u>
Total Assets	<u>\$ 380,682</u>	<u>\$ 366,357</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	494	0
Due To Other Governments	<u>69,899</u>	<u>68,194</u>
Total Liabilities	<u>70,393</u>	<u>68,194</u>
 FUND BALANCE (DEFICIT):		
Restricted For General Government	<u>310,289</u>	<u>298,163</u>
Total Fund Balance (Deficit)	<u>310,289</u>	<u>298,163</u>
Total Liabilities and Fund Balance	<u>\$ 380,682</u>	<u>\$ 366,357</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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Charges for Services	\$ 307,291	\$ 307,291	\$ 330,000	\$ 330,000	\$ 330,920
Investment Earnings	4,656	4,656	400	400	2,082
Total Revenues	<u>311,947</u>	<u>311,947</u>	<u>330,400</u>	<u>330,400</u>	<u>333,002</u>
EXPENDITURES:					
General Government:					
Services	299,821	299,821	304,114	304,114	289,808
Total Expenditures	<u>299,821</u>	<u>299,821</u>	<u>304,114</u>	<u>304,114</u>	<u>289,808</u>
NET CHANGE IN FUND BALANCE	12,126	12,126	26,286	26,286	43,194
FUND BALANCE (DEFICIT)--Beginning of Year	<u>298,163</u>	<u>298,163</u>	<u>298,163</u>	<u>298,163</u>	<u>254,969</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 310,289</u>	<u>\$ 310,289</u>	<u>\$ 324,449</u>	<u>\$ 324,449</u>	<u>\$ 298,163</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
DEVELOPMENTAL DISABILITY FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Cash	\$ 2,006,978	\$ 1,730,331
Receivables, Net of Uncollectible Amounts:		
Property Taxes	4,141,613	3,974,909
Other	57,680	24,973
Due From Other Funds	115,437	145,694
Total Assets	<u>\$ 6,321,708</u>	<u>\$ 5,875,907</u>
 <u>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	176,585	0
Due To Other Funds	472	0
Total Liabilities	177,057	0
DEFERRED INFLOW OF RESOURCES:		
Subsequent Year's Property Taxes	4,141,613	3,974,909
Total Deferred Inflow of Resources	4,141,613	3,974,909
FUND BALANCE (DEFICIT):		
Restricted For Health and Education	2,003,038	1,900,998
Total Fund Balance (Deficit)	2,003,038	1,900,998
Total Liabilities, Deferred Inflows and Fund Balance	<u>\$ 6,321,708</u>	<u>\$ 5,875,907</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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$ 3,676,341	\$ 3,676,341	\$ 3,887,208	\$ 4,002,610	\$ 3,692,100
Investment Earnings	24,062	24,062	300	300	10,883
Miscellaneous	6,408	6,408	0	0	14,432
Total Revenues	<u>3,706,811</u>	<u>3,706,811</u>	<u>3,887,508</u>	<u>4,002,910</u>	<u>3,717,415</u>
EXPENDITURES:					
Health:					
Services	3,561,550	3,561,550	3,960,910	3,845,508	3,550,635
Total Expenditures	<u>3,561,550</u>	<u>3,561,550</u>	<u>3,960,910</u>	<u>3,845,508</u>	<u>3,550,635</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>145,261</u>	<u>145,261</u>	<u>(73,402)</u>	<u>157,402</u>	<u>166,780</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	6,779	6,779	8,000	8,000	7,288
Transfers Out	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Net Other Financing Sources (Uses)	<u>(43,221)</u>	<u>(43,221)</u>	<u>(42,000)</u>	<u>(42,000)</u>	<u>(42,712)</u>
NET CHANGE IN FUND BALANCE	102,040	102,040	(115,402)	115,402	124,068
FUND BALANCE (DEFICIT)--Beginning of Year	<u>1,900,998</u>	<u>1,900,998</u>	<u>1,900,998</u>	<u>1,900,998</u>	<u>1,776,930</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 2,003,038</u>	<u>\$ 2,003,038</u>	<u>\$ 1,785,596</u>	<u>\$ 2,016,400</u>	<u>\$ 1,900,998</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
 WORKFORCE DEVELOPMENT FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2018 and 2017

<u>ASSETS</u>	<u>2018</u>	<u>2017</u>
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	\$ 380,355	\$ 139,428
Other	24,709	6,941
Due From Other Funds	1,623	268
Prepaid Items	<u>0</u>	<u>3,406</u>
 Total Assets	 <u><u>\$ 406,687</u></u>	 <u><u>\$ 150,043</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	27,847	16,184
Accounts Payable	214,819	83,470
Due To Other Funds	<u>429,182</u>	<u>221,917</u>
 Total Liabilities	 <u>671,848</u>	 <u>321,571</u>
 DEFERRED INFLOW OF RESOURCES:		
Unavailable Revenue	<u>23,392</u>	<u>0</u>
 FUND BALANCE (DEFICIT):		
Unassigned	<u>(288,553)</u>	<u>(171,528)</u>
 Total Fund Balance (Deficit)	 <u>(288,553)</u>	 <u>(171,528)</u>
 Total Liabilities and Fund Balance	 <u><u>\$ 406,687</u></u>	 <u><u>\$ 150,043</u></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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Intergovernmental Revenue	\$ 2,400,524	\$ 2,400,524	\$ 3,550,125	\$ 2,994,125	\$ 2,135,163
Charges for Services	24,419	24,419	160,000	130,000	4,983
Miscellaneous	55	55	0	0	20
<b>Total Revenues</b>	<b>2,424,998</b>	<b>2,424,998</b>	<b>3,710,125</b>	<b>3,124,125</b>	<b>2,140,166</b>
<b>EXPENDITURES:</b>					
Development:					
Salaries	517,063	517,063	860,236	730,849	452,178
Fringe Benefits	121,890	121,890	265,236	251,741	110,228
Commodities	8,585	8,585	48,272	7,600	928
Services	1,894,485	1,887,394	2,464,770	2,098,935	1,557,481
Capital Outlay	0	0	26,820	35,000	0
<b>Total Expenditures</b>	<b>2,542,023</b>	<b>2,534,932</b>	<b>3,665,334</b>	<b>3,124,125</b>	<b>2,120,815</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(117,025)</b>	<b>(109,934)</b>	<b>44,791</b>	<b>0</b>	<b>19,351</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	41,607	41,607	0	0	11,518
Transfers Out	(41,607)	(41,607)	(44,791)	0	(11,518)
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>(44,791)</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(117,025)</b>	<b>(109,934)</b>	<b>0</b>	<b>0</b>	<b>19,351</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>(171,528)</b>	<b>(171,528)</b>	<b>(171,528)</b>	<b>(171,528)</b>	<b>(190,879)</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>\$ (288,553)</b>	<b>\$ (281,462)</b>	<b>\$ (171,528)</b>	<b>\$ (171,528)</b>	<b>\$ (171,528)</b>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		(7,091)			
Beginning Fund Balance Conversion to GAAP Basis		0			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>\$ (288,553)</b>			



COUNTY OF CHAMPAIGN, ILLINOIS  
 SOCIAL SECURITY FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Cash	\$ 236,588	\$ 227,830
Receivables, Net of Uncollectible Amounts:		
Property Taxes	2,155,075	1,653,682
Intergovernmental	2,156	2,003
Other	0	48
Due From Other Funds	621,967	602,919
Total Assets	\$ 3,015,786	\$ 2,486,482
 <u>LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	\$ 219,997	\$ 116,729
Total Liabilities	219,997	116,729
DEFERRED INFLOW OF RESOURCES:		
Subsequent Year's Property Taxes	2,155,075	1,653,682
Total Deferred Inflow of Resources	2,155,075	1,653,682
FUND BALANCE (DEFICIT):		
Restricted For Insurance and Fringe Benefits	640,714	716,071
Total Fund Balance (Deficit)	640,714	716,071
Total Liabilities, Deferred Inflow of Resources and Fund Balance	\$ 3,015,786	\$ 2,486,482

COUNTY OF CHAMPAIGN, ILLINOIS  
SOCIAL SECURITY FUND

Exhibit C-19b

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET (NON-GAAP BASIS)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$ 1,557,189	\$ 1,557,189	\$ 1,664,166	\$ 1,664,166	\$ 1,645,602
Investment Earnings	6,030	6,030	0	0	3,340
Misellaneous	0	0	0	0	402
Total Revenues	<u>1,563,219</u>	<u>1,563,219</u>	<u>1,664,166</u>	<u>1,664,166</u>	<u>1,649,344</u>
EXPENDITURES:					
General Government:					
Fringe Benefits	300,561	311,350	345,874	350,303	279,615
Justice & Public Safety:					
Fringe Benefits	1,300,928	1,376,762	1,529,423	1,549,008	1,305,089
Health:					
Fringe Benefits	0	30,004	33,331	33,758	0
Education:					
Fringe Benefits	0	324,181	360,128	364,739	0
Social Services:					
Fringe Benefits	0	472,085	472,086	436,870	0
Development:					
Fringe Benefits	25,473	331,479	368,235	372,951	24,013
Highways & Bridges:					
Fringe Benefits	11,614	101,753	113,035	114,483	11,416
Total Expenditures	<u>1,638,576</u>	<u>2,947,614</u>	<u>3,222,112</u>	<u>3,222,112</u>	<u>1,620,133</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(75,357)</u>	<u>(1,384,395)</u>	<u>(1,557,946)</u>	<u>(1,557,946)</u>	<u>29,211</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	<u>0</u>	<u>835,281</u>	<u>1,557,946</u>	<u>1,557,946</u>	<u>0</u>
Net Other Financing Sources (Uses)	<u>0</u>	<u>835,281</u>	<u>1,557,946</u>	<u>1,557,946</u>	<u>0</u>
NET CHANGE IN FUND BALANCE	(75,357)	(549,114)	0	0	29,211
FUND BALANCE (DEFICIT)--Beginning of Year	<u>716,071</u>	<u>689,757</u>	<u>689,757</u>	<u>689,757</u>	<u>686,860</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 640,714</u>	<u>\$ 140,643</u>	<u>\$ 689,757</u>	<u>\$ 689,757</u>	<u>\$ 716,071</u>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		473,757			
Beginning Fund Balance Conversion to GAAP Basis		<u>26,314</u>			
GAAP Basis Fund Balance (Deficit)		<u>\$ 640,714</u>			

COUNTY OF CHAMPAIGN, ILLINOIS  
 REGIONAL PLANNING COMMISSION USDA REVOLVING LOAN FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<u>ASSETS</u>		
Cash	\$ 261,990	\$ 74,376
Receivables, Net of Uncollectible Amounts:		
Program Loans--Current Portion	71,711	82,095
Accrued Interest	928	1,548
Program Loans Receivable--Long Term Portion	<u>584,621</u>	<u>778,500</u>
Total Assets	<u>\$ 919,250</u>	<u>\$ 936,519</u>
<u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Due To Other Funds	<u>894</u>	<u>775</u>
Total Liabilities	<u>894</u>	<u>775</u>
FUND BALANCE (DEFICIT):		
Restricted For Development	<u>918,356</u>	<u>935,744</u>
Total Fund Balance (Deficit)	<u>918,356</u>	<u>935,744</u>
Total Liabilities and Fund Balance	<u>\$ 919,250</u>	<u>\$ 936,519</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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$ 0	\$ 0	\$ 195,000	\$ 195,000	\$ -
Interest on Program Loans	20,273	20,273	15,000	15,000	22,544
Investment Earnings	13	13	0	0	0
Total Revenues	<u>20,286</u>	<u>20,286</u>	<u>210,000</u>	<u>210,000</u>	<u>22,544</u>
EXPENDITURES:					
Development:					
Services	31,838	31,838	47,663	50,000	43,088
Total Expenditures	<u>31,838</u>	<u>31,838</u>	<u>47,663</u>	<u>50,000</u>	<u>43,088</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(11,552)</u>	<u>(11,552)</u>	<u>162,337</u>	<u>160,000</u>	<u>(20,544)</u>
OTHER FINANCING SOURCES (USES):					
Transfers Out	(5,836)	(5,836)	(5,837)	(3,500)	(3,326)
Net Other Financing Sources (Uses)	<u>(5,836)</u>	<u>(5,836)</u>	<u>(5,837)</u>	<u>(3,500)</u>	<u>(3,326)</u>
NET CHANGE IN FUND BALANCE	(17,388)	(17,388)	156,500	156,500	(23,870)
FUND BALANCE (DEFICIT)--Beginning of Year	935,744	935,744	935,744	935,744	959,614
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 918,356</u>	<u>\$ 918,356</u>	<u>\$ 1,092,244</u>	<u>\$ 1,092,244</u>	<u>\$ 935,744</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
 REGIONAL PLANNING COMMISSION ECONOMIC DEVELOPMENT LOAN FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Cash	\$ 4,137,178	\$ 3,535,160
Receivables, Net of Uncollectible Amounts:		
Program Loans--Current Portion	180,845	207,348
Accrued Interest	8,423	12,799
Program Loans Receivable--Long Term Portion	3,023,597	3,652,193
Total Assets	\$ 7,350,043	\$ 7,407,500
<u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Due To Other Funds	\$ 7,150	\$ 19,296
Total Liabilities	7,150	19,296
FUND BALANCE (DEFICIT):		
Restricted For Development	7,342,893	7,388,204
Total Fund Balance (Deficit)	7,342,893	7,388,204
Total Liabilities and Fund Balance	\$ 7,350,043	\$ 7,407,500

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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Interest on Program Loans	\$ 117,831	\$ 117,831	\$ 95,000	\$ 95,000	\$ 101,872
Investment Earnings	51,860	51,860	15,000	15,000	28,100
<b>Total Revenues</b>	<b>169,691</b>	<b>169,691</b>	<b>110,000</b>	<b>110,000</b>	<b>129,972</b>
<b>EXPENDITURES:</b>					
Development:					
Bad Debts	125,521	125,521	141,000	140,000	55,675
<b>Total Expenditures</b>	<b>125,521</b>	<b>125,521</b>	<b>141,000</b>	<b>140,000</b>	<b>55,675</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>44,170</b>	<b>44,170</b>	<b>(31,000)</b>	<b>(30,000)</b>	<b>74,297</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	0	0	1,380,000	1,380,000	1,400,000
Transfers Out	(89,481)	(89,481)	(121,000)	(122,000)	(103,609)
<b>Net Other Financing Sources (Uses)</b>	<b>(89,481)</b>	<b>(89,481)</b>	<b>1,259,000</b>	<b>1,258,000</b>	<b>1,296,391</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(45,311)</b>	<b>(45,311)</b>	<b>1,228,000</b>	<b>1,228,000</b>	<b>1,370,688</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>7,388,204</b>	<b>7,533,080</b>	<b>7,533,080</b>	<b>7,533,080</b>	<b>6,017,516</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>\$ 7,342,893</b>	<b>\$ 7,487,769</b>	<b>\$ 8,761,080</b>	<b>\$ 8,761,080</b>	<b>\$ 7,388,204</b>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		(144,876)			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>\$ 7,342,893</b>			

COUNTY OF CHAMPAIGN, ILLINOIS  
 WORKING CASH FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<u>ASSETS</u>		
Cash	<u>\$ 383,286</u>	<u>\$ 382,623</u>
Total Assets	<u>\$ 383,286</u>	<u>\$ 382,623</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Due To Other Funds	<u>5,572</u>	<u>4,909</u>
Total Liabilities	<u>5,572</u>	<u>4,909</u>
 FUND BALANCE (DEFICIT):		
Restricted For General Government	<u>377,714</u>	<u>377,714</u>
Total Fund Balance (Deficit)	<u>377,714</u>	<u>377,714</u>
Total Liabilities and Fund Balance	<u>\$ 383,286</u>	<u>\$ 382,623</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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Investment Earnings	\$ 5,572	\$ 5,572	\$ 5,687	\$ 1,900	\$ 3,067
Total Revenues	5,572	5,572	5,687	1,900	3,067
EXPENDITURES:					
General Government:					
Services	0	0	0	0	0
Total Expenditures	0	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	5,572	5,572	5,687	1,900	3,067
OTHER FINANCING SOURCES (USES):					
Transfers Out	(5,572)	(5,572)	(5,687)	(1,900)	(4,909)
Net Other Financing Sources (Uses)	(5,572)	(5,572)	(5,687)	(1,900)	(4,909)
NET CHANGE IN FUND BALANCE	0	0	0	0	(1,842)
FUND BALANCE (DEFICIT)--Beginning of Year	377,714	377,714	377,714	377,714	379,556
FUND BALANCE (DEFICIT)--End of Year	\$ 377,714	\$ 377,714	\$ 377,714	\$ 377,714	\$ 377,714



COUNTY OF CHAMPAIGN, ILLINOIS  
COUNTY CLERK SURCHARGE FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<u>ASSETS</u>		
Cash	<u>\$ 749</u>	<u>\$ 691</u>
Total Assets	<u><u>\$ 749</u></u>	<u><u>\$ 691</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	<u>749</u>	<u>691</u>
Total Liabilities	<u>749</u>	<u>691</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>\$ 749</u></u>	<u><u>\$ 691</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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Charges for Services	\$ 10,730	\$ 10,730	\$ 12,000	\$ 12,000	\$ 11,019
Total Revenues	10,730	10,730	12,000	12,000	11,019
EXPENDITURES:					
General Government:					
Services	10,730	10,730	12,000	12,000	11,019
Total Expenditures	10,730	10,730	12,000	12,000	11,019
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, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<u>ASSETS</u>		
Cash	\$ 131,109	\$ 114,637
Receivables, Net of Uncollectible Amounts:		
Other	<u>0</u>	<u>1,287</u>
Total Assets	<u>\$ 131,109</u>	<u>\$ 115,924</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	136	535
Due to Other Governments	<u>903</u>	<u>4,720</u>
Total Liabilities	<u>1,039</u>	<u>5,255</u>
FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>130,070</u>	<u>110,669</u>
Total Fund Balance (Deficit)	<u>130,070</u>	<u>110,669</u>
Total Liabilities and Fund Balance	<u>\$ 131,109</u>	<u>\$ 115,924</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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Fines & Forfeitures	\$ 23,150	\$ 23,150	\$ 15,000	\$ 15,000	\$ 23,779
Investment Earnings	1,802	1,802	150	150	724
Miscellaneous	350	350	1	1	0
Total Revenues	<u>\$ 25,302</u>	<u>\$ 25,302</u>	<u>\$ 15,151</u>	<u>\$ 15,151</u>	<u>\$ 24,503</u>
EXPENDITURES:					
Justice & Public Safety:					
Commodities	2,546	2,546	8,000	8,000	3,889
Services	3,355	3,355	18,000	18,000	4,771
Total Expenditures	<u>5,901</u>	<u>5,901</u>	<u>26,000</u>	<u>26,000</u>	<u>8,660</u>
NET CHANGE IN FUND BALANCE	19,401	19,401	(10,849)	(10,849)	15,843
FUND BALANCE (DEFICIT)--Beginning of Year	<u>110,669</u>	<u>110,669</u>	<u>110,669</u>	<u>110,669</u>	<u>94,826</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 130,070</u>	<u>\$ 130,070</u>	<u>\$ 99,820</u>	<u>\$ 99,820</u>	<u>\$ 110,669</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
 COURT'S AUTOMATION FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<u>ASSETS</u>		
Cash	\$ 121,785	\$ 47,694
Due From Other Funds	<u>0</u>	<u>50,324</u>
Total Assets	<u>\$ 121,785</u>	<u>\$ 98,018</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	<u>0</u>	<u>247</u>
Total Liabilities	<u>0</u>	<u>247</u>
FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>121,785</u>	<u>97,771</u>
Total Fund Balance (Deficit)	<u>121,785</u>	<u>97,771</u>
Total Liabilities and Fund Balance	<u>\$ 121,785</u>	<u>\$ 98,018</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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Charges for Services	\$ 234,361	\$ 234,361	\$ 243,861	\$ 243,861	\$ 220,931
Investment Earnings	1,501	1,501	300	300	135
Total Revenues	<u>235,862</u>	<u>235,862</u>	<u>244,161</u>	<u>244,161</u>	<u>221,066</u>
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	89,128	99,128	81,906
Fringe Benefits	0	0	27,093	27,093	20,631
Commodities	91,654	91,654	101,655	60,750	44,886
Services	120,194	120,194	120,195	151,100	121,016
Total Expenditures	<u>211,848</u>	<u>211,848</u>	<u>338,071</u>	<u>338,071</u>	<u>268,439</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>24,014</u>	<u>24,014</u>	<u>(93,910)</u>	<u>(93,910)</u>	<u>(47,373)</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	65,080	65,080	50,324
Net Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>65,080</u>	<u>65,080</u>	<u>50,324</u>
NET CHANGE IN FUND BALANCE	24,014	24,014	(28,830)	(28,830)	2,951
FUND BALANCE (DEFICIT)--Beginning of Year	<u>97,771</u>	<u>97,771</u>	<u>97,771</u>	<u>97,771</u>	<u>94,820</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 121,785</u>	<u>\$ 121,785</u>	<u>\$ 68,941</u>	<u>\$ 68,941</u>	<u>\$ 97,771</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
 RECORDER'S AUTOMATION FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Cash	\$ 507,217	\$ 548,269
Due From Other Funds	21,552	16,137
Prepaid Items	0	693
Total Assets	\$ 528,769	\$ 565,099
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	\$ 3,500	\$ 2,807
Accounts Payable	19,617	8,364
Due To Other Funds	3,606	3,491
Total Liabilities	26,723	14,662
 FUND BALANCE (DEFICIT):		
Restricted For General Government	502,046	550,437
Total Fund Balance (Deficit)	502,046	550,437
Total Liabilities and Fund Balance	\$ 528,769	\$ 565,099

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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Charges for Services	\$ 184,056	\$ 184,056	\$ 150,000	\$ 150,000	\$ 179,548
Investment Earnings	7,214	7,214	500	500	3,730
Miscellaneous	0	0	0	0	20
Total Revenues	<u>191,270</u>	<u>191,270</u>	<u>150,500</u>	<u>150,500</u>	<u>183,298</u>
EXPENDITURES:					
General Government:					
Salaries	81,594	81,594	96,085	90,085	72,871
Fringe Benefits	3,685	3,685	5,193	4,493	2,887
Commodities	9,485	9,485	12,100	24,600	20,640
Services	92,697	92,697	93,500	74,000	67,627
Capital Outlay	52,200	52,200	52,900	60,000	52,200
Total Expenditures	<u>239,661</u>	<u>239,661</u>	<u>259,778</u>	<u>253,178</u>	<u>216,225</u>
NET CHANGE IN FUND BALANCE	(48,391)	(48,391)	(109,278)	(102,678)	(32,927)
FUND BALANCE (DEFICIT)--Beginning of Year	<u>550,437</u>	<u>550,437</u>	<u>550,437</u>	<u>550,437</u>	<u>583,364</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 502,046</u>	<u>\$ 502,046</u>	<u>\$ 441,159</u>	<u>\$ 447,759</u>	<u>\$ 550,437</u>



COUNTY OF CHAMPAIGN, ILLINOIS  
CHILD SUPPORT SERVICES FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2018 and 2017

<u>ASSETS</u>	<u>2018</u>	<u>2017</u>
Cash	<u>\$ 109,846</u>	<u>\$ 174,929</u>
Total Assets	<u>\$ 109,846</u>	<u>\$ 174,929</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	1,350	3,109
Due To Other Funds	<u>396</u>	<u>14,851</u>
Total Liabilities	<u>1,746</u>	<u>17,960</u>
FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>108,100</u>	<u>156,969</u>
Total Fund Balance (Deficit)	<u>108,100</u>	<u>156,969</u>
Total Liabilities and Fund Balance	<u>\$ 109,846</u>	<u>\$ 174,929</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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Charges for Services	\$ 802	\$ 802	\$ 20,000	\$ 20,000	\$ 1,332
Investment Earnings	1,885	1,885	600	600	1,512
Total Revenues	<u>2,687</u>	<u>2,687</u>	<u>20,600</u>	<u>20,600</u>	<u>2,844</u>
EXPENDITURES:					
Justice & Public Safety:					
Salaries	31,152	31,152	31,179	31,179	76,462
Fringe Benefits	5,404	5,404	15,882	15,882	7,891
Commodities	0	0	4,000	4,000	9,617
Services	15,000	15,000	17,850	17,850	2,837
Total Expenditures	<u>51,556</u>	<u>51,556</u>	<u>68,911</u>	<u>68,911</u>	<u>96,807</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(48,869)</u>	<u>(48,869)</u>	<u>(48,311)</u>	<u>(48,311)</u>	<u>(93,963)</u>
OTHER FINANCING SOURCES (USES):					
Transfers Out	0	0	(29,462)	(29,462)	(14,462)
Net Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>(29,462)</u>	<u>(29,462)</u>	<u>(14,462)</u>
NET CHANGE IN FUND BALANCE	(48,869)	(48,869)	(77,773)	(77,773)	(108,425)
FUND BALANCE (DEFICIT)--Beginning of Year	<u>156,969</u>	<u>156,969</u>	<u>156,969</u>	<u>156,969</u>	<u>265,394</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 108,100</u>	<u>\$ 108,100</u>	<u>\$ 79,196</u>	<u>\$ 79,196</u>	<u>\$ 156,969</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
 PROBATION SERVICES FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Cash	\$ 1,683,148	\$ 1,459,290
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	72,472
Other	818	0
Total Assets	\$ 1,683,966	\$ 1,531,762
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	9,558	16,185
Due To Other Funds	193,500	15,243
Total Liabilities	203,058	31,428
FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	1,480,908	1,500,334
Total Fund Balance (Deficit)	1,480,908	1,500,334
Total Liabilities and Fund Balance	\$ 1,683,966	\$ 1,531,762

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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Charges for Services	\$ 397,927	\$ 397,927	\$ 467,000	\$ 467,000	\$ 413,050
Intergovernmental	0	0	0	0	72,472
Investment Earnings	22,994	22,994	0	0	10,138
Miscellaneous	8,433	8,433	0	0	2,300
<b>Total Revenues</b>	<b>429,354</b>	<b>429,354</b>	<b>467,000</b>	<b>467,000</b>	<b>497,960</b>
<b>EXPENDITURES:</b>					
Justice & Public Safety:					
Commodities	61,323	61,323	65,602	51,550	43,839
Services	154,299	154,299	330,257	349,500	178,988
Capital Outlay	39,658	39,658	40,191	35,000	0
<b>Total Expenditures</b>	<b>255,280</b>	<b>255,280</b>	<b>436,050</b>	<b>436,050</b>	<b>222,827</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>174,074</b>	<b>174,074</b>	<b>30,950</b>	<b>30,950</b>	<b>275,133</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers Out	(193,500)	(193,500)	(208,500)	(208,500)	(142,106)
<b>Net Other Financing Sources (Uses)</b>	<b>(193,500)</b>	<b>(193,500)</b>	<b>(208,500)</b>	<b>(208,500)</b>	<b>(142,106)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(19,426)</b>	<b>(19,426)</b>	<b>(177,550)</b>	<b>(177,550)</b>	<b>133,027</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>1,500,334</b>	<b>1,500,334</b>	<b>1,500,334</b>	<b>1,500,334</b>	<b>1,367,307</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>\$ 1,480,908</b>	<b>\$ 1,480,908</b>	<b>\$ 1,322,784</b>	<b>\$ 1,322,784</b>	<b>\$ 1,500,334</b>

COUNTY OF CHAMPAIGN, ILLINOIS  
TAX SALE AUTOMATION FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<u>ASSETS</u>		
Cash	\$ 36,363	\$ 44,013
Receivables, Net of Uncollectible Amounts:		
Other	<u>190</u>	<u>0</u>
Total Assets	<u>\$ 36,553</u>	<u>\$ 44,013</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	<u>2,322</u>	<u>3,505</u>
Total Liabilities	<u>2,322</u>	<u>3,505</u>
 FUND BALANCE (DEFICIT):		
Restricted For General Government	<u>34,231</u>	<u>40,508</u>
Total Fund Balance (Deficit)	<u>34,231</u>	<u>40,508</u>
Total Liabilities and Fund Balance	<u>\$ 36,553</u>	<u>\$ 44,013</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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Charges for Services	\$ 26,236	\$ 26,236	\$ 26,200	\$ 26,200	\$ 24,146
Investment Earnings	557	557	175	175	299
<b>Total Revenues</b>	<b>26,793</b>	<b>26,793</b>	<b>26,375</b>	<b>26,375</b>	<b>24,445</b>
<b>EXPENDITURES:</b>					
General Government:					
Salaries	7,762	7,762	7,763	5,500	7,082
Fringe Benefits	786	786	787	558	716
Commodities	7,332	7,332	9,000	9,000	3,829
Services	17,190	17,190	21,412	21,350	15,568
Capital Outlay	0	0	4,784	5,000	0
<b>Total Expenditures</b>	<b>33,070</b>	<b>33,070</b>	<b>43,746</b>	<b>41,408</b>	<b>27,195</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(6,277)</b>	<b>(6,277)</b>	<b>(17,371)</b>	<b>(15,033)</b>	<b>(2,750)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(6,277)</b>	<b>(6,277)</b>	<b>(17,371)</b>	<b>(15,033)</b>	<b>(2,750)</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>40,508</b>	<b>40,508</b>	<b>40,508</b>	<b>40,508</b>	<b>43,258</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>\$ 34,231</b>	<b>\$ 34,231</b>	<b>\$ 23,137</b>	<b>\$ 25,475</b>	<b>\$ 40,508</b>

COUNTY OF CHAMPAIGN, ILLINOIS  
 STATE'S ATTORNEY DRUG FORFEITURES FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2018 and 2017

<u>ASSETS</u>	<u>2018</u>	<u>2017</u>
Cash	\$ 29,998	\$ 2,480
Due From Other Funds	<u>0</u>	<u>40,478</u>
Total Assets	<u>\$ 29,998</u>	<u>\$ 42,958</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	719	995
Due To Other Funds	<u>9,000</u>	<u>9,000</u>
Total Liabilities	<u>9,719</u>	<u>9,995</u>
FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>20,279</u>	<u>32,963</u>
Total Fund Balance (Deficit)	<u>20,279</u>	<u>32,963</u>
Total Liabilities and Fund Balance	<u>\$ 29,998</u>	<u>\$ 42,958</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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Fines & Forfeitures	\$ 27,414	\$ 27,414	\$ 24,000	\$ 24,000	\$ 38,991
Investment Earnings	499	499	0	0	271
Total Revenues	<u>27,913</u>	<u>27,913</u>	<u>24,000</u>	<u>24,000</u>	<u>39,262</u>
EXPENDITURES:					
Justice & Public Safety:					
Commodities	16,771	16,771	16,775	5,000	9,379
Services	14,826	14,826	16,500	4,275	16,983
Total Expenditures	<u>31,597</u>	<u>31,597</u>	<u>33,275</u>	<u>9,275</u>	<u>26,362</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(3,684)</u>	<u>(3,684)</u>	<u>(9,275)</u>	<u>14,725</u>	<u>12,900</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	(12,684)	(12,684)	(18,275)	5,725	3,900
FUND BALANCE (DEFICIT)--Beginning of Year	<u>32,963</u>	<u>32,963</u>	<u>32,963</u>	<u>32,963</u>	<u>29,063</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 20,279</u>	<u>\$ 20,279</u>	<u>\$ 14,688</u>	<u>\$ 38,688</u>	<u>\$ 32,963</u>



COUNTY OF CHAMPAIGN, ILLINOIS  
PROPERTY TAX INTEREST FEE FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2018 and 2017

<u>ASSETS</u>	<u>2018</u>	<u>2017</u>
Cash	\$ 55,615	\$ 49,428
Investments	<u>100,263</u>	<u>100,757</u>
Total Assets	<u>\$ 155,878</u>	<u>\$ 150,185</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Due To Other Funds	<u>55,015</u>	<u>49,384</u>
Total Liabilities	<u>55,015</u>	<u>49,384</u>
 FUND BALANCE (DEFICIT):		
Restricted For General Government	<u>100,863</u>	<u>100,801</u>
Total Fund Balance (Deficit)	<u>100,863</u>	<u>100,801</u>
Total Liabilities and Fund Balance	<u>\$ 155,878</u>	<u>\$ 150,185</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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Charges for Services	\$ 54,360	\$ 54,360	\$ 63,000	\$ 63,000	\$ 48,660
Investment Earnings	717	1,211	1,050	1,050	1,036
Total Revenues	<u>55,077</u>	<u>55,571</u>	<u>64,050</u>	<u>64,050</u>	<u>49,696</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>55,077</u>	<u>55,571</u>	<u>64,050</u>	<u>64,050</u>	<u>49,696</u>
OTHER FINANCING SOURCES (USES):					
Transfers Out	<u>(55,015)</u>	<u>(55,015)</u>	<u>(64,050)</u>	<u>(64,050)</u>	<u>(49,384)</u>
Net Other Financing Sources (Uses)	<u>(55,015)</u>	<u>(55,015)</u>	<u>(64,050)</u>	<u>(64,050)</u>	<u>(49,384)</u>
NET CHANGE IN FUND BALANCE	62	556	0	0	312
FUND BALANCE (DEFICIT)--Beginning of Year	<u>100,801</u>	<u>100,044</u>	<u>100,044</u>	<u>100,044</u>	<u>100,489</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 100,863</u>	<u>\$ 100,600</u>	<u>\$ 100,044</u>	<u>\$ 100,044</u>	<u>\$ 100,801</u>
Revenues/Sources Conversion to GAAP Basis		(494)			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		<u>757</u>			
GAAP Basis Fund Balance (Deficit)		<u>\$ 100,863</u>			

COUNTY OF CHAMPAIGN, ILLINOIS  
ELECTION ASSISTANCE / ACCESSIBILITY GRANT FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<u>ASSETS</u>		
Cash	<u>\$ 17,055</u>	<u>\$ 5,241</u>
Total Assets	<u>\$ 17,055</u>	<u>\$ 5,241</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Due To Other Funds	<u>11,711</u>	<u>0</u>
Total Liabilities	<u>11,711</u>	<u>0</u>
FUND BALANCE (DEFICIT):		
Restricted For General Government	<u>5,344</u>	<u>5,241</u>
Total Fund Balance (Deficit)	<u>5,344</u>	<u>5,241</u>
Total Liabilities and Fund Balance	<u>\$ 17,055</u>	<u>\$ 5,241</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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$ 11,711	\$ 11,711	\$ 20,000	\$ 20,000	\$ -
Investment Earnings	103	103	0	0	37
Total Revenues	<u>11,814</u>	<u>11,814</u>	<u>20,000</u>	<u>20,000</u>	<u>37</u>
EXPENDITURES:					
General Government:					
Salaries	1,525	0	0	0	0
Commodities	10,186	0	0	0	0
Total Expenditures	<u>11,711</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>103</u>	<u>11,814</u>	<u>20,000</u>	<u>20,000</u>	<u>37</u>
OTHER FINANCING SOURCES (USES):					
Transfers Out	0	(11,711)	(20,000)	(20,000)	0
Net Other Financing Sources (Uses)	<u>0</u>	<u>(11,711)</u>	<u>(20,000)</u>	<u>(20,000)</u>	<u>0</u>
NET CHANGE IN FUND BALANCE	103	103	0	0	37
FUND BALANCE (DEFICIT)--Beginning of Year	<u>5,241</u>	<u>5,241</u>	<u>5,241</u>	<u>5,241</u>	<u>5,204</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 5,344</u>	<u>\$ 5,344</u>	<u>\$ 5,241</u>	<u>\$ 5,241</u>	<u>\$ 5,241</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
COUNTY HISTORICAL FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<u>ASSETS</u>		
Cash	<u>\$ 8,728</u>	<u>\$ 8,601</u>
Total Assets	<u>\$ 8,728</u>	<u>\$ 8,601</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>8,728</u>	<u>8,601</u>
Total Fund Balance (Deficit)	<u>8,728</u>	<u>8,601</u>
Total Liabilities and Fund Balance	<u>\$ 8,728</u>	<u>\$ 8,601</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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Investment Earnings	\$ 127	\$ 127	\$ 12	\$ 12	\$ 60
Total Revenues	127	127	12	12	60
EXPENDITURES:					
Justice & Public Safety:					
Services	0	0	0	0	0
Total Expenditures	0	0	0	0	0
NET CHANGE IN FUND BALANCE	127	127	12	12	60
FUND BALANCE (DEFICIT)--Beginning of Year	8,601	8,601	8,601	8,601	8,541
FUND BALANCE (DEFICIT)--End of Year	\$ 8,728	\$ 8,728	\$ 8,613	\$ 8,613	\$ 8,601

COUNTY OF CHAMPAIGN, ILLINOIS  
 CIRCUIT CLERK OPERATIONS AND ADMINISTRATION FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2018 and 2017

<u>ASSETS</u>	<u>2018</u>	<u>2017</u>
Cash	<u>\$ 79,007</u>	<u>\$ 126,873</u>
Total Assets	<u>\$ 79,007</u>	<u>\$ 126,873</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	4,178	7,839
Accounts Payable	14,831	14,032
Due To Other Funds	<u>1,219</u>	<u>5,237</u>
Total Liabilities	<u>20,228</u>	<u>27,108</u>
FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>58,779</u>	<u>99,765</u>
Total Fund Balance (Deficit)	<u>58,779</u>	<u>99,765</u>
Total Liabilities and Fund Balance	<u>\$ 79,007</u>	<u>\$ 126,873</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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Charges for Services	\$ 172,515	\$ 172,515	\$ 211,000	\$ 211,000	\$ 177,389
Investment Earnings	1,243	1,243	650	650	977
Miscellaneous	0	0	0	0	1,715
Total Revenues	<u>173,758</u>	<u>173,758</u>	<u>211,650</u>	<u>211,650</u>	<u>180,081</u>
EXPENDITURES:					
Justice & Public Safety:					
Salaries	127,822	127,822	152,465	56,337	71,921
Fringe Benefits	33,889	33,889	39,355	20,059	21,881
Commodities	36,774	36,774	46,319	43,500	51,582
Services	5,528	5,528	41,194	44,000	15,799
Capital Outlay	10,731	10,731	19,987	20,000	55,606
Total Expenditures	<u>214,744</u>	<u>214,744</u>	<u>299,320</u>	<u>183,896</u>	<u>216,789</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(40,986)</u>	<u>(40,986)</u>	<u>(87,670)</u>	<u>27,754</u>	<u>(36,708)</u>
OTHER FINANCING SOURCES (USES):					
Transfers Out	0	0	(17,877)	(17,877)	(2,985)
Net Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>(17,877)</u>	<u>(17,877)</u>	<u>(2,985)</u>
NET CHANGE IN FUND BALANCE	(40,986)	(40,986)	(105,547)	9,877	(39,693)
FUND BALANCE (DEFICIT)--Beginning of Year	<u>99,765</u>	<u>99,765</u>	<u>99,765</u>	<u>99,765</u>	<u>139,458</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 58,779</u>	<u>\$ 58,779</u>	<u>\$ (5,782)</u>	<u>\$ 109,642</u>	<u>\$ 99,765</u>



COUNTY OF CHAMPAIGN, ILLINOIS  
CIRCUIT CLERK ELECTRONIC CITATIONS FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<u>ASSETS</u>		
Cash	<u>\$ 69,407</u>	<u>\$ 90,212</u>
Total Assets	<u><u>\$ 69,407</u></u>	<u><u>\$ 90,212</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>69,407</u>	<u>90,212</u>
Total Fund Balance (Deficit)	<u>69,407</u>	<u>90,212</u>
Total Liabilities and Fund Balance	<u><u>\$ 69,407</u></u>	<u><u>\$ 90,212</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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Charges for Services	\$ 15,523	\$ 15,523	\$ 19,200	\$ 19,200	\$ 15,125
Investment Earnings	1,285	1,285	250	250	582
Total Revenues	<u>16,808</u>	<u>16,808</u>	<u>19,450</u>	<u>19,450</u>	<u>15,707</u>
EXPENDITURES:					
Justice & Public Safety:					
Services	37,613	37,613	55,000	0	
Capital Outlay	0	0	15,000	20,000	0
Total Expenditures	<u>37,613</u>	<u>37,613</u>	<u>70,000</u>	<u>20,000</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(20,805)</u>	<u>(20,805)</u>	<u>(50,550)</u>	<u>(550)</u>	<u>15,707</u>
NET CHANGE IN FUND BALANCE	(20,805)	(20,805)	(50,550)	(550)	15,707
FUND BALANCE (DEFICIT)--Beginning of Year	<u>90,212</u>	<u>90,212</u>	<u>90,212</u>	<u>90,212</u>	<u>74,505</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 69,407</u>	<u>\$ 69,407</u>	<u>\$ 39,662</u>	<u>\$ 89,662</u>	<u>\$ 90,212</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
STATES ATTORNEY RECORDS AUTOMATION FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<u>ASSETS</u>		
Cash	<u>\$ 4,364</u>	<u>\$ 12,010</u>
Total Assets	<u>\$ 4,364</u>	<u>\$ 12,010</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	<u>0</u>	<u>1,120</u>
Total Liabilities	<u>0</u>	<u>1,120</u>
FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>4,364</u>	<u>10,890</u>
Total Fund Balance (Deficit)	<u>4,364</u>	<u>10,890</u>
Total Liabilities and Fund Balance	<u>\$ 4,364</u>	<u>\$ 12,010</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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Charges for Services	\$ 5,892	\$ 5,892	\$ 8,000	\$ 8,000	\$ 5,813
Investment Earnings	81	81	0	0	86
Total Revenues	<u>5,973</u>	<u>5,973</u>	<u>8,000</u>	<u>8,000</u>	<u>5,899</u>
EXPENDITURES:					
Justice & Public Safety:					
Commodities	946	946	946	3,400	69
Services	11,553	11,553	11,554	4,100	5,091
Total Expenditures	<u>12,499</u>	<u>12,499</u>	<u>12,500</u>	<u>7,500</u>	<u>5,160</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(6,526)</u>	<u>(6,526)</u>	<u>(4,500)</u>	500	<u>739</u>
NET CHANGE IN FUND BALANCE	(6,526)	(6,526)	(4,500)	500	739
FUND BALANCE (DEFICIT)--Beginning of Year	<u>10,890</u>	<u>10,890</u>	<u>10,890</u>	<u>10,890</u>	<u>10,151</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 4,364</u>	<u>\$ 4,364</u>	<u>\$ 6,390</u>	<u>\$ 11,390</u>	<u>\$ 10,890</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
 JAIL COMMISSARY FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<u>ASSETS</u>		
Cash	\$ 382,508	\$ 388,241
Receivables, Net of Uncollectible Amounts:		
Other	<u>6,115</u>	<u>4,144</u>
Total Assets	<u>\$ 388,623</u>	<u>\$ 392,385</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	<u>21,195</u>	<u>2,605</u>
Total Liabilities	<u>21,195</u>	<u>2,605</u>
FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>367,428</u>	<u>389,780</u>
Total Fund Balance (Deficit)	<u>367,428</u>	<u>389,780</u>
Total Liabilities and Fund Balance	<u>\$ 388,623</u>	<u>\$ 392,385</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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Investment Earnings	\$ 5,797	\$ 5,797	\$ 400	\$ 400	\$ 2,463
Miscellaneous	45,704	45,704	52,400	52,400	55,601
Total Revenues	<u>51,501</u>	<u>51,501</u>	<u>52,800</u>	<u>52,800</u>	<u>58,064</u>
EXPENDITURES:					
Justice & Public Safety:					
Commodities	10,515	10,515	46,999	46,999	16,482
Services	13,286	13,286	208,001	175,851	20,676
Capital Outlay	50,052	50,052	45,000	77,150	16,392
Total Expenditures	<u>73,853</u>	<u>73,853</u>	<u>300,000</u>	<u>300,000</u>	<u>53,550</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(22,352)</u>	<u>(22,352)</u>	<u>(247,200)</u>	<u>(247,200)</u>	<u>4,514</u>
NET CHANGE IN FUND BALANCE	(22,352)	(22,352)	(247,200)	(247,200)	4,514
FUND BALANCE (DEFICIT)--Beginning of Year	<u>389,780</u>	<u>389,780</u>	<u>389,780</u>	<u>389,780</u>	<u>385,266</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 367,428</u>	<u>\$ 367,428</u>	<u>\$ 142,580</u>	<u>\$ 142,580</u>	<u>\$ 389,780</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
COUNTY JAIL MEDICAL COSTS FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Cash	\$ 23,081	\$ 21,761
Total Assets	\$ 23,081	\$ 21,761
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Due To Other Funds	19,823	18,503
Total Liabilities	19,823	18,503
FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	3,258	3,258
Total Fund Balance (Deficit)	3,258	3,258
Total Liabilities and Fund Balance	\$ 23,081	\$ 21,761

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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Charges for Services	\$ 19,600	\$ 19,600	\$ 23,000	\$ 23,000	\$ 18,407
Investment Earnings	223	223	20	20	96
Total Revenues	<u>19,823</u>	<u>19,823</u>	<u>23,020</u>	<u>23,020</u>	<u>18,503</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>19,823</u>	<u>19,823</u>	<u>23,020</u>	<u>23,020</u>	<u>18,503</u>
OTHER FINANCING SOURCES (USES):					
Transfers Out	<u>(19,823)</u>	<u>(19,823)</u>	<u>(23,020)</u>	<u>(23,020)</u>	<u>(18,503)</u>
Net Other Financing Sources (Uses)	<u>(19,823)</u>	<u>(19,823)</u>	<u>(23,020)</u>	<u>(23,020)</u>	<u>(18,503)</u>
NET CHANGE IN FUND BALANCE	0	0	0	0	0
FUND BALANCE (DEFICIT)--Beginning of Year	<u>3,258</u>	<u>3,258</u>	<u>3,258</u>	<u>3,258</u>	<u>3,258</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 3,258</u>	<u>\$ 3,258</u>	<u>\$ 3,258</u>	<u>\$ 3,258</u>	<u>\$ 3,258</u>



COUNTY OF CHAMPAIGN, ILLINOIS  
COUNTY CLERK'S AUTOMATION FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<u>ASSETS</u>		
Cash	\$ 141,918	\$ 134,532
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u>\$ 141,918</u>	<u>\$ 134,532</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	<u>308</u>	<u>199</u>
Total Liabilities	<u>308</u>	<u>199</u>
FUND BALANCE (DEFICIT):		
Restricted For General Government	<u>141,610</u>	<u>134,333</u>
Total Fund Balance (Deficit)	<u>141,610</u>	<u>134,333</u>
Total Liabilities and Fund Balance	<u>\$ 141,918</u>	<u>\$ 134,532</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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Charges for Services	\$ 15,624	\$ 15,624	\$ 20,000	\$ 20,000	\$ 16,620
Investment Earnings	1,962	1,962	200	200	889
Miscellaneous	5,888	5,888	7,500	7,500	8,311
Total Revenues	<u>23,474</u>	<u>23,474</u>	<u>27,700</u>	<u>27,700</u>	<u>25,820</u>
EXPENDITURES:					
General Government:					
Commodities	16,197	16,197	130,000	130,000	19,662
Total Expenditures	<u>16,197</u>	<u>16,197</u>	<u>130,000</u>	<u>130,000</u>	<u>19,662</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>7,277</u>	<u>7,277</u>	<u>(102,300)</u>	<u>(102,300)</u>	<u>6,158</u>
NET CHANGE IN FUND BALANCE	7,277	7,277	(102,300)	(102,300)	6,158
FUND BALANCE (DEFICIT)--Beginning of Year	<u>134,333</u>	<u>134,333</u>	<u>134,333</u>	<u>134,333</u>	<u>128,175</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 141,610</u>	<u>\$ 141,610</u>	<u>\$ 32,033</u>	<u>\$ 32,033</u>	<u>\$ 134,333</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
 COURT DOCUMENT STORAGE FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2018 and 2017

<u>ASSETS</u>	<u>2018</u>	<u>2017</u>
Cash	<u>\$ 111,962</u>	<u>\$ 182,531</u>
Total Assets	<u>\$ 111,962</u>	<u>\$ 182,531</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	4,450	3,831
Accounts Payable	13,476	10,232
Due To Other Funds	<u>1,289</u>	<u>19,140</u>
Total Liabilities	<u>19,215</u>	<u>33,203</u>
FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>92,747</u>	<u>149,328</u>
Total Fund Balance (Deficit)	<u>92,747</u>	<u>149,328</u>
Total Liabilities and Fund Balance	<u>\$ 111,962</u>	<u>\$ 182,531</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
 COURT DOCUMENT STORAGE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 ACTUAL AND BUDGET (NON-GAAP BASIS)  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Charges for Services	\$ 233,753	\$ 233,753	\$ 240,475	\$ 240,475	\$ 219,231
Investment Earnings	1,899	1,899	750	750	1,228
Total Revenues	<u>235,652</u>	<u>235,652</u>	<u>241,225</u>	<u>241,225</u>	<u>220,459</u>
EXPENDITURES:					
Justice & Public Safety:					
Salaries	103,077	103,077	103,150	102,975	99,809
Fringe Benefits	26,917	26,917	49,063	49,238	42,086
Commodities	17,675	17,675	53,878	60,000	31,623
Services	129,566	129,566	133,451	71,500	75,433
Capital Outlay	14,998	14,998	18,071	20,000	1,401
Total Expenditures	<u>292,233</u>	<u>292,233</u>	<u>357,613</u>	<u>303,713</u>	<u>250,352</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(56,581)</u>	<u>(56,581)</u>	<u>(116,388)</u>	<u>(62,488)</u>	<u>(29,893)</u>
OTHER FINANCING SOURCES (USES):					
Transfers Out	<u>0</u>	<u>0</u>	<u>(17,877)</u>	<u>(17,877)</u>	<u>(17,877)</u>
Net Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>(17,877)</u>	<u>(17,877)</u>	<u>(17,877)</u>
NET CHANGE IN FUND BALANCE	(56,581)	(56,581)	(134,265)	(80,365)	(47,770)
FUND BALANCE (DEFICIT)--Beginning of Year	<u>149,328</u>	<u>149,328</u>	<u>149,328</u>	<u>149,328</u>	<u>197,098</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 92,747</u>	<u>\$ 92,747</u>	<u>\$ 15,063</u>	<u>\$ 68,963</u>	<u>\$ 149,328</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
 VICTIM ADVOCACY GRANT FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<u>ASSETS</u>		
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	\$ 0	\$ 21,578
Due From Other Funds	<u>40,917</u>	<u>21,250</u>
Total Assets	<u>\$ 40,917</u>	<u>\$ 42,828</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	1,587	1,924
Due To Other Funds	<u>38,516</u>	<u>40,478</u>
Total Liabilities	<u>40,103</u>	<u>42,402</u>
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>814</u>	<u>426</u>
Total Fund Balance (Deficit)	<u>814</u>	<u>426</u>
Total Liabilities and Fund Balance	<u>\$ 40,917</u>	<u>\$ 42,828</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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$ 0	\$ 0	\$ 34,525	\$ 34,525	\$ 43,156
Investment earnings	193	193	0	0	0
Total Revenues	193	193	34,525	34,525	43,156
EXPENDITURES:					
Justice & Public Safety:					
Salaries	40,722	40,722	51,228	51,228	59,637
Total Expenditures	40,722	40,722	51,228	51,228	59,637
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(40,529)	(40,529)	(16,703)	(16,703)	(16,481)
OTHER FINANCING SOURCES (USES):					
Transfers In	40,917	40,917	17,000	17,000	21,250
Net Other Financing Sources (Uses)	40,917	40,917	17,000	17,000	21,250
NET CHANGE IN FUND BALANCE	388	388	297	297	4,769
FUND BALANCE (DEFICIT)--Beginning of Year	426	426	426	426	(4,343)
FUND BALANCE (DEFICIT)--End of Year	\$ 814	\$ 814	\$ 723	\$ 723	\$ 426

COUNTY OF CHAMPAIGN, ILLINOIS  
SOLID WASTE MANAGEMENT FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2018 and 2017

<u>ASSETS</u>	<u>2018</u>	<u>2017</u>
Cash	<u>\$ 41,864</u>	<u>\$ 46,735</u>
Total Assets	<u>\$ 41,864</u>	<u>\$ 46,735</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Due to Other Funds	0	1,799
Unearned Revenues	<u>1,200</u>	<u>1,050</u>
Total Liabilities	<u>1,200</u>	<u>2,849</u>
FUND BALANCE (DEFICIT):		
Committed To General Government	<u>40,664</u>	<u>44,659</u>
Total Fund Balance (Deficit)	<u>40,664</u>	<u>44,659</u>
Total Liabilities and Fund Balance	<u>\$ 41,864</u>	<u>\$ 47,508</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
SOLID WASTE MANAGEMENT FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET (NON-GAAP BASIS)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Intergovernmental Revenue	\$ 24,737	\$ 24,737	\$ 33,900	\$ 33,900	\$ 25,789
Licenses & Permits	1,700	1,700	1,700	1,700	1,750
Investment Earnings	732	732	50	50	301
Miscellaneous	6,273	6,273	8,457	8,457	7,287
<b>Total Revenues</b>	<b>33,442</b>	<b>33,442</b>	<b>44,107</b>	<b>44,107</b>	<b>35,127</b>
<b>EXPENDITURES:</b>					
General Government:					
Commodities	319	319	1,023	1,000	0
Services	37,118	37,118	50,327	50,350	38,422
<b>Total Expenditures</b>	<b>37,437</b>	<b>37,437</b>	<b>51,350</b>	<b>51,350</b>	<b>38,422</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(3,995)</b>	<b>(3,995)</b>	<b>(7,243)</b>	<b>(7,243)</b>	<b>(3,295)</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>44,659</b>	<b>44,659</b>	<b>44,659</b>	<b>44,659</b>	<b>47,954</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>\$ 40,664</b>	<b>\$ 40,664</b>	<b>\$ 37,416</b>	<b>\$ 37,416</b>	<b>\$ 44,659</b>



COUNTY OF CHAMPAIGN, ILLINOIS  
CHILD ADVOCACY CENTER FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2018 and 2017

<u>ASSETS</u>	<u>2018</u>	<u>2017</u>
Cash	\$ 0	\$ 17,117
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	<u>55,580</u>	<u>54,902</u>
Total Assets	<u>\$ 55,580</u>	<u>\$ 72,019</u>
 <u>LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	\$ 6,720	\$ 5,873
Accounts Payable	3,237	13,799
Due To Other Funds	<u>12,683</u>	<u>4,506</u>
Total Liabilities	<u>22,640</u>	<u>24,178</u>
DEFERRED INFLOW OF RESOURCES:		
Unavailable Revenue	<u>20,310</u>	<u>6,808</u>
FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>12,630</u>	<u>41,033</u>
Total Fund Balance (Deficit)	<u>12,630</u>	<u>41,033</u>
Total Liabilities, Deferred Inflow of Resources, and Fund Balance	<u>\$ 55,580</u>	<u>\$ 72,019</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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Intergovernmental Revenue	\$ 272,234	\$ 272,234	\$ 281,130	\$ 281,130	\$ 269,233
Investment Earnings	231	231	100	100	184
Miscellaneous	10,631	10,631	41,800	41,800	13,202
<b>Total Revenues</b>	<b>283,096</b>	<b>283,096</b>	<b>323,030</b>	<b>323,030</b>	<b>282,619</b>
<b>EXPENDITURES:</b>					
Justice & Public Safety:					
Salaries	156,312	156,312	156,314	152,246	127,000
Fringe Benefits	51,560	51,560	53,600	57,668	38,968
Commodities	6,722	6,722	11,772	27,204	9,713
Services	96,905	96,905	101,238	85,806	104,992
<b>Total Expenditures</b>	<b>311,499</b>	<b>311,499</b>	<b>322,924</b>	<b>322,924</b>	<b>280,673</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(28,403)</b>	<b>(28,403)</b>	<b>106</b>	<b>106</b>	<b>1,946</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>41,033</b>	<b>41,033</b>	<b>41,033</b>	<b>41,033</b>	<b>39,087</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>\$ 12,630</b>	<b>\$ 12,630</b>	<b>\$ 41,139</b>	<b>\$ 41,139</b>	<b>\$ 41,033</b>

COUNTY OF CHAMPAIGN, ILLINOIS  
SPECIALTY COURTS FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2018 and 2017

<u>ASSETS</u>	<u>2018</u>	<u>2017</u>
Cash	\$ 76,843	\$ 74,666
Receivables, Net of Uncollectible Amounts:		
Other	0	20
Due From Other Funds	60,116	59,034
Prepaid Items	<u>400</u>	<u>15</u>
Total Assets	<u>\$ 137,359</u>	<u>\$ 133,735</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	1,874	1,670
Accounts Payable	357	612
Due To Other Funds	<u>538</u>	<u>545</u>
Total Liabilities	<u>2,769</u>	<u>2,827</u>
FUND BALANCE (DEFICIT):		
Non-spendable for Prepaid Items	400	15
Restricted For Justice and Public Safety	<u>134,190</u>	<u>130,893</u>
Total Fund Balance (Deficit)	<u>134,590</u>	<u>130,908</u>
Total Liabilities and Fund Balance	<u>\$ 137,359</u>	<u>\$ 133,735</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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Charges for Services	\$ 16,950	\$ 16,950	\$ 20,000	\$ 20,000	\$ 15,987
Investment Earnings	1,391	1,391	1,255	25	708
Miscellaneous	871	871	870	100	1,216
Total Revenues	<u>19,212</u>	<u>19,212</u>	<u>22,125</u>	<u>20,125</u>	<u>17,911</u>
EXPENDITURES:					
Justice & Public Safety:					
Salaries	44,456	44,456	43,856	43,856	43,428
Fringe Benefits	15,866	15,866	17,330	17,330	15,606
Services	15,325	15,325	20,000	20,000	16,267
Total Expenditures	<u>75,647</u>	<u>75,647</u>	<u>81,186</u>	<u>81,186</u>	<u>75,301</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(56,435)</u>	<u>(56,435)</u>	<u>(59,061)</u>	<u>(61,061)</u>	<u>(57,390)</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	60,117	60,117	60,881	60,881	59,034
Net Other Financing Sources (Uses)	<u>60,117</u>	<u>60,117</u>	<u>60,881</u>	<u>60,881</u>	<u>59,034</u>
NET CHANGE IN FUND BALANCE	3,682	3,682	1,820	(180)	1,644
FUND BALANCE (DEFICIT)--Beginning of Year	<u>130,908</u>	<u>130,908</u>	<u>130,908</u>	<u>130,908</u>	<u>129,264</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 134,590</u>	<u>\$ 134,590</u>	<u>\$ 132,728</u>	<u>\$ 130,728</u>	<u>\$ 130,908</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, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<u>ASSETS</u>		
Cash	\$ 401,408	\$ 393,344
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	1,431,388
Due From Other Funds	<u>43,310</u>	<u>43,310</u>
Total Assets	<u><u>\$ 444,718</u></u>	<u><u>\$ 1,868,042</u></u>
 <u>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	<u>0</u>	<u>0</u>
Total Liabilities	<u>0</u>	<u>0</u>
DEFERRED INFLOW OF RESOURCES:		
Subsequent Year's Property Taxes	<u>0</u>	<u>1,431,388</u>
Total Deferred Inflow of Resources	<u>0</u>	<u>1,431,388</u>
FUND BALANCE (DEFICIT):		
Restricted For Debt Service	<u>444,718</u>	<u>436,654</u>
Total Fund Balance (Deficit)	<u>444,718</u>	<u>436,654</u>
Total Liabilities, Deferred Inflows and Fund Balance	<u><u>\$ 444,718</u></u>	<u><u>\$ 1,868,042</u></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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$1,432,222	\$1,432,222	\$1,440,463	\$1,440,463	\$1,440,641
Investment Earnings	15,096	15,096	0	0	7,347
Total Revenues	<u>1,447,318</u>	<u>1,447,318</u>	<u>1,440,463</u>	<u>1,440,463</u>	<u>1,447,988</u>
EXPENDITURES:					
Debt Service:					
Principal Retirement	1,205,000	1,205,000	1,205,000	1,205,000	1,145,000
Interest & Fiscal Charges	234,254	234,254	235,463	235,463	294,525
Total Expenditures	<u>1,439,254</u>	<u>1,439,254</u>	<u>1,440,463</u>	<u>1,440,463</u>	<u>1,439,525</u>
NET CHANGE IN FUND BALANCE	8,064	8,064	0	0	8,463
FUND BALANCE (DEFICIT)--Beginning of Year	<u>436,654</u>	<u>436,654</u>	<u>436,654</u>	<u>436,654</u>	<u>428,191</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 444,718</u>	<u>\$ 444,718</u>	<u>\$ 436,654</u>	<u>\$ 436,654</u>	<u>\$ 436,654</u>



## 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, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Cash	\$ 31,514	\$ 356,858
Receivables, Net of Uncollectible Amounts:		
Other	0	3,570
Due From Other Funds	1,899,446	959,585
Total Assets	\$ 1,930,960	\$ 1,320,013
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	\$ 23,273	\$ 25,264
Total Liabilities	23,273	25,264
FUND BALANCE (DEFICIT):		
Assigned to Capital Projects	1,907,687	1,294,749
Total Fund Balance (Deficit)	1,907,687	1,294,749
Total Liabilities and Fund Balance	\$ 1,930,960	\$ 1,320,013

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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Intergovernmental Revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 18,550
Investment Earnings	8,399	8,399	0	0	4,744
Miscellaneous	6,955	6,955	0	0	5,017
<b>Total Revenues</b>	<b>15,354</b>	<b>15,354</b>	<b>0</b>	<b>0</b>	<b>28,311</b>
<b>EXPENDITURES:</b>					
General Government:					
Commodities	182,230	182,230	287,168	313,456	70,475
Services	185,906	204,651	535,901	484,155	93,591
Capital Outlay	279,531	279,531	756,617	630,261	434,474
Justice & Public Safety:					
Commodities	489,234	489,234	532,679	95,625	156,831
Services	12,097	12,097	12,097	3,995	7,587
Capital Outlay	39,760	39,760	433,829	878,985	35,890
Development:					
Commodities	2,564	2,564	2,648	2,820	4,011
Services	172	172	172	0	447
Debt Service					
Principal Retirement	35,140	35,140	35,141	35,140	34,475
Interest & Fiscal Charges	1,642	1,642	1,642	1,642	2,307
<b>Total Expenditures</b>	<b>1,228,276</b>	<b>1,247,021</b>	<b>2,597,894</b>	<b>2,446,079</b>	<b>840,088</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(1,212,922)</b>	<b>(1,231,667)</b>	<b>(2,597,894)</b>	<b>(2,446,079)</b>	<b>(811,777)</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	1,825,860	1,825,860	1,825,860	1,825,860	945,396
<b>Net Other Financing Sources (Uses)</b>	<b>1,825,860</b>	<b>1,825,860</b>	<b>1,825,860</b>	<b>1,825,860</b>	<b>945,396</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>612,938</b>	<b>594,193</b>	<b>(772,034)</b>	<b>(620,219)</b>	<b>133,619</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>1,294,749</b>	<b>1,239,908</b>	<b>1,239,908</b>	<b>1,239,908</b>	<b>1,161,130</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>\$ 1,907,687</b>	<b>\$ 1,834,101</b>	<b>\$ 467,874</b>	<b>\$ 619,689</b>	<b>\$ 1,294,749</b>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		18,745			
Beginning Fund Balance Conversion to GAAP Basis		54,841			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>\$ 1,907,687</b>			

COUNTY OF CHAMPAIGN, ILLINOIS  
 COURT COMPLEX CONSTRUCTION FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Cash	\$ 269,614	\$ 287,866
Prepaid Expenses	5,025	0
Total Assets	\$ 274,639	\$ 287,866
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	0	0
Total Liabilities	0	0
FUND BALANCE (DEFICIT):		
Non-spendable for Prepaid Items	5,025	0
Assigned to Capital Projects	269,614	287,866
Total Fund Balance (Deficit)	274,639	287,866
Total Liabilities and Fund Balance	\$ 274,639	\$ 287,866

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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Investment Earnings	\$ 3,689	\$ 3,689	\$ 250	\$ 250	\$ 1,823
Total Revenues	<u>3,689</u>	<u>3,689</u>	<u>250</u>	<u>250</u>	<u>1,823</u>
EXPENDITURES:					
Justice & Public Safety:					
Services	16,916	16,916	209,950	220,000	15,554
Capital Outlay	0	0	10,050	0	9,025
Total Expenditures	<u>16,916</u>	<u>16,916</u>	<u>220,000</u>	<u>220,000</u>	<u>24,579</u>
NET CHANGE IN FUND BALANCE	(13,227)	(13,227)	(219,750)	(219,750)	(22,756)
FUND BALANCE (DEFICIT)--Beginning of Year	<u>287,866</u>	<u>287,866</u>	<u>287,866</u>	<u>287,866</u>	<u>310,622</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 274,639</u>	<u>\$ 274,639</u>	<u>\$ 68,116</u>	<u>\$ 68,116</u>	<u>\$ 287,866</u>

## 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, 2018 and 2017

<u>ASSETS</u>	<u>2018</u>	<u>2017</u>
<b>CURRENT ASSETS:</b>		
Cash	\$ 316,579	\$ 266,654
Receivables, Net of Uncollectible Amounts:		
Patient Accounts	1,059,414	962,934
Property Taxes	0	1,296,386
Intergovernmental	1,070,358	764,773
Other	290	773
Due From Other Funds	2,015,855	35,456
Inventories	6,014	6,014
Prepaid Items	46,757	23,520
Resident Trust Accounts	19,678	12,012
<b>NONCURRENT ASSETS:</b>		
Capital Assets:		
Buildings and Improvements	24,626,119	24,608,215
Equipment	1,680,358	1,667,928
Less Accumulated Depreciation	(8,962,278)	(8,197,115)
Net Pension Asset	0	1,591,742
Total Assets	<u>21,879,144</u>	<u>23,039,292</u>
<b><u>DEFERRED OUTFLOW OF RESOURCES</u></b>		
Related to Pension Liability	<u>2,328,879</u>	<u>22,304</u>
Total Assets and Deferred Outflows of Resources	<u><u>\$24,208,023</u></u>	<u><u>\$23,061,596</u></u>
<b><u>LIABILITIES</u></b>		
<b>CURRENT LIABILITIES:</b>		
Accrued Salaries Payable	\$ 278,908	\$ 288,194
Accounts Payable	1,890,404	2,216,051
Due To Other Funds	5,194,909	3,106,717
Funds Held For Others	19,678	12,012
Compensated Absences Payable	33,725	34,521
<b>NONCURRENT LIABILITIES:</b>		
Compensated Absences Payable	134,901	138,082
Total Obligation for Other Post-Employment Benefits	67,471	234,266
Benefits Net Pension Liability	<u>2,116,509</u>	<u>0</u>
Total Liabilities	<u>9,736,505</u>	<u>6,029,843</u>
<b><u>DEFERRED INFLOW OF RESOURCES</u></b>		
Subsequent Year's Property Taxes	0	1,296,386
Related to Total Obligation for Other Post-Employment Benefits	2,378	0
Related to Pension Liability	<u>499,256</u>	<u>2,083,855</u>
Total Deferred Inflow of Resources	<u>501,634</u>	<u>3,380,241</u>
<b><u>NET POSITION</u></b>		
Invested in Capital Assets	17,344,199	18,079,028
Unrestricted	<u>(3,374,315)</u>	<u>(4,427,516)</u>
Total Net Position	<u><u>\$13,969,884</u></u>	<u><u>\$13,651,512</u></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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>OPERATING REVENUES:</b>					
Charges for Services	\$ 9,975,197	\$ 9,599,468	\$ 6,871,531	\$ 6,452,436	\$ 8,714,756
Miscellaneous	2,602	2,602	2,640	2,640	6,766
<b>Total Operating Revenues</b>	<b>9,977,799</b>	<b>9,602,070</b>	<b>6,874,171</b>	<b>6,455,076</b>	<b>8,721,522</b>
<b>OPERATING EXPENSES:</b>					
Salaries	6,282,220	6,285,913	6,945,377	3,378,388	6,137,430
Fringe Benefits	1,067,811	128,209	977,054	1,175,901	2,083,679
Commodities	910,935	1,550,496	2,243,328	1,280,074	816,420
Services	4,673,949	3,976,867	5,181,650	4,992,966	3,224,127
Capital Outlay	0	18,584	18,525	4,000	15,406
Depreciation	765,163	0	0	37,829	777,974
<b>Total Operating Expenses</b>	<b>13,700,078</b>	<b>11,960,069</b>	<b>15,365,934</b>	<b>10,869,158</b>	<b>13,055,036</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(3,722,279)</b>	<b>(2,357,999)</b>	<b>(8,491,763)</b>	<b>(4,414,082)</b>	<b>(4,333,514)</b>
<b>NON-OPERATING REVENUES (EXPENSES):</b>					
Property Tax	1,261,661	\$ 1,261,661	1,266,777	1,304,606	1,205,269
Intergovernmental Revenue	0	0	0	0	56,249
Investment Earnings	737	737	0	0	418
Donations	577	577	0	0	1,684
Sale of Fixed Assets	0	0	10,395,000	10,395,000	0
Debt Principal Repayments	0	0	(1,803,562)	(1,803,562)	0
Interest Expense	(10,876)	(10,876)	(14,915)	(7,000)	(8,292)
<b>Net Non-Operating Revenues (Expenses)</b>	<b>1,252,099</b>	<b>1,252,099</b>	<b>9,843,300</b>	<b>9,889,044</b>	<b>1,255,328</b>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>(2,470,180)</b>	<b>(1,105,900)</b>	<b>1,351,537</b>	<b>5,474,962</b>	<b>(3,078,186)</b>
Transfers In	2,898,874	2,898,874	0	0	0
Transfers Out	(280,198)	0	(2,525,304)	(2,525,304)	(282,670)
<b>CHANGE IN NET POSITION</b>	<b>148,496</b>	<b>1,792,974</b>	<b>(1,173,767)</b>	<b>2,949,658</b>	<b>(3,360,856)</b>
<b>NET POSITION--Beginning of Year ( As Restated)</b>	<b>13,821,388</b>	<b>498,227</b>	<b>498,227</b>	<b>498,227</b>	<b>17,012,368</b>
<b>NET POSITION--End of Year</b>	<b>\$ 13,969,884</b>	<b>\$ 2,291,201</b>	<b>\$ (675,540)</b>	<b>\$ 3,447,885</b>	<b>\$ 13,651,512</b>
Revenues/Transfers In Conversion to GAAP Basis		375,729			
Expenses/Transfers Out Conversion to GAAP Basis		(2,020,207)			
Beginning Net Position Conversion to GAAP Basis		13,323,161			
<b>GAAP Basis Net Position</b>		<b>\$ 13,969,884</b>			

COUNTY OF CHAMPAIGN, ILLINOIS  
NURSING HOME FUND  
COMPARATIVE STATEMENT OF CASH FLOWS  
FOR THE FISCAL YEARS ENDED DECEMBER 31, 2018 and 2017

Exhibit F-3

	2018	2017
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash Receipts from Customers	\$ 7,595,818	\$ 10,442,127
Cash Payments to Employees for Services	(6,295,483)	(6,201,116)
Cash Payments to Suppliers and Other Funds For Goods and Services	(5,090,851)	(4,128,012)
Net Cash Provided (Used) By Operating Activities	(3,790,516)	112,999
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>		
Property Taxes Received	1,261,661	1,205,269
Operating Grants Received	0	56,249
Gifts And Donations Received	577	1,684
Cash Received from Tax Anticipation Borrowing	1,076,760	0
Tax Anticipation Borrowing Repaid	(1,076,760)	(1,021,757)
Interest Paid on Tax Anticipation Borrowing	(10,876)	(8,292)
Transfers/Loans Received from Other Funds	2,898,874	0
Transfers/Loans (Paid) to Other Funds	(280,198)	(282,670)
Net Cash Provided (Used) By Non-Capital Financing Activities	3,870,038	(49,517)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Payments for Acquisition and Construction of Capital Assets	(30,334)	(110,306)
Net Cash Provided (Used) By Capital and Related Financing Activities	(30,334)	(110,306)
<b>CASH FLOWS FROM INVESTMENT ACTIVITIES:</b>		
Interest Received on Investments and Bank Deposits	737	418
Net Cash Provided (Used) By Investment Activities	737	418
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	49,925	(46,406)
Cash and Cash Equivalents at Beginning of Year	266,654	313,060
Cash and Cash Equivalents at End of Year	\$ 316,579	\$ 266,654
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>		
Operating Income (Loss)	(\$3,722,279)	(\$4,333,514)
Adjust For Non-Cash Revenue/Expense:		
Depreciation Expense	765,163	777,974
Increase (Decrease) in Total Obligation for OPEB	3,081	9,891
Decrease (Increase) in Deferred Outflows and Inflows	(3,888,796)	3,564,967
Increase(Decrease) in Net Pension Liability	3,708,251	(3,341,038)
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	(930,555)	1,720,605
Decrease (Increase) in Due From Other Funds	(1,451,426)	0
Decrease (Increase) in Inventories	0	15,098
Decrease (Increase) in Prepaid Items	(23,237)	(12,658)
Increase (Decrease) in Salaries & Compensated Absences Payable	(13,263)	(63,686)
Increase (Decrease) in Payables	(325,647)	(348,437)
Increase (Decrease) in Due To Other Funds	2,088,192	2,123,797
Net Cash Provided (Used) By Operating Activities	\$ (3,790,516)	\$ 112,999

Non-cash Investing, Capital and Financing Activities:

In fiscal year 2018, 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, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
CURRENT ASSETS:		
Cash	\$ 2,797,985	\$ 3,201,370
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	417	204
Other	783	20,602
Due From Other Funds	3,085,426	2,223,657
Total Assets	\$ 5,884,611	\$ 5,445,833
 <u>LIABILITIES</u>		
CURRENT LIABILITIES:		
Accounts Payable	265,776	149,081
Due To Other Funds	500	34,466
Estimated Claims Payable	1,298,150	1,303,311
NONCURRENT LIABILITIES:		
Estimated Claims Payable	2,788,100	2,751,570
Total Liabilities	4,352,526	4,238,428
 <u>NET POSITION</u>		
Unrestricted	1,532,085	1,207,405
Total Net Position	\$ 1,532,085	\$ 1,207,405

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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>OPERATING REVENUES:</b>					
Charges for Services	\$ 2,144,910	\$ 1,706,885	\$ 2,526,890	\$ 2,526,890	\$ 2,092,421
Miscellaneous	73,529	73,529	7,000	0	30,354
<b>Total Operating Revenues</b>	<b>2,218,439</b>	<b>1,780,414</b>	<b>2,533,890</b>	<b>2,526,890</b>	<b>2,122,775</b>
<b>OPERATING EXPENSES:</b>					
Salaries	19,596	0	0	0	19,246
Fringe Benefits	953,422	1,061,489	1,160,322	1,035,322	911,547
Commodities	56	56	57	0	31
Services	973,288	1,670,962	1,934,915	1,471,936	1,042,039
<b>Total Operating Expenses</b>	<b>1,946,362</b>	<b>2,732,507</b>	<b>3,095,294</b>	<b>2,507,258</b>	<b>1,972,863</b>
<b>OPERATING INCOME (LOSS)</b>	<b>272,077</b>	<b>(952,093)</b>	<b>(561,404)</b>	<b>19,632</b>	<b>149,912</b>
<b>NON-OPERATING REVENUES (EXPENSES):</b>					
Investment Earnings	52,603	52,603	3,000	3,000	25,315
<b>Net Non-Operating Revenues (Expenses)</b>	<b>52,603</b>	<b>52,603</b>	<b>3,000</b>	<b>3,000</b>	<b>25,315</b>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>324,680</b>	<b>(899,490)</b>	<b>(558,404)</b>	<b>22,632</b>	<b>175,227</b>
Transfers In	0	248,600	0	0	0
Transfers Out	0	(19,596)	(19,596)	(19,632)	0
<b>CHANGE IN NET POSITION</b>	<b>324,680</b>	<b>(670,486)</b>	<b>(578,000)</b>	<b>3,000</b>	<b>175,227</b>
<b>NET POSITION--Beginning of Period</b>	<b>1,207,405</b>	<b>4,805,406</b>	<b>4,805,406</b>	<b>4,805,406</b>	<b>1,032,178</b>
<b>NET POSITION--End of Period</b>	<b>\$ 1,532,085</b>	<b>\$ 4,134,920</b>	<b>\$ 4,227,406</b>	<b>\$ 4,808,406</b>	<b>\$ 1,207,405</b>
Revenues/Transfers In Conversion to GAAP Basis		438,025			
Expenses/Transfers Out Conversion to GAAP Basis		557,141			
Beginning Net Position Conversion to GAAP Basis		<u>(3,598,001)</u>			
<b>GAAP Basis Net Position</b>		<b>\$ 1,532,085</b>			



COUNTY OF CHAMPAIGN, ILLINOIS  
 SELF-FUNDED INSURANCE FUND  
 COMPARATIVE STATEMENT OF CASH FLOWS  
 FOR THE FISCAL YEARS ENDED DECEMBER 31, 2018 and 2017

	2018	2017
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash Receipts from Other Funds and Employees for Services	\$ 1,282,928	\$ 1,798,724
Cash Receipts for Claims Reimbursements	93,348	9,752
Cash Payments to Employees for Services	(19,596)	(19,246)
Cash Payments to Suppliers for Goods and Services	(509,312)	14,687
Cash Payments for Claims	(1,303,356)	(684,251)
Net Cash Provided (Used) By Operating Activities	(455,988)	1,119,666
 <b>CASH FLOWS FROM INVESTMENT ACTIVITIES:</b>		
Interest Received on Investments and Bank Deposits	52,603	25,315
Net Cash Provided (Used) By Investment Activities	52,603	25,315
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(403,385)	1,144,981
Cash and Cash Equivalents at Beginning of Year	3,201,370	2,056,389
Cash and Cash Equivalents at End of Year	\$ 2,797,985	\$ 3,201,370
 <b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>		
Operating Income (Loss)	\$272,077	\$149,912
Adjust For Non-Cash Revenue/Expense:		
Increase (Decrease) in Estimated Claims Payable	31,369	409,528
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	19,606	(20,608)
Decrease (Increase) in Due From Other Funds	(861,769)	(293,691)
Increase (Decrease) in Prepaid Items	0	740,876
Increase (Decrease) in Payables	116,695	118,268
Increase (Decrease) in Due To Other Funds	(33,966)	15,381
Net Cash Provided (Used) By Operating Activities	\$ (455,988)	\$ 1,119,666

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, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<u>ASSETS</u>		
CURRENT ASSETS:		
Cash	\$ 23,610	\$ 480,806
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	24	0
Other	1,043	371
Due From Other Funds	594,321	0
Prepaid items	<u>0</u>	<u>50,000</u>
Total Assets	<u>\$ 618,998</u>	<u>\$ 531,177</u>
 <u>LIABILITIES</u>		
CURRENT LIABILITIES:		
Accounts Payable	2,250	1,993
Due To Other Funds	19,422	30,126
Funds Held For Others	<u>68,549</u>	<u>71,209</u>
Total Liabilities	<u>90,221</u>	<u>103,328</u>
 <u>NET POSITION</u>		
Unrestricted	<u>528,777</u>	<u>427,849</u>
Total Net Position	<u>\$ 528,777</u>	<u>\$ 427,849</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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>OPERATING REVENUES:</b>					
Charges for Services	\$ 5,896,947	\$ 5,896,947	\$ 7,239,720	\$ 7,239,720	\$ 6,588,183
Miscellaneous	80	80	0	0	403
Total Operating Revenues	<u>5,897,027</u>	<u>5,897,027</u>	<u>7,239,720</u>	<u>7,239,720</u>	<u>6,588,586</u>
<b>OPERATING EXPENSES:</b>					
Salaries	19,400	0	0	0	30,114
Fringe Benefits	5,763,238	6,356,288	7,208,420	7,208,420	6,648,721
Commodities	98	98	206	0	0
Services	18,400	18,400	19,574	15,180	1,331
Total Operating Expenses	<u>5,801,136</u>	<u>6,374,786</u>	<u>7,228,200</u>	<u>7,223,600</u>	<u>6,680,166</u>
OPERATING INCOME (LOSS)	<u>95,891</u>	<u>(477,759)</u>	<u>11,520</u>	<u>16,120</u>	<u>(91,580)</u>
<b>NON-OPERATING REVENUES (EXPENSES):</b>					
Investment Earnings	<u>5,037</u>	<u>5,037</u>	<u>0</u>	<u>0</u>	<u>4,473</u>
Net Non-Operating Revenues (Expenses)	<u>5,037</u>	<u>5,037</u>	<u>0</u>	<u>0</u>	<u>4,473</u>
INCOME (LOSS) BEFORE TRANSFERS	100,928	(472,722)	11,520	16,120	(87,107)
Transfers Out	<u>0</u>	<u>(19,400)</u>	<u>(19,400)</u>	<u>(24,000)</u>	<u>0</u>
CHANGE IN NET POSITION	100,928	(492,122)	(7,880)	(7,880)	(87,107)
NET POSITION--Beginning of Period	<u>427,849</u>	<u>427,849</u>	<u>427,849</u>	<u>427,849</u>	<u>514,956</u>
NET POSITION--End of Period	<u>\$ 528,777</u>	<u>\$ (64,273)</u>	<u>\$ 419,969</u>	<u>\$ 419,969</u>	<u>\$ 427,849</u>
Revenues/Transfers In Conversion to GAAP Basis		0			
Expenses/Transfers Out Conversion to GAAP Basis		593,050			
Beginning Net Position Conversion to GAAP Basis		<u>0</u>			
GAAP Basis Net Position		<u>\$ 528,777</u>			

COUNTY OF CHAMPAIGN, ILLINOIS  
EMPLOYEE HEALTH INSURANCE FUND  
COMPARATIVE STATEMENT OF CASH FLOWS  
FOR THE FISCAL YEARS ENDED DECEMBER 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash Receipts from Other Funds and Employees for Services	\$ 5,302,010	\$ 6,595,447
Cash Payments to Employees for Services	(19,400)	(30,114)
Cash Payments to Suppliers for Goods and Services	<u>(5,744,843)</u>	<u>(6,807,165)</u>
Net Cash Provided (Used) By Operating Activities	<u>(462,233)</u>	<u>(241,832)</u>
<b>CASH FLOWS FROM INVESTMENT ACTIVITIES:</b>		
Interest Received on Investments and Bank Deposits	<u>5,037</u>	<u>4,473</u>
Net Cash Provided (Used) By Investment Activities	<u>5,037</u>	<u>4,473</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>(457,196)</b>	<b>(237,359)</b>
Cash and Cash Equivalents at Beginning of Year	<u>480,806</u>	<u>718,165</u>
Cash and Cash Equivalents at End of Year	<u><u>\$ 23,610</u></u>	<u><u>\$ 480,806</u></u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>		
Operating Income (Loss)	\$ 95,891	\$ (91,580)
Adjust For Non-Cash Revenue/Expense:		
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	(696)	814
Decrease (Increase) in Due From Other Funds	(594,321)	6,047
Decrease (Increase) in Prepaid Items	50,000	(50,000)
Increase (Decrease) in Payables	257	(93,710)
Increase (Decrease) in Due To Other Funds	(10,704)	472
Increase (Decrease) in Unremitted Payroll Withholdings	<u>(2,660)</u>	<u>(13,875)</u>
Net Cash Provided (Used) By Operating Activities	<u><u>\$ (462,233)</u></u>	<u><u>\$ (241,832)</u></u>

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, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<u>ASSETS</u>		
Cash	\$ 785,990	\$ 844,117
Receivables:		
Intergovernmental	<u>170,430</u>	<u>173,162</u>
Total Assets	<u>\$ 956,420</u>	<u>\$ 1,017,279</u>
 <u>LIABILITIES</u>		
Accounts Payable	<u>44,994</u>	<u>58,104</u>
Total Liabilities	<u>44,994</u>	<u>58,104</u>
 <u>NET POSITION</u>		
Held in Trust for Other Governments	<u>\$ 911,426</u>	<u>\$ 959,175</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
TOWNSHIP MOTOR FUEL TAX FUND  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FOR THE FISCAL YEARS ENDED DECEMBER 31, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
ADDITIONS:		
Intergovernmental Revenue	\$ 2,152,066	\$ 2,072,955
Investment Earnings	16,669	8,306
Miscellaneous Revenue	<u>2,463</u>	<u>0</u>
Total Additions	<u>2,171,198</u>	<u>2,081,261</u>
DEDUCTIONS:		
Township Road Maintenance:		
Services	<u>2,218,947</u>	<u>2,228,224</u>
Total Deductions	<u>2,218,947</u>	<u>2,228,224</u>
CHANGE IN NET POSITION	(47,749)	(146,963)
NET POSITION--Beginning of Period	<u>959,175</u>	<u>1,106,138</u>
NET POSITION--End of Period	<u>\$ 911,426</u>	<u>\$ 959,175</u>



COUNTY OF CHAMPAIGN, ILLINOIS  
TOWNSHIP BRIDGE FUND  
COMPARATIVE STATEMENT OF FIDUCIARY NET POSITION  
DECEMBER 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<u>ASSETS</u>		
Cash	<u>\$ 72,176</u>	<u>\$ 181,919</u>
Total Assets	<u>\$ 72,176</u>	<u>\$ 181,919</u>
 <u>LIABILITIES</u>		
Accounts Payable	<u>0</u>	<u>12,182</u>
Total Liabilities	<u>0</u>	<u>12,182</u>
 <u>NET POSITION</u>		
Held in Trust for Other Governments	<u>\$ 72,176</u>	<u>\$ 169,737</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
TOWNSHIP BRIDGE FUND  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FOR THE FISCAL YEARS ENDED DECEMBER 31, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
ADDITIONS:		
Intergovernmental Revenue	\$ 0	\$ 366,227
Investment Earnings	<u>2,928</u>	<u>1,900</u>
Total Additions	<u>2,928</u>	<u>368,127</u>
DEDUCTIONS:		
Township Bridge Maintenance:		
Capital Outlay	<u>100,489</u>	<u>365,870</u>
Total Deductions	<u>100,489</u>	<u>365,870</u>
CHANGE IN NET POSITION	(97,561)	2,257
NET POSITION--Beginning of Period	<u>169,737</u>	<u>167,480</u>
NET POSITION--End of Period	<u>\$ 72,176</u>	<u>\$ 169,737</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, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
<b><u>GARNISHMENTS FUND</u></b>		
ASSETS:		
Cash	\$ 2,586	\$ 233
Total Assets	<u>\$ 2,586</u>	<u>\$ 233</u>
LIABILITIES:		
Funds Held for Others	<u>2,586</u>	<u>233</u>
Total Liabilities	<u>\$ 2,586</u>	<u>\$ 233</u>
 <b><u>ESTATE FUND</u></b>		
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>
 <b><u>PROPERTY CONDEMNATIONS FUND</u></b>		
ASSETS:		
Cash	\$ 193,488	\$ 181,470
Total Assets	<u>\$ 193,488</u>	<u>\$ 181,470</u>
LIABILITIES:		
Funds Held For Others	<u>193,488</u>	<u>181,470</u>
Total Liabilities	<u>\$ 193,488</u>	<u>\$ 181,470</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
 INDIVIDUAL AGENCY FUNDS  
 COMPARATIVE STATEMENTS OF FIDUCIARY NET POSITION  
 DECEMBER 31, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
<b><u>SHERIFF FORECLOSURE FUND</u></b>		
ASSETS:		
Cash	\$ 505,772	\$ 739,874
Total Assets	<u>\$ 505,772</u>	<u>\$ 739,874</u>
LIABILITIES:		
Funds Held for Others	<u>505,772</u>	<u>739,874</u>
Total Liabilities	<u>\$ 505,772</u>	<u>\$ 739,874</u>
<b><u>COUNTY COLLECTOR FUND</u></b>		
ASSETS:		
Cash	\$ 1,328,071	\$ 10,000,043
Intergovernmental Receivable	<u>5,711</u>	<u>125,184</u>
Total Assets	<u>\$ 1,333,782</u>	<u>\$ 10,125,227</u>
LIABILITIES:		
Funds Held For Others	<u>1,333,782</u>	<u>10,125,227</u>
Total Liabilities	<u>\$ 1,333,782</u>	<u>\$ 10,125,227</u>
<b><u>CIRCUIT CLERK FUND</u></b>		
ASSETS:		
Cash	\$ 365,947	\$ 194,840
Investments	<u>1,058,847</u>	<u>1,105,436</u>
Total Assets	<u>\$ 1,424,794</u>	<u>\$ 1,300,276</u>
LIABILITIES:		
Funds Held For Others	<u>1,424,794</u>	<u>1,300,276</u>
Total Liabilities	<u>\$ 1,424,794</u>	<u>\$ 1,300,276</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
INDIVIDUAL AGENCY FUNDS  
COMPARATIVE STATEMENTS OF FIDUCIARY NET POSITION  
DECEMBER 31, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
<b><u>COUNTY CLERK FUND</u></b>		
ASSETS:		
Cash	\$ 684,924	\$ 659,183
Investments	<u>35,758</u>	<u>155,680</u>
Total Assets	<u>\$ 720,682</u>	<u>\$ 814,863</u>
LIABILITIES:		
Funds Held For Others	<u>720,682</u>	<u>814,863</u>
Total Liabilities	<u>\$ 720,682</u>	<u>\$ 814,863</u>
 <b><u>COURT SERVICES FUND</u></b>		
ASSETS:		
Cash	<u>\$ 10,715</u>	<u>\$ 9,106</u>
Total Assets	<u>\$ 10,715</u>	<u>\$ 9,106</u>
LIABILITIES:		
Funds Held For Others	<u>10,715</u>	<u>9,106</u>
Total Liabilities	<u>\$ 10,715</u>	<u>\$ 9,106</u>
 <b><u>ALL AGENCY FUNDS</u></b>		
ASSETS:		
Cash	\$ 3,130,688	\$ 11,823,934
Investments	1,094,605	1,261,116
Intergovernmental Receivable	<u>5,711</u>	<u>125,184</u>
Total Assets	<u>\$ 4,231,004</u>	<u>\$ 13,210,234</u>
LIABILITIES:		
Funds Held For Others	<u>4,231,004</u>	<u>13,210,234</u>
Total Liabilities	<u>\$ 4,231,004</u>	<u>\$ 13,210,234</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, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<u>GOVERNMENTAL FUNDS CAPITAL ASSETS</u>		
Land	\$ 2,027,080	\$ 2,027,080
Infrastructure	86,749,994	83,676,812
Buildings and Improvements	76,887,831	76,413,847
Equipment	16,102,023	15,959,794
Construction in Progress	<u>1,948,858</u>	<u>4,207,521</u>
Total Governmental Funds Capital Assets	<u>\$ 183,715,786</u>	<u>\$ 182,285,054</u>
 <u>SOURCE OF FUNDING</u>		
General Fund Revenues	\$ 11,637,706	\$ 12,157,463
Special Revenue Funds	101,569,338	99,987,477
Capital Projects Funds	70,092,325	69,723,897
Gifts	<u>416,417</u>	<u>416,417</u>
Total Governmental Funds Capital Assets	<u>\$ 183,715,786</u>	<u>\$ 182,285,254</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
 CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS  
 SCHEDULE BY FUNCTION AND ACTIVITY  
 DECEMBER 31, 2018

<u>FUNCTION AND ACTIVITY</u>	<u>Land</u>	<u>Infrastructure</u>	<u>Buildings &amp; Improvements</u>	<u>Equipment</u>	<u>Construction in Progress</u>	<u>Total</u>
<b>GENERAL GOVERNMENT:</b>						
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	224,405	0	224,405
Public Properties	192,138	0	8,318,995	420,793	10,904	8,942,830
Total General Government	<u>192,138</u>	<u>0</u>	<u>8,318,995</u>	<u>2,836,234</u>	<u>10,904</u>	<u>11,358,271</u>
<b>JUSTICE AND PUBLIC SAFETY:</b>						
Circuit Clerk	0	0	0	562,104	0	562,104
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	4,398,748	0	4,398,748
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	505,844	0	505,844
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	59,957,343	0	0	61,380,830
Total Justice and Public Safety	<u>1,423,487</u>	<u>0</u>	<u>59,957,343</u>	<u>8,200,048</u>	<u>0</u>	<u>69,580,878</u>
HEALTH SERVICES	0	0	510,387	38,494	0	548,881
Total Health Services	<u>0</u>	<u>0</u>	<u>510,387</u>	<u>38,494</u>	<u>0</u>	<u>548,881</u>
EDUCATION	0	0	0	967,802	0	967,802
Total Education	<u>0</u>	<u>0</u>	<u>0</u>	<u>967,802</u>	<u>0</u>	<u>967,802</u>
SOCIAL SERVICES	732	0	0	0	0	732
Total Social Services	<u>732</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>732</u>
DEVELOPMENT	11,267	0	0	929,185	0	940,452
Total Development	<u>11,267</u>	<u>0</u>	<u>0</u>	<u>929,185</u>	<u>0</u>	<u>940,452</u>
HIGHWAYS AND BRIDGES	399,456	86,749,994	8,101,106	3,130,260	1,937,954	100,318,770
Total Highways and Bridges	<u>399,456</u>	<u>86,749,994</u>	<u>8,101,106</u>	<u>3,130,260</u>	<u>1,937,954</u>	<u>100,318,770</u>
<b>Total Governmental Funds Capital Assets</b>	<u><u>\$ 2,027,080</u></u>	<u><u>\$ 86,749,994</u></u>	<u><u>\$ 76,887,831</u></u>	<u><u>\$ 16,102,023</u></u>	<u><u>\$ 1,948,858</u></u>	<u><u>\$ 183,715,786</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, 2018

	<u>Balance</u> <u>12/31/17</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>12/31/18</u>
<u>GOVERNMENTAL FUNDS CAPITAL ASSETS</u>				
Land	\$ 2,027,080	\$ 0	\$ 0	\$ 2,027,080
Infrastructure	83,676,812	5,591,655	2,518,473	86,749,994
Buildings and Improvements	76,413,847	473,984	0	76,887,831
Equipment	15,959,794	1,175,429	1,033,200	16,102,023
Construction in Progress	4,207,721	3,364,113	5,622,976	1,948,858
Total Governmental Funds Capital Assets	<u>\$ 182,285,254</u>	<u>\$ 10,605,181</u>	<u>\$ 9,174,649</u>	<u>\$ 183,715,786</u>
<u>SOURCE OF FUNDING</u>				
General Fund Revenues	\$ 12,157,463	\$ 325,605	\$ 845,362	\$ 11,637,706
Special Revenue Funds	99,987,477	9,911,148	8,329,287	101,569,338
Capital Projects Funds	69,723,897	368,428	0	70,092,325
Gifts	416,417	0	0	416,417
Total Governmental Funds Capital Assets	<u>\$ 182,285,254</u>	<u>\$ 10,605,181</u>	<u>\$ 9,174,649</u>	<u>\$ 183,715,786</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
 CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS  
 SCHEDULE OF CHANGES BY FUNCTION  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2018

<u>FUNCTION AND ACTIVITY</u>	<u>Balance</u> <u>12/31/17</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>12/31/18</u>
<b>GENERAL GOVERNMENT:</b>				
County Board	\$ 60,083	\$ 0	\$ 0	\$ 60,083
Administrative Services	527,464	0	0	527,464
County Clerk	1,253,649	0	0	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	194,103	30,302	0	224,405
Public Properties	8,927,351	36,454	20,975	8,942,830
Total General Government	<u>11,312,490</u>	<u>66,756</u>	<u>20,975</u>	<u>11,358,271</u>
<b>JUSTICE AND PUBLIC SAFETY:</b>				
Circuit Clerk	536,374	25,730	0	562,104
Circuit Court / Law Library	1,654,759	0	0	1,654,759
Public Defender	17,906	0	0	17,906
Sheriff / Correctional Centers	4,794,951	377,746	773,949	4,398,748
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	39,658	59,961	505,844
Animal Control	198,706	0	0	198,706
Child Advocacy Center	13,763	0	0	13,763
Public Properties	61,117,532	294,619	31,321	61,380,830
Total Justice and Public Safety	<u>69,708,356</u>	<u>737,753</u>	<u>865,231</u>	<u>69,580,878</u>
<b>HEALTH SERVICES</b>				
Total Health Services	<u>536,836</u>	<u>12,045</u>	<u>0</u>	<u>548,881</u>
<b>EDUCATION</b>				
Total Education	<u>847,453</u>	<u>120,349</u>	<u>0</u>	<u>967,802</u>
<b>SOCIAL SERVICES</b>				
Total Social Services	<u>732</u>	<u>0</u>	<u>0</u>	<u>732</u>
<b>DEVELOPMENT</b>				
Total Development	<u>801,491</u>	<u>156,077</u>	<u>17,116</u>	<u>940,452</u>
<b>HIGHWAYS AND BRIDGES</b>				
Total Highways and Bridges	<u>99,077,896</u>	<u>9,512,201</u>	<u>8,271,327</u>	<u>100,318,770</u>
Total Highways and Bridges	<u>99,077,896</u>	<u>9,512,201</u>	<u>8,271,327</u>	<u>100,318,770</u>
<b>Total Governmental Funds Capital Assets</b>	<u>\$ 182,285,254</u>	<u>\$ 10,605,181</u>	<u>\$ 9,174,649</u>	<u>\$ 183,715,786</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)

Table I

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

	2018*	2017	2016	2015	2014	2013	2012	2011	2010	2009
<b>Governmental Activities Net Position:</b>										
Invested in Capital Assets,										
Net of Related Debt	\$ 53,327,741	\$ 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
Restricted	37,001,965	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
Unrestricted	(13,059,209)	(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)
<b>Total Governmental Activities</b>	<b>77,270,497</b>	<b>75,118,756</b>	<b>65,908,109</b>	<b>62,774,061</b>	<b>66,680,766</b>	<b>68,278,809</b>	<b>63,094,641</b>	<b>60,004,406</b>	<b>59,732,034</b>	<b>55,427,519</b>
<b>Business-Type Activities Net Position:</b>										
Invested in Capital Assets,										
Net of Related Debt	\$ 17,344,199	\$ 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
Restricted	0	0	0	0	0	0	0	0	0	0
Unrestricted	(3,030,082)	(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)
<b>Total Business-Type Activities</b>	<b>14,314,117</b>	<b>13,913,394</b>	<b>17,265,561</b>	<b>18,937,026</b>	<b>20,908,103</b>	<b>21,325,599</b>	<b>21,972,843</b>	<b>22,651,774</b>	<b>21,708,715</b>	<b>21,518,736</b>
<b>Total Primary Government Net Position:</b>										
Invested in Capital Assets,										
Net of Related Debt	\$ 70,671,940	\$ 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
Restricted	37,001,965	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
Unrestricted	(16,089,291)	(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)
<b>Total Primary Government</b>	<b>\$ 91,584,614</b>	<b>\$ 89,032,150</b>	<b>\$ 83,173,670</b>	<b>\$ 81,711,087</b>	<b>\$ 87,588,869</b>	<b>\$ 89,604,408</b>	<b>\$ 85,067,484</b>	<b>\$ 82,656,180</b>	<b>\$ 81,440,749</b>	<b>\$ 76,946,255</b>

\*Implementation of GASB No. 75

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

	Restated 2018	2017	2016	2015	Restated 2014	2013	2012	2011	2010	2009
<b>EXPENSES BY FUNCTION / PROGRAM</b>										
GOVERNMENTAL ACTIVITIES:										
General Government	\$12,141,116	\$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
Justice & Public Safety	33,793,443	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
Health	9,383,843	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
Education	9,421,986	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
Social Services	40,797	90,262	79,883	129,150	109,796	256,646	50,618	46,747	100,339	531,038
Development	12,879,955	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
Highways & Bridges	6,884,902	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
Interest on Long-Term Debt	1,143,148	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
Total Governmental Activities	85,689,190	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
BUSINESS-TYPE ACTIVITIES:										
Nursing Home	13,628,603	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
Total Business-Type Activities	13,628,603	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
Total Primary Government	\$ 99,317,793	\$ 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
<b>PROGRAM REVENUES</b>										
GOVERNMENTAL ACTIVITIES:										
Charges for Services:										
General Government	4,903,289	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
Justice & Public Safety	4,613,610	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
Health	161,712	158,360	155,680	145,142	57,855	186,625	124,474	111,127	125,903	125,145
Education	125,077	95,818	105,599	110,979	97,910	76,531	55,755	35,269	24,225	44,262
Social Services	0	0	0	0	0	41,636	41,585	41,424	41,607	41,346
Development	556,772	423,144	409,111	433,781	531,928	526,319	758,146	646,323	698,129	1,099,752
Highways & Bridges	119,981	95,168	106,253	132,548	135,113	236,212	348,370	262,028	187,474	239,681
Operating Grants & Contributions	29,670,219	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
Capital Grants & Contributions	940,548	5,421,000	35,500	0	0	4,354,209	15,500	1,095,753	1,936,451	0
Total Governmental Activities	41,091,208	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
BUSINESS-TYPE ACTIVITIES:										
Charges for Services:										
Nursing Home	9,977,799	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
Operating Grants & Contributions	0	0	0	0	0	0	0	0	0	15,847
Capital Grants & Contributions	0	0	0	0	0	0	0	52,160	0	84,048
Total Business-Type Activities	9,977,799	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
Total Primary Government	\$ 51,069,007	\$ 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
<b>TOTAL NET REVENUE (EXPENSE)</b>										
Governmental Activities	(44,597,982)	(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)
Business-Type Activities	(3,650,804)	(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)
Total Primary Government	\$ (48,248,786)	\$ (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)

(Continued Below)

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

(Continued)

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
<b>GENERAL REVENUES &amp; TRANSFERS</b>										
GOVERNMENTAL ACTIVITIES:										
Property Taxes	\$31,569,590	\$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
Public Safety Sales Taxes	4,882,488	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
Hotel/Motel & Auto Rental Taxes	58,397	54,845	55,432	62,443	68,591	60,775	56,110	41,372	42,132	46,994
Unrestricted Grants & Contributions	12,495,730	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
Investment Earnings	668,263	314,612	92,191	68,058	51,311	22,144	46,418	46,081	131,525	281,549
Miscellaneous	429,068	1,705,559	981,757	665,223	707,712	821,604	461,427	401,239	683,881	1,923,941
Gain on Disposal of Capital Assets	0	0	0	0	0	0	0	0	0	0
Transfers	(2,618,676)	282,670	285,814	307,490	307,665	(23,052)	307,102	308,909	326,164	(960,161)
Total Governmental Activities	47,484,860	50,847,286	48,655,166	48,793,648	48,231,705	44,666,414	44,053,444	42,773,856	42,311,390	41,616,635
BUSINESS-TYPE ACTIVITIES:										
Property Taxes	1,261,661	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
Unrestricted Grants & Contributions	0	56,249	0	0	0	0	0	0	0	0
Investment Earnings	737	418	545	488	442	563	1,274	533	3,548	4,174
Miscellaneous	577	1,684	4,542	5,400	8,785	9,448	5,287	13,473	9,076	13,590
Gain on Disposal of Capital Assets	0	0	0	0	0	0	0	0	2,032	0
Transfers	2,618,676	(282,670)	(285,814)	(307,490)	(307,665)	23,052	(307,102)	(308,909)	(326,164)	960,161
Total Business-Type Activities	3,881,651	980,950	881,784	873,941	798,553	1,085,232	724,707	710,692	654,646	1,919,036
Total Primary Government	\$ 51,366,511	\$ 51,828,236	\$ 49,536,950	\$ 49,667,589	\$ 49,030,258	\$ 45,751,646	\$ 44,778,151	\$ 43,484,548	\$ 42,966,036	\$ 43,535,671
<b>CHANGE IN NET POSITION</b>										
Governmental Activities	2,886,878	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)
Business-Type Activities	230,847	(3,352,167)	(1,671,465)	(1,430,530)	(958,043)	(647,244)	(678,931)	943,059	189,979	772,358
Total Primary Government	\$ 3,117,725	\$ 5,858,480	\$ 1,462,583	\$ (1,687,496)	\$ (6,205,825)	\$ 4,536,924	\$ 2,411,304	\$ 1,215,431	\$ 4,494,494	\$ (1,596,026)

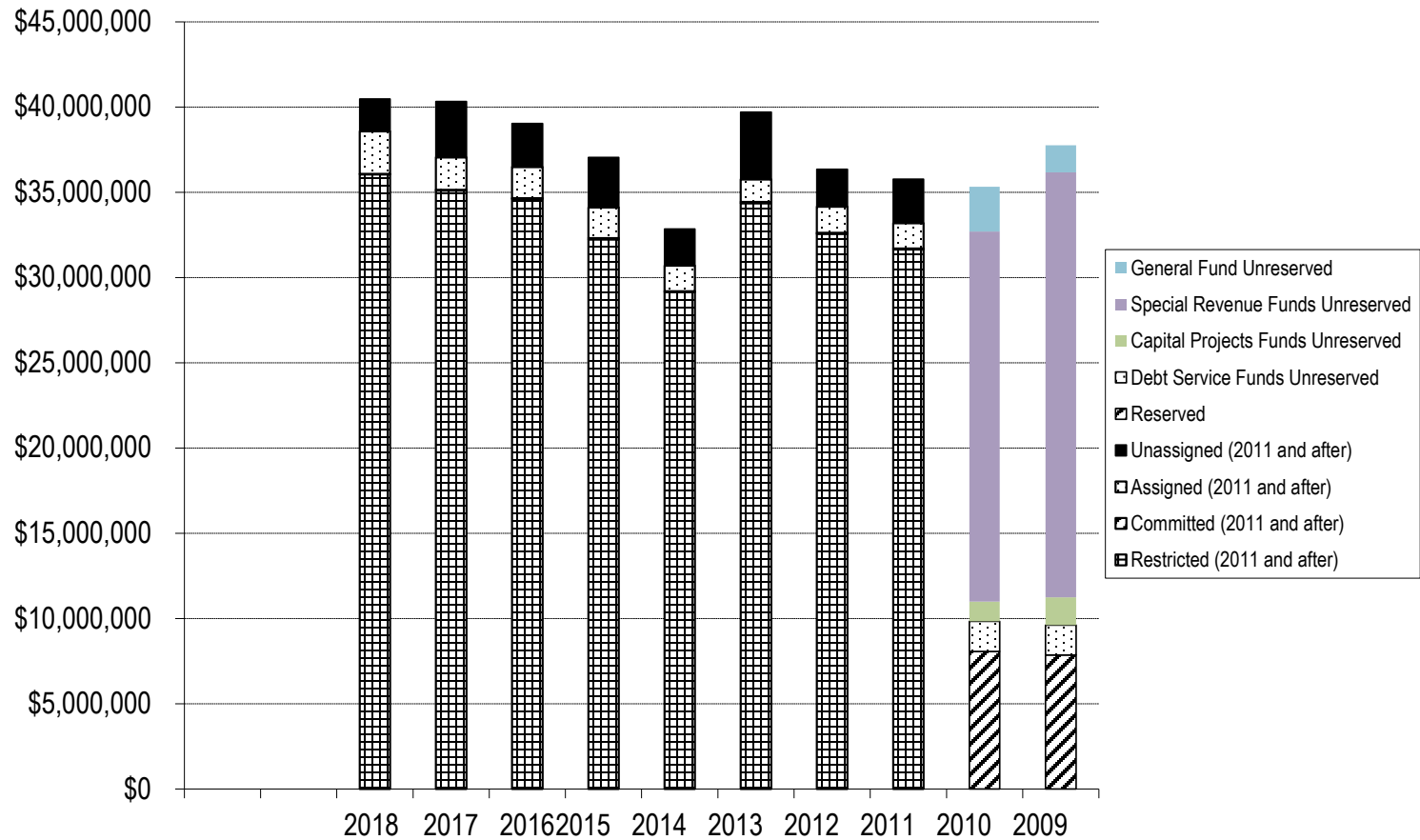
County of Champaign, Illinois  
Fund Balances in Governmental Funds  
(Modified Accrual Basis of Accounting)  
Last Ten Fiscal Years

Table III

FUND BALANCES:	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
<b>General Fund:</b>										
Non-spendable	\$ 4,092	\$ 5,488	\$ 20,316	\$ 5,503	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Restricted	289,375	259,346	233,210	227,265	100,701	311,977	272,307	270,540	0	0
Assigned	307,427	307,427	307,427	307,427	0	0	0	0	0	0
Unassigned	3,416,933	4,843,535	4,261,829	4,687,866	4,022,935	5,728,593	3,657,779	3,515,974	0	0
Reserved	0	0	0	0	0	0	0	0	268,856	267,241
Unreserved	0	0	0	0	0	0	0	0	2,630,799	1,586,658
<b>Total General Fund</b>	<b>4,017,827</b>	<b>5,415,796</b>	<b>4,822,782</b>	<b>5,228,061</b>	<b>4,123,636</b>	<b>6,040,570</b>	<b>3,930,086</b>	<b>3,786,514</b>	<b>2,899,655</b>	<b>1,853,899</b>
<b>All Other Governmental Funds:</b>										
Restricted	\$ 35,759,986	\$ 34,851,752	\$ 34,377,587	\$ 32,021,650	\$ 29,033,803	\$ 34,057,972	\$ 32,291,027	\$ 31,371,550	\$ 0	\$ 0
Committed	40,664	44,659	47,954	67,084	67,583	66,647	66,261	66,884	0	0
Assigned	2,182,326	1,582,615	1,517,135	1,483,124	1,501,462	1,322,883	1,527,820	1,485,141	0	0
Unassigned	(1,528,252)	(1,565,385)	(1,727,021)	(1,745,023)	(1,878,362)	(1,776,551)	(1,468,286)	(942,838)	0	0
Reserved	0	0	0	0	0	0	0	0	7,807,824	7,600,262
Unreserved, reported in:										
Special Revenue Funds	0	0	0	0	0	0	0	0	21,706,510	24,931,244
Debt Service Funds	0	0	0	0	0	0	0	0	1,765,086	1,746,966
Capital Projects Funds	0	0	0	0	0	0	0	0	1,153,653	1,625,244
<b>Total All Other Governmental Funds</b>	<b>36,454,724</b>	<b>34,913,641</b>	<b>34,215,655</b>	<b>31,826,835</b>	<b>28,724,486</b>	<b>33,670,951</b>	<b>32,416,822</b>	<b>31,980,737</b>	<b>32,433,073</b>	<b>35,903,716</b>
<b>Total Governmental Funds:</b>										
Non-spendable	\$ 59,713	\$ 5,488	\$ 20,316	\$ 5,503	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Restricted	35,993,740	35,111,098	34,610,797	32,248,915	29,134,504	34,369,949	32,563,334	31,642,090	0	0
Committed	40,664	44,659	47,954	67,084	67,583	66,647	66,261	66,884	0	0
Assigned	2,489,753	1,890,042	1,824,562	1,790,551	1,501,462	1,322,883	1,527,820	1,485,141	0	0
Unassigned	1,888,681	3,278,150	2,534,808	2,942,843	2,144,573	3,952,042	2,189,493	2,573,136	0	0
Reserved	0	0	0	0	0	0	0	0	8,076,680	7,867,503
Unreserved	0	0	0	0	0	0	0	0	27,256,048	29,890,112
<b>Total Governmental Funds</b>	<b>\$ 40,472,551</b>	<b>\$ 40,329,437</b>	<b>\$ 39,038,437</b>	<b>\$ 37,054,896</b>	<b>\$ 32,848,122</b>	<b>\$ 39,711,521</b>	<b>\$ 36,346,908</b>	<b>\$ 35,767,251</b>	<b>\$ 35,332,728</b>	<b>\$ 37,757,615</b>

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

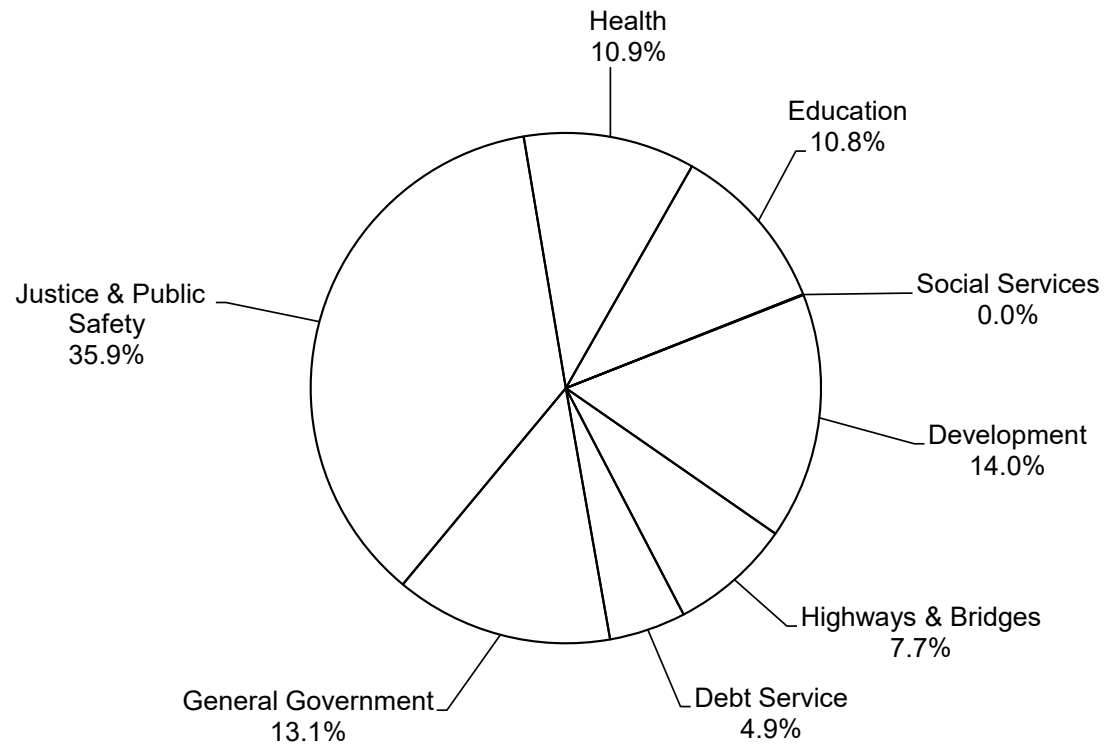
## FUND BALANCES IN GOVERNMENTAL FUNDS Last Ten Fiscal Years



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

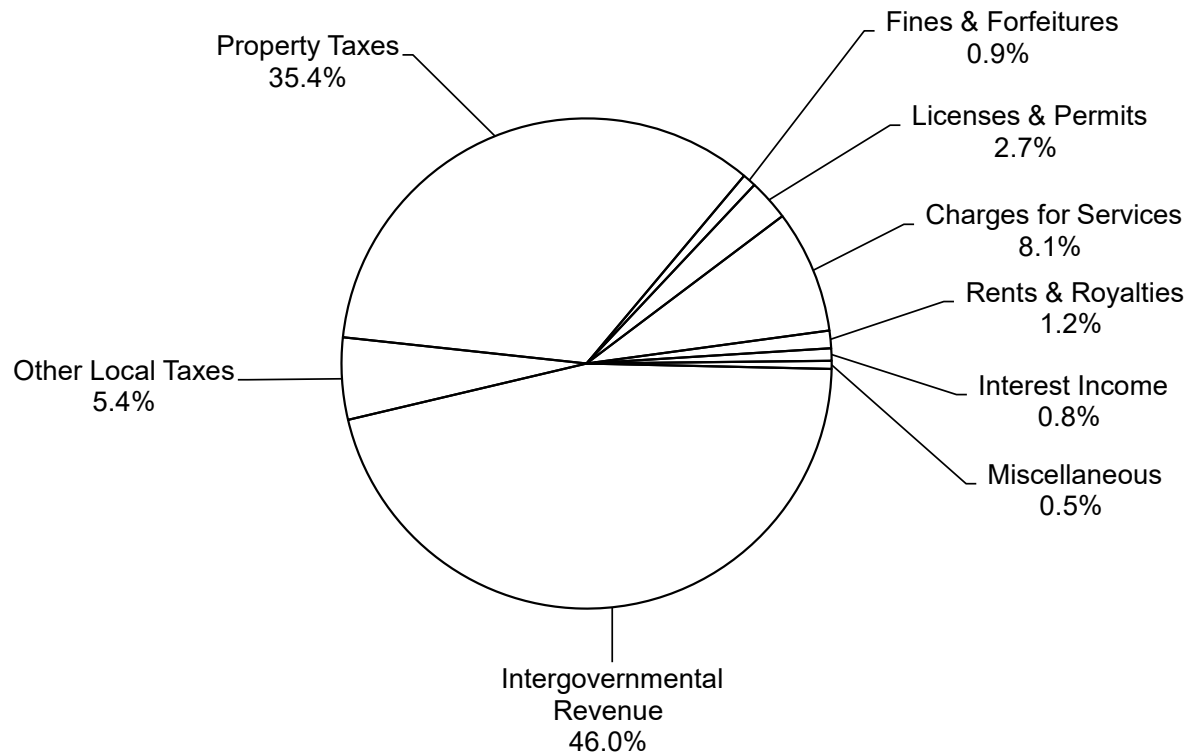
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
<b>REVENUES:</b>										
Property Taxes	\$ 31,569,590	\$ 31,591,443	\$ 30,706,904	\$ 30,961,498	\$ 29,130,875	\$ 27,765,286	\$ 27,539,026	\$ 27,119,298	\$ 26,201,877	\$ 25,708,738
Public Safety Sales Taxes	4,899,346	4,733,219	4,678,090	4,696,902	5,101,042	5,003,543	4,545,118	4,439,505	4,304,939	4,256,357
Hotel/Motel & Auto Rental Taxes	58,232	52,660	55,432	62,443	68,591	60,775	56,110	41,372	42,132	46,994
Intergovernmental Revenue	42,179,728	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
Fines & Forfeitures	818,059	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
Licenses & Permits	2,502,423	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
Charges for Services	7,452,399	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
Rents and Royalties	1,063,824	1,030,317	1,084,106	1,054,747	1,127,106	1,008,710	584,808	589,936	587,699	864,684
Interest on Program Loans	138,104	124,416	100,722	115,051	165,085	168,995	209,397	229,620	216,216	243,371
Investment Earnings	610,819	284,824	86,458	65,690	49,214	20,196	43,457	44,148	124,648	279,662
Miscellaneous	487,749	1,705,720	982,234	665,258	751,498	777,858	461,427	403,396	683,881	1,923,941
<b>Total Revenues</b>	<b>91,780,273</b>	<b>89,153,627</b>	<b>84,809,169</b>	<b>85,282,309</b>	<b>89,756,901</b>	<b>84,889,730</b>	<b>82,757,488</b>	<b>78,335,327</b>	<b>78,461,135</b>	<b>74,223,432</b>
<b>EXPENDITURES:</b>										
General Government	12,291,953	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
Justice & Public Safety	32,333,927	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
Health	9,682,252	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
Education	9,589,871	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
Social Services	40,797	90,262	79,883	129,150	109,796	24,498	24,498	84,972	80,025	510,724
Development	13,897,840	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
Highways & Bridges	6,857,775	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
Debt Service: Principal	2,925,140	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
Interest	1,331,944	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
Mortgage Principal	49,750	49,750	53,747	0	0	0	0	0	0	0
Mortgage Interest	17,231	19,199	27,954	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>89,018,480</b>	<b>88,145,297</b>	<b>87,028,170</b>	<b>81,964,380</b>	<b>97,066,799</b>	<b>81,502,065</b>	<b>82,484,933</b>	<b>80,280,479</b>	<b>81,190,471</b>	<b>76,733,577</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>2,761,793</b>	<b>1,008,330</b>	<b>(2,219,001)</b>	<b>3,317,929</b>	<b>(7,309,898)</b>	<b>3,387,665</b>	<b>272,555</b>	<b>(1,945,152)</b>	<b>(2,729,336)</b>	<b>(2,510,145)</b>
<b>OTHER FINANCING SOURCES (USES):</b>										
General Obligation Bond Proceeds	0	0	0	0	0	0	0	2,004,475	0	0
Refunding Bond Proceeds	0	0	3,775,000	2,535,000	11,763,593	0	0	4,623,253	0	0
Payments to Refunding Escrow Agent	0	0	0	(2,504,895)	(11,624,759)	0	0	(4,556,962)	0	0
Capital Lease Financing	0	0	141,728	0	0	0	0	0	0	0
Proceeds from Debenture Loan	0	0	0	551,250	0	0	0	0	0	0
Transfers In	4,035,742	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
Transfers Out	(6,654,418)	(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)
<b>Net Other Financing Sources (Uses)</b>	<b>(2,618,676)</b>	<b>282,670</b>	<b>4,202,542</b>	<b>888,845</b>	<b>446,499</b>	<b>(23,052)</b>	<b>307,102</b>	<b>2,379,675</b>	<b>304,449</b>	<b>(960,161)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ 143,117</b>	<b>\$ 1,291,000</b>	<b>\$ 1,983,541</b>	<b>\$ 4,206,774</b>	<b>\$ (6,863,399)</b>	<b>\$ 3,364,613</b>	<b>\$ 579,657</b>	<b>\$ 434,523</b>	<b>\$ (2,424,887)</b>	<b>\$ (3,470,306)</b>
<b>Debt Service Expenditures as a Percentage of Noncapital Expenditures</b>	<b>5.09%</b>	<b>6.83%</b>	<b>11.23%</b>	<b>7.25%</b>	<b>11.59%</b>	<b>7.52%</b>	<b>7.69%</b>	<b>6.49%</b>	<b>7.71%</b>	<b>8.23%</b>

### GOVERNMENTAL FUNDS EXPENDITURES BY FUNCTION Fiscal Year Ended December 31, 2018





### GOVERNMENTAL FUNDS REVENUES BY SOURCE Fiscal Year Ended December 31, 2018



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

Table V

Fiscal Year	/ Locally Assessed \				/ State Shared \						Total Tax Revenue
	<sup>A</sup> 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	
2018	\$ 32,831,251	\$ 24,348	\$ 33,884	\$ 4,899,346	\$ 7,198,292	\$ 934,156	\$ 3,111,440	\$ 892,900	\$ 0	\$ 2,801,966	\$ 52,727,583
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

<sup>A</sup> 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		Taxes Collected in Subsequent Fiscal Years	Total Collections to Date		Uncollected Taxes	
		Amount	% of Levy		Amount	% of Levy	Amount	% of Levy
2018	\$ 33,690,469	\$ 33,322,529	98.9%	\$ 18,327	\$ 33,340,856	99.0%	\$ 349,613	1.0%
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%

(A) Tax levy is the extended amount per the tax bills.

County of Champaign, Illinois  
Property Tax Levies by Component  
Last Ten Fiscal Years

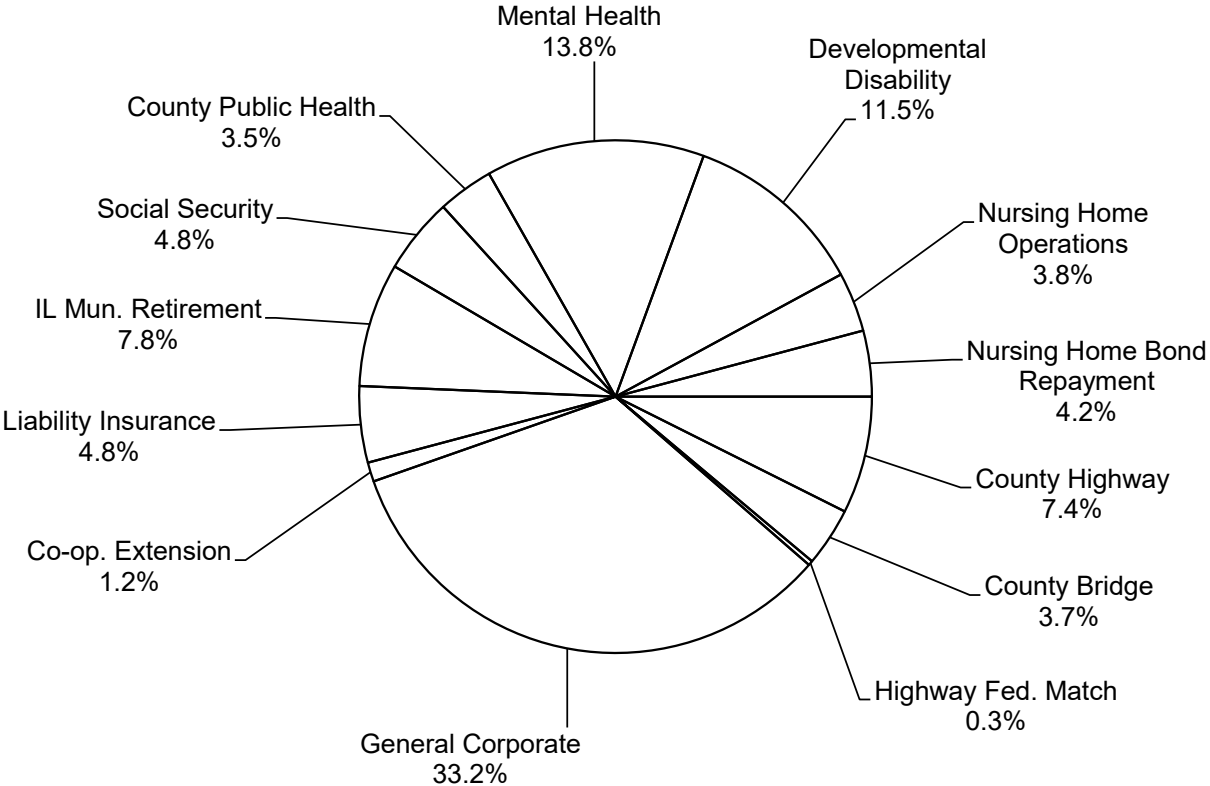
Table VII

FISCAL YEAR	(A)	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
<b>GENERAL FUND:</b>											
General Corporate	\$	11,549,743	\$ 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
Cooperative Extension Education		422,498	422,183	422,183	422,183	415,944	408,991	408,991	399,056	415,683	442,216
<b>SPECIAL REVENUE FUNDS:</b>											
Mental Health		4,794,340	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
Developmental Disability		4,000,110	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
County Public Health		1,222,297	1,169,824	1,097,594	1,066,808	1,029,329	994,013	953,095	930,608	900,231	879,943
County Highway		2,568,058	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
County Bridge		1,288,144	1,235,028	1,159,379	1,127,166	1,085,242	1,056,831	1,015,174	988,646	964,533	939,779
Highway Federal Aid Match		102,887	99,723	94,495	90,318	86,526	7,390	7,303	7,328	7,145	7,040
Tort Immunity		1,670,884	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
Illinois Municipal Retirement		2,714,385	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
Social Security		1,664,166	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
<b>DEBT SERVICE FUNDS:</b>											
Nursing Home Bond Repayment		1,442,059	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
<b>ENTERPRISE FUND:</b>											
Nursing Home Operations		1,304,606	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
<b>TOTAL PROPERTY TAX LEVY</b>	<b>\$</b>	<b>34,744,177</b>	<b>\$ 33,360,518</b>	<b>\$ 31,437,426</b>	<b>\$ 30,628,231</b>	<b>\$ 29,713,641</b>	<b>\$ 28,850,914</b>	<b>\$ 28,005,997</b>	<b>\$ 27,504,231</b>	<b>\$ 26,607,818</b>	<b>\$ 26,000,122</b>
<b>TOTAL PROPERTY TAX RATE</b>		<b>.8481</b>	<b>.8458</b>	<b>.8672</b>	<b>.8636</b>	<b>.8511</b>	<b>.8138</b>	<b>.7841</b>	<b>.7688</b>	<b>.7487</b>	<b>.7426</b>
(per \$100 of assessed valuation)											

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 2018



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
2018	\$ 6,838,278,735	\$ 2,279,426,245	\$ 1,131,162,165	\$ 377,054,055	\$ 3,947,951,892	\$ 1,315,983,964	\$ 11,917,392,792	\$ 3,972,464,264	.8481
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

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>2018</u>	<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>
Champaign County Direct Rates:										
General Corporate	.2892	.2785	.2725	.2606	.2467	.2343	.2221	.2163	.2169	.2143
Nursing Home Bond Repayment	.0000	.0361	.0377	.0403	.0421	.0405	.0405	.0445	.0446	.0453
Illinois Municipal Retirement	.0634	.0683	.0704	.0849	.0927	.0912	.0879	.0859	.0722	.0700
County Highway	.0629	.0627	.0624	.0635	.0622	.0596	.0570	.0554	.0535	.0530
County Bridge	.0315	.0314	.0313	.0319	.0312	.0299	.0286	.0278	.0273	.0270
Mental Health	.1176	.1165	.1159	.1173	.1153	.1095	.1045	.1013	.0985	.0976
Highway Federal Aid Match	.0025	.0025	.0025	.0026	.0025	.0002	.0002	.0002	.0002	.0002
County Public Health	.0299	.0298	.0297	.0302	.0296	.0281	.0269	.0261	.0254	.0252
Tort Immunity	.0584	.0408	.0406	.0413	.0353	.0338	.0323	.0314	.0305	.0302
Social Security	.0524	.0418	.0433	.0469	.0498	.0447	.0435	.0412	.0438	.0443
Cooperative Extension Education	.0106	.0106	.0111	.0119	.0120	.0116	.0115	.0112	.0118	.0127
Developmental Disability	.0973	.0972	.0967	.0999	.1000	.1000	.1000	.0992	.0965	.0956
Nursing Home Operations	.0000	.0319	.0317	.0323	.0317	.0304	.0291	.0283	.0275	.0272
<b>Total Direct Rates</b>	<b><u>8.157</u></b>	<b><u>8.481</u></b>	<b><u>8.458</u></b>	<b><u>8.636</u></b>	<b><u>8.511</u></b>	<b><u>8.138</u></b>	<b><u>7.841</u></b>	<b><u>7.688</u></b>	<b><u>7.487</u></b>	<b><u>7.426</u></b>
Overlapping Rates:										
County Forest Preserve	.0976	.0925	.0923	.0944	.0931	.0880	.0843	.0817	.0790	.0783
Community Colleges (average) (B)	.5689	.5758	.5812	.5746	.5718	.5742	.5679	.5628	.5601	.5566
K-12 School Districts (average) (B)	4.7866	4.9813	5.0289	4.9070	4.8758	4.8121	4.7095	4.6718	4.6860	4.6917
Fire Districts (average) (B)	.2936	.3127	.3150	.3170	.3085	.3158	.2782	.2803	.2802	.2848
Cities & Villages (average) (B)	1.1842	.6233	.5639	.6260	.6198	.6126	.6002	.5836	.5748	.5659
Townships (average) (B)	.1244	.7011	.6880	.7242	.7302	.7448	.7406	.7513	.7535	.7699
C-U Public Health District	.1040	.1276	.1267	.1290	.1259	.1163	.1102	.1075	.1071	.1052
C-U Mass Transit District	.3313	.3274	.3235	.3282	.3198	.2966	.2831	.2725	.2619	.2575
Champaign Southwest Mass Transi (D)	.0000	.0000	.0000	.0000	.0000	.0000	.0183	.0184	.0188	.0191
Park Districts (average) (B)	.8112	.6358	.6348	.6376	.6089	.5470	.5185	.4836	.4702	.4288
Rantoul-Ludlow Cemetery District (B)	.0720	.0736	.0721	.0710	.0708	.0680	.0630	.0587	.0421	.0415
Library Districts (average) (B)	.2178	.2254	.2245	.2226	.2237	.2187	.2217	.2274	.2241	.2237
<b>Total All Rates</b>	<b><u>9.4074</u></b>	<b><u>9.5246</u></b>	<b><u>9.4967</u></b>	<b><u>9.4952</u></b>	<b><u>9.3994</u></b>	<b><u>9.2079</u></b>	<b><u>8.9796</u></b>	<b><u>8.8684</u></b>	<b><u>8.8065</u></b>	<b><u>8.7656</u></b>

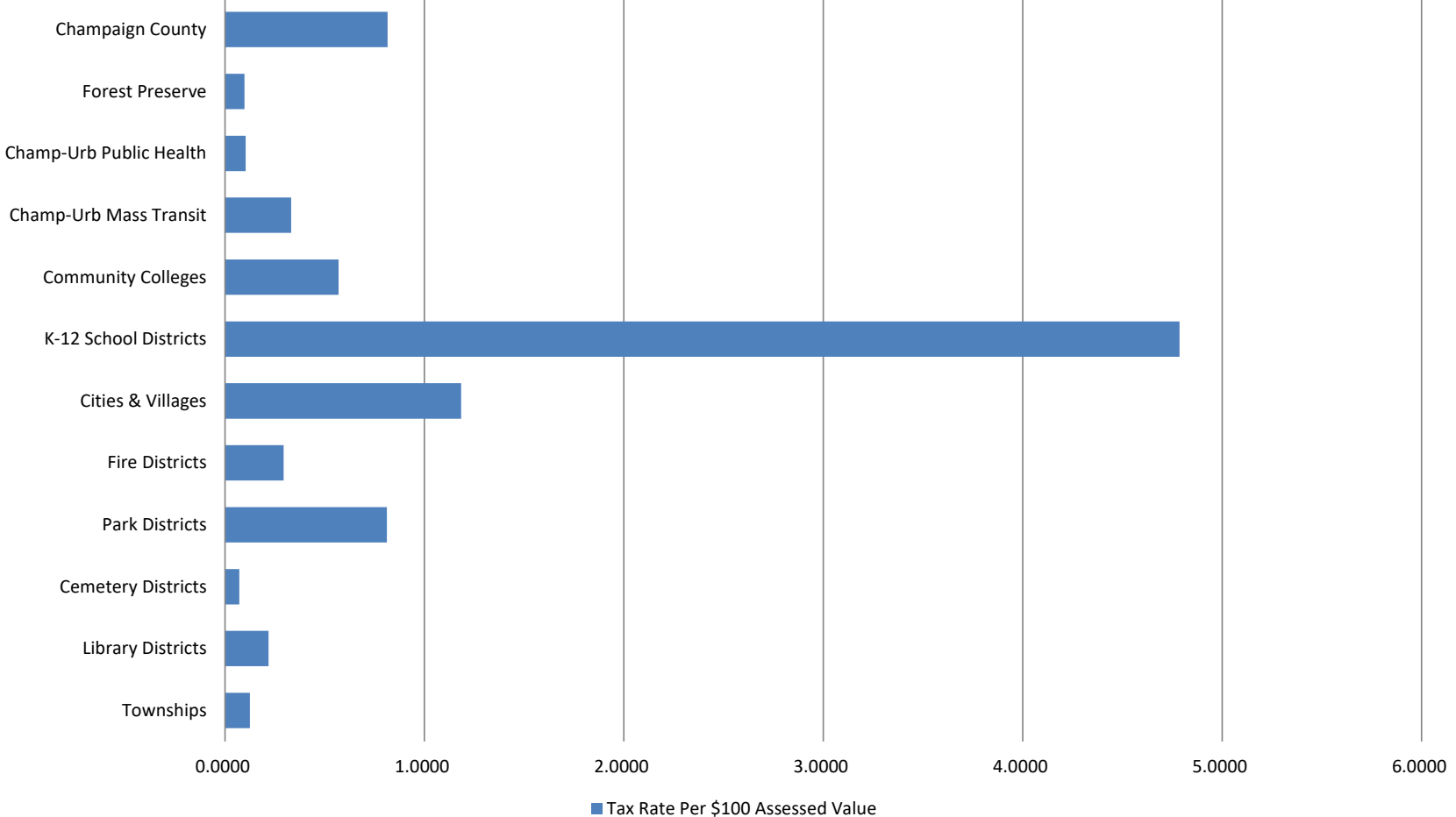
(A) Tax rates are supplied by the County Clerk and are reported for the fiscal year in which the related taxes are collected.

(B) From 2018 onward, Auditor Danos computed weighted averages to enhance relevance and comparability.

(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 2018





County of Champaign, Illinois  
Taxing Districts  
December 31, 2018

Table X

<u>School Districts</u>	<u>Cities &amp; Villages</u>	<u>Townships</u>	<u>Township</u>	<u>Township</u>	<u>Fire Districts</u>	<u>Multi-Township Assessors</u>
----Grade Schools----	Allerton	Ayers	<u>Roads &amp; Bridges</u>	<u>Permanent Roads</u>	Allerton	Ayers-Raymond-South Homer
61V Armstrong-Ellis	Bondville	Brown	Ayers	Ayers	Broadlands-Longview	Colfax-Sadorus
130 Thomasboro	Broadlands	Champaign	Brown	Brown	Carroll	Compromise-Harwood-Kerr
137 Rantoul	Champaign	City of Champaign	Champaign	Champaign	Cherry Hills	Condit-East Bend-Hensley-
142 Ludlow	Fisher	Colfax	Colfax	Colfax	Cornbelt	Newcomb
169 St. Joseph	Foosland	Compromise	Compromise	Compromise	Eastern Prairie	Crittenden-Pesotum
188 Gifford	Gifford	Condit	Condit	Condit	Edge Scott	Ogden-Stanton
197 Prairieview-Ogden	Homer	Crittenden	Crittenden	Crittenden	Gifford	Rantoul-Ludlow
----High Schools----	Ivesdale	Cunningham	East Bend	East Bend	Homer	
193 Rantoul Twp.	Longview	East Bend	Harwood	Harwood	Ivesdale	
225 Armstrong Twp.	Ludlow	Harwood	Hensley	Hensley	Lincolnshire	<u>Library Districts</u>
305C St. Joseph-Ogden	Mahomet	Hensley	Kerr	Kerr	Ludlow	Bement Library
----Unit Schools----	Ogden	Kerr	Ludlow	Ludlow	Northern Piatt	Camargo Township Library
1C Fisher	Pesotum	Ludlow	Mahomet	Mahomet	Ogden-Royal	Mahomet Library
3 Mahomet-Seymour	Philo	Mahomet	Newcomb	Newcomb	Pesotum	Moyer District Library
4 Champaign	Rantoul	Newcomb	Ogden	Ogden	Philo	Philo Library
5F Gibson City-Melvin-Sibley	Royal	Ogden	Pesotum	Pesotum	Rolling Acres	Tolono Library
5P Bement	Sadorus	Pesotum	Philo	Philo	Sadorus	
7 Tolono	St. Joseph	Philo	Rantoul	Rantoul	Sangamon Valley	
8 Heritage	Savoy	Rantoul	Raymond	Raymond	Scott	<u>Park Districts</u>
10F Paxton-Buckley-Loda	Sidney	Raymond	Sadorus	Sadorus	Sidney	Champaign Park
25P Monticello	Thomasboro	Sadorus	Scott	Scott	St. Joseph-Stanton	Rantoul Park
305M Arthur	Tolono	Scott	Sidney	Sidney	Thomasboro	Tolono Park
76V Oakwood	Urbana	Sidney	Somer	Somer	Tolono	Urbana Park
116 Urbana		Somer	South Homer	South Homer	Windsor Park	
301D Tuscola		South Homer	Stanton	Stanton		
302D Villa Grove		Stanton	St. Joseph	St. Joseph		<u>Cemetery Districts</u>
		St. Joseph	Tolono	Tolono		Rantoul-Ludlow Cemetery
		Tolono	Urbana	Urbana		
		Urbana				
<u>Community Colleges</u>						<u>Miscellaneous</u>
505 Parkland						Champaign County
507 Danville Area						Champaign County Forest Preserve
						Champaign-Urbana Mass Transit
						Champaign-Urbana Public Health
						Urbana & Champaign Sanitary
<u>Drainage Districts in Champaign County</u>						
Drainage Districts	80					
Drainage Subdistricts	246					
Total Drainage Districts	326					
			<u>Summary of Taxing Districts by Type</u>			
			School Districts	24		
			Community Colleges	2		
			Cities & Villages	24		
			Townships	30		
			Township Roads & Bridges	28		
			Township Permanent Roads	28		
			Fire Districts	25		
			Multi-Township Assessors	7		
			Library Districts	6		
			Park Districts	4		
			Cemetery Districts	1		
			Miscellaneous	5		
			Total Taxing Districts	184		

Table XI

County of Champaign, Illinois  
Principal Property Tax Payers  
Current Year and Nine Years Ago

Taxpayer	2018			2009		
	Equalized	% of Total		Equalized	% of Total	
	Assessed	Assessed	Assessed	Assessed	Assessed	Assessed
	Valuation	Rank	Valuation	Valuation	Rank	Valuation
Champaign Market Place LLC (Shopping Mall)	\$ 25,302,880	1	0.56%	\$ 36,024,790	3	1.03%
Campus Property Management (Residential Rental Properties and Developments)	\$ 21,030,980	2	0.46%	\$ 37,653,010	2	1.08%
Bankier Family (Residential and Commercial Rental Properties)	\$ 16,161,870	3	0.36%	\$ 14,617,310	8	0.42%
Kraft Heinz Foods Co (Industrial Complex)	\$ 14,114,610	4	0.31%			
Premier Cooperative Inc (Agricultural / Grain Elevators)	\$ 13,556,760	5	0.30%			
American Water SSC (Water Utility Company)	\$ 13,154,150	6	0.29%			
Lex Rantoul LP (Industrial Complex)	\$ 12,861,470	7	0.28%			
One Illinois Apartments (Residential Rental Properties and Developments)	\$ 12,515,130	8	0.28%			
Bainbridge CC Urbana Apts (Residential Rental Properties and Developments)	\$ 12,106,100	9	0.27%			
Walmart Stores (Discount Department / Grocery Stores)	\$ 11,970,420	10	0.26%	\$ 20,662,920	4	0.59%
Shapland Realty LLC (Residential and Commercial Rental Properties)				\$ 17,058,470	5	0.49%
Clinton C. Atkins / The Atkins Group (Residential and Commercial Developer)				\$ 14,685,600	7	0.42%
Carle Foundation (Hospital / Clinic / Nursing Home)				\$ 69,469,230	1	1.99%
Royse & Brinkmeyer Apartments (Residential Rental Properties)				\$ 13,788,010	9	0.40%
Provena Covenant Medical Center (Hospital / Clinic)				\$ 15,367,970	6	0.44%
Schaub Properties LLC 10				\$ 8,600,850	10	0.25%
	<u>\$ 152,774,370</u>		<u>3.37%</u>	<u>\$ 247,928,160</u>		<u>7.11%</u>
Total County Assessed Valuation	<u>\$ 4,534,567,313</u>		<u>100.00%</u>	<u>\$ 3,485,212,304</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.

Table XII

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				
2018	\$ 4,534,829,463	\$ 260,752,694	\$ 26,616,669	\$ 0	\$ 398,003	\$ 66,204	\$ 27,080,876	\$ 233,671,818	10.39%	
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%	

(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 Activities 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						
2018	\$ 26,616,669	\$ 0	\$ 398,003	\$ 66,204	\$ 0	\$ 27,080,876	\$ 9,515,163	0.28%	209,918	\$ 129.01
2017	\$ 29,784,055	\$ 0	\$ 447,753	\$ 101,344	\$ 0	\$ 30,333,152	\$ 9,216,114	0.33%	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

(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
2018	\$ 26,616,669	\$ 1,807,073	\$ 24,809,596	\$ 3,972,464,264	0.62%	209,918	\$ 118.19
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

(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
2018	209,983	\$9,518,119	\$45,328	105,669	4.4%	124,057	64.6%	24,146
2017	209,399	\$9,126,446	\$43,584	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

(A) Population and personal income figures are according to the U.S. Dept. of Commerce - Bureau of Economic Analysis.

(B) Labor force and unemployment figures are provided by the U.S. Bureau of Labor Statistics. 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
2018	6,276	3,009	2,866	12,137	11,092	13,824	17,575	35,714	102,493
2017	6,524	2,971	2,890	12,474	11,141	13,905	16,988	35,583	102,476
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

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

Employer	2018			2013		
	Number of Employees	Rank	% of Total Employment	Number of Employees	Rank	% of Total Employment
University of Illinois at Urbana-Champaign (Post-Secondary Education)	13,934	1	13.19%	10,820	1	10.45%
Carle Foundation Hospital and Clinic (Health Care)	6,921	2	6.55%	6,000	2	5.79%
Champaign School District (Elementary & Secondary Education)	1,664	3	1.57%	1,351	3	1.30%
Kraft Heinz (Food Products)	925	4	0.88%	1,350	4	1.30%
Christie Clinic (Health Care)	916	5	0.87%	750	10	0.72%
County of Champaign (Local Government)	894	6	0.85%	859	8	0.83%
Urbana School District (Elementary & Secondary Education)	828	7	0.78%	900	7	0.87%
Fed-Ex (Shipping and Delivery)	815	8	0.77%	380	22	0.37%
OSF HealthCare/Presence Health (Health Care)	774	9	0.73%	938	6	0.91%
Parkland Community College (Post-Secondary Education)	741	10	0.70%	980	5	0.95%
PlastiPak Packaging, Inc. (Plastic Packaging Materials Manufacturer)	735	11	0.70%	810	9	0.78%
City of Champaign (Local Government)	630	12	0.60%	548	13	0.53%
	29,147		27.59%	25,686		24.80%
 Total Non-farm Employment in Champaign County	 105,669		 100.00%	 103,551		 100.00%

Sources: Champaign County Economic Development Corporation and the Illinois Department of Employment Security



County of Champaign, Illinois  
Salaries of Principal County Officials  
December 31, 2018

<u>TITLE</u>	<u>NAME</u>	<u>ANNUAL SALARY</u>		<u>STATE SALARY STIPEND</u>
Auditor	George Danos	\$ 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	Giraldo Rosales	\$ 12,000		
County Clerk	Aaron Ammons	\$ 93,781	(A)	\$ 6,500
County Executive	Darlene Kloeppel	\$ 117,269		
Recorder	Mark Sheldon	\$ 91,612	(A)	\$ 6,500
Sheriff	Dustin Heuerman	\$ 117,269	(A)	\$ 6,500
Public Safety Director	Dustin Heuerman	\$ 4,000		
State's Attorney	Julia Rietz	\$ 170,171		
Treasurer / Collector	Laurel Prussing	\$ 93,781	(A)	\$ 6,500
Animal Control Director	Stephanie Joos	\$ 69,118		
Board of Review Chairman	Zebo Zebe	\$ 40,531		
Child Advocacy Center Director	Kari May	\$ 58,870		
County Administrator	Debra Busey (Interim)	\$ 130,007		
County Highway Engineer	Jeffrey Blue	\$ 147,239		
Court Services Director	Joseph Gordon	\$ 87,808		
Emergency Management Agency Director	John Dwyer	\$ 67,353		
Mental Health Board Director	Lynn Canfield	\$ 100,991		
Nursing Home Administrator	Kim Haas (Colbrook)	\$ 105,019	(C)	
Public Defender	Janie Miller Jones	\$ 153,155		
Reg. Planning Comm. Chief Exec. Officer	Dalitso Sulamoyo	\$ 145,450		
Supervisor of Assessments	Paula Bates	\$ 76,186	(A)	\$ 3,000
Zoning and Enforcement Director	John Hall	\$ 80,476		
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 was an employee of the management firm that had been 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	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Governmental Activities:										
General Government	99.0	111.0	92.0	91.0	91.0	89.5	89.3	83.9	86.0	94.0
Justice & Public Safety	350.0	335.0	348.0	344.0	346.0	342.8	341.7	341.8	352.9	373.5
Health	6.0	7.0	7.0	6.0	6.0	6.0	12.0	12.0	11.0	5.0
Education	125.7	132.9	117.7	122.9	103.2	117.8	121.5	117.7	88.3	91.6
Development	102.1	90.4	91.6	107.2	104.0	64.7	61.6	65.6	67.7	56.5
Highways & Bridges	20.0	20.0	21.0	21.0	21.0	21.0	22.0	22.0	23.0	23.0
Business-Type Activities:										
Nursing Home	190.8	226.3	215.3	222.1	223.7	217.0	205.5	203.0	203.5	253.0
<b>Total</b>	<b>893.6</b>	<b>922.6</b>	<b>892.6</b>	<b>914.2</b>	<b>894.9</b>	<b>858.8</b>	<b>853.6</b>	<b>846.0</b>	<b>832.4</b>	<b>896.6</b>

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

		2018	2017	2016	2015	2014	2013	2012	2011	2010
<u>General Government:</u>										
Administrative Services	Meeting agendas prepared	78	166	162	123	192	91	65	73	53
	Meeting minutes prepared	74	104	119	93	111	91	65	73	53
County Auditor	Accounts Payable checks issued	16,234	17,623	18,182	17,526	20,327	18,884	17,146	16,675	16,652
	Accounting transactions processed	98,466	96,890	98,816	96,525	109,287	99,964	94,651	94,302	91,340
Recorder of Deeds	Documents recorded	22,138	24,243	25,990	24,290	24,229	29,695	33,384	28,217	31,757
	Documents converted to digital format	10,000	18,000	31,000	15,729	24,229	29,695	0	3,326	0
Supervisor of Assessments	Number of tax parcels	76,741	77,053	76,267	76,594	76,242	76,125	73,181	73,150	72,981
	Total assessor changes	28,000	9,810	11,704	9,771	16,798	16,341	47,082	17,741	12,870
	Complaints addressed	1,549	1,403	1,252	1,062	1,213	1,772	2,113	2,104	1,396
County Treasurer	Number of receipts entered	7,200	6,773	6,946	7,057	7,213	7,158	7,152	6,679	12,110
	Number of tax bills sent	74,436	74,076	73,984	73,643	73,226	73,750	73,620	73,581	73,314
	Number of Mobile Home bills sent	3,446	3,440	3,397	3,408	3,399	3,393	3,394	3,442	3,461
<u>Justice &amp; Public Safety:</u>										
Circuit Clerk	Total court cases opened	40,645	30,147	29,082	31,083	30,772	31,341	35,391	38,288	48,065
	Total court cases closed	49,048	30,636	28,546	30,824	30,041	31,468	36,385	37,694	40,845
	Web site specific case requests	11,141,814	8,941,814	8,371,774	8,452,217	8,118,907	4,374,426	6,450,000	6,373,591	3,768,666
Public Defender	Child support payments processed	\$670,367	\$926,359	\$1,657,653	\$1,650,492	\$1,165,904	\$1,272,806	\$1,504,880	\$1,779,017	\$2,245,000
	Cases opened: Felony	1,761	1,998	1,741	1,848	1,878	2,048	2,016	2,341	2,054
	Cases opened: Misdemeanor/Traffic	1,127	3,605	3,469	3,346	3,498	3,968	4,072	4,321	4,957
Sheriff	Cases opened: Juvenile	332	318	344	339	404	296	335	411	392
	Calls for service answered	21,217	21,313	22,172	32,403	22,628	24,786	28,258	22,525	25,274
	Traffic citations written	1,864	846	1,718	1,672	2,012	2,016	3,673	3,266	2,967
State's Attorney	Civil process papers served	8,249	8,788	8,184	9,607	8,577	8,421	7,776	8,597	9,049
	Jail book-ins annually	5,087	5,315	5,357	6,050	6,482	7,379	7,617	7,719	7,795
	Felony cases filed	1,777	1,806	1,733	1,823	1,824	2,108	2,116	2,100	2,166
	Misdemeanor cases filed	1,220	1,143	1,198	1,340	1,376	1,404	1,524	1,400	1,453
Coroner	Avg. annual felony caseload/attorney	150	151	144	203	203	234	240	350	350
	Abuse/Neglect Petitions filed	96	76	65	62	90	73	79	104	78
	Deaths investigated	1,851	1,830	1,793	1,761	1,806	1,686	1,542	1,583	1,455
Juvenile Detention Center	Deaths requiring autopsy	145	152	149	121	151	129	116	120	109
	Cremation permits issued	985	986	952	843	854	707	635	614	550
	Number of admissions	304	294	341	389	452	400	432	445	476
Animal Control	Average daily population	15	16	19	19	18	16	17	16	16
	Animals spayed/neutered	241	255	232	193	268	305	314	171	195
	Animals impounded	1,323	1,428	1,487	1,478	1,478	1,716	1,589	1,925	2,073
	Animals registered	16,409	16,617	17,287	17,382	17,297	17,381	16,588	17,534	17,017
<u>Development:</u>										
Zoning & Enforcement	Zoning use permit applications	146	176	206	169	203	157	203	158	132
	Zoning cases completed by ZBA	25	23	37	22	22	39	27	16	19
	Zoning complaints received	62	66	60	55	68	61	80	100	99
	Complaints resolved	35	37	50	54	159	99	69	224	119
<u>Social Services:</u>										
Nursing Home	Patient days per year	51,208	52,516	64,932	68,291	80,514	69,365	73,725	70,644	71,801
	Average daily census	140	144	177	187	203	190	201	194	197

\* 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

	<u>2018</u>	<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>
General Government:										
Public Properties										
Buildings maintained (quantity)	20	21	17	17	17	17	17	17	17	17
Buildings maintained (square footage)	847,841	847,841	785,545	785,545	785,545	791,045	790,436	790,436	766,000	766,000
Grounds maintained (acres)	50	50	50	50	50	50	49	49	50	50
Justice & Public Safety:										
Sheriff										
Patrol cars	60	60	58	59	59	59	59	58	58	51
Other Sheriff/Corrections vehicles	15	20	24	26	26	26	26	24	24	32
Main Street Jail capacity	113	113	113	113	113	113	131	131	132	132
Satellite Jail capacity	182	182	182	182	182	182	182	182	147	147
Jail overflow capacity	44	41	40	40	40	40	40	40	30	30
Highways and Bridges:										
Highway										
Highways maintained (miles)	193	193	193	193	193	193	193	193	189	189
Bridges maintained (quantity)	74	74	74	74	74	74	74	73	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.

# **Single Audit Section**



COUNTY OF CHAMPAIGN, ILLINOIS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2018

Federal Agency CFDA # / Federal Program Name County Fund / Dept	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures	Pass-thru to Sub-recipients
<b>U.S. DEPARTMENT OF AGRICULTURE</b>			
<b>10.553 School Breakfast Program (1)</b>		<b>8,096</b>	
Juvenile Detention Center	IL State Board of Education Grant # 09-010-043P-00	8,096	
<b>10.555 National School Lunch Program (1)</b>		<b>14,883</b>	
Juvenile Detention Center	IL State Board of Education Grant # 09-010-043P-00	14,883	
<b>10.558 Child and Adult Care Food Program</b>		<b>357,323</b>	
Early Childhood	IL State Board of Education Grant # 09-010-043P-00	357,323	
<b>10.559 Summer Food Service Program for Children (1)</b>		<b>200</b>	
Champaign Public Health Board	Champaign Public Health Board Grant # 85280109F	200	
<b>10.561 State Administrative Matching Grant For SNAP</b>		<b>30,637</b>	
Workforce Development	IL Dept. of Commerce & Economic Opportunity HHS-Snap To Success E&T #FCSXG04924	30,637	
<b>U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT</b>			
<b>14.218 Community Development Block Grants / Entitlement Grants (2)</b>		<b>44,844</b>	
Regional Planning Commission	Village of Rantoul Court Diversion (7/01/18-6/30/19)	2,303	
Regional Planning Commission	Village of Rantoul Court Diversion (7/01/17-6/30/18)	4,608	
Regional Planning Commission	City of Champaign Senior Home Repair Program (7/01/17-6/30/18)	22,513	
Regional Planning Commission	City of Champaign Senior Home Repair Program (7/01/18-6/30/19)	13,060	
Regional Planning Commission	Village of Rantoul Housing Rehab Program 2017	2,360	

COUNTY OF CHAMPAIGN, ILLINOIS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2018

Federal Agency CFDA # / Federal Program Name County Fund / Dept	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures	Pass-thru to Sub-recipients
<b>U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT (continued)</b>			
<b>14.231 Emergency Solutions Grant Program</b>		<b>57,146</b>	
Regional Planning Commission	IL Dept. of Human Services Grant # FCSXH03828	27,677	
Regional Planning Commission	IL Dept. of Human Services Grant # FCSWH03828	29,469	
<b>14.235 Supportive Housing Program</b>		<b>30,455</b>	
Regional Planning Commission	U.S. Dept. of Housing & Urban Development Grant # IL0526L5T031603	13,475	
Regional Planning Commission	U.S. Dept. of Housing & Urban Development Grant # IL0526L5T031502	16,980	
<b>14.238 Shelter Plus Care Program</b>		<b>217,038</b>	
Regional Planning Commission	U.S. Dept. of Housing & Urban Development Shelter Plus Care I # IL0039L5T031710 (7/01/17-6/30/18)	101,546	
Regional Planning Commission	U.S. Dept. of Housing & Urban Development Shelter Plus Care I # IL0039L5T031609 (7/01/18-6/30/19)	107,066	
Regional Planning Commission	U.S. Dept. of Housing & Urban Development Shelter Plus Care III # IL1586L5T031700 (7/01/18-6/30/19)	8,426	
<b>14.239 Home Investment Partnerships Program</b>		<b>113,845</b>	
Regional Planning Commission	City of Urbana (7/01/17-6/30/18)	63,425	
Regional Planning Commission	City of Urbana (7/01/18-6/30/19)	50,420	
<b>14.267 Continuum of Care Program</b>		<b>90,797</b>	
Regional Planning Commission	U.S. Dept. of Housing and Urban Development Grant # IL1585L5T031700 (7/01/18-6/30/19)	10,997	
Regional Planning Commission	U.S. Dept. of Housing and Urban Development Grant # IL0655L5T031600 (7/01/17-6/30/18)	17,716	
Regional Planning Commission	U.S. Dept. of Housing and Urban Development Grant # IL0618L5T031702 (3/01/18-6/30/19)	14,241	



COUNTY OF CHAMPAIGN, ILLINOIS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2018

Federal Agency CFDA # / Federal Program Name County Fund / Dept	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures	Pass-thru to Sub-recipients
<b>U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT (continued)</b>			
<b>14.267 Continuum of Care Program (continued)</b>			
Regional Planning Commission	U.S. Dept. of Housing and Urban Development Grant # IL0618L5T031601 (7/01/17-6/30/18)	22,112	
Regional Planning Commission	U.S. Dept. of Housing and Urban Development Grant # IL1584L5T031700 (7/01/18-6/30/19)	9,444	
Regional Planning Commission	U.S. Dept. of Housing and Urban Development Grant # IL0587L5T031602 (10/01/17-9/30/18)	16,287	
<b>U.S. DEPARTMENT OF JUSTICE</b>			
<b>16.575 Crime Victim Assistance</b>		<b>124,279</b>	
Child Advocacy Center	IL Criminal Justice Information Authority Grant # 216002 (1/01/18-6/30/18) FY18	61,165	
Child Advocacy Center	IL Criminal Justice Information Authority Grant # 216003 (7/01/18-12/31/18) FY19	63,114	
<b>16.606 Sheriff-Correctional Center</b>		<b>14,505</b>	
Correctional Center	Justice-Criminal Alien Assistance Grant	14,505	
<b>16.738 Edward Byrne Memorial Justice Assistance Grant Program</b>		<b>18,800</b>	
State's Attorney	IL Appellate Prosecutor Drug Prosecutor Contract (10/01/17-9/30/18)	18,800	
<b>16.758 CAC-Missing Children's Assistance Grants</b>		<b>0</b>	
Child Advocacy Center	National Children's Alliance Prg.Support Grant #10-Cham-IL-SA17 (1/01/18-12/30/18)	0	
<b>U.S. DEPARTMENT OF LABOR</b>			
<b>17.258 WIOA Adult Program (3)</b>		<b>708,818</b>	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 15-632017	587	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 16-632017	1,375	

COUNTY OF CHAMPAIGN, ILLINOIS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2018

Federal Agency CFDA # / Federal Program Name County Fund / Dept	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures	Pass-thru to Sub-recipients
<b>U.S. DEPARTMENT OF LABOR (continued)</b>			
<b>17.258 WIOA Adult Program (3) (continued)</b>			
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 16-681017	65,204	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 17-681017	503,154	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 18-681017	138,498	
<b>17.259 WIOA Youth Activities (3)</b>		<b>770,114</b>	<b>445,570</b>
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 15-632017	626	0
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 16-632017	1,466	0
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 16-681017	71,003	24,998
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 17-681017	549,047	276,845
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 18-681017	147,972	143,727
<b>17-270 Employment and Training Administration</b>		<b>23,725</b>	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # YF-32157-18-60A17	23,725	
<b>17.278 WIOA Dislocated Worker Formula Grants (3)</b>		<b>970,011</b>	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 15-632017	863	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 16-632017	1,933	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 15-652017	18,139	

COUNTY OF CHAMPAIGN, ILLINOIS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2018

Federal Agency CFDA # / Federal Program Name County Fund / Dept	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures	Pass-thru to Sub-recipients
<b>U.S. DEPARTMENT OF LABOR (continued)</b>			
<b>17.278 WIOA Dislocated Worker Formula Grants (3) (continued)</b>			
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 15-661017	11,105	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 16-661017	101,183	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 16-681017	80,180	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 17-681017	587,932	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 18-681017	168,676	
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>			
<b>20.205 Highway Planning and Construction (4)</b>		<b>352,079</b>	
Regional Planning Commission	IL Dept. of Transportation Grant # 19T0003 (7/01/18-6/30/19)	122,676	
Regional Planning Commission	IL Dept. of Transportation Grant # 18T0016 (7/17-6/18)	133,795	
Regional Planning Commission	IL Dept. of Transportation Grant # 19T0015 (7/18-6/20)	12,351	
<b>20.205 Highway Planning and Construction (4)</b>			
Regional Planning Commission	IL Dept. of Transportation Grant # 18-1439-4851 (10/17-09/19)	83,257	
<b>20.505 Metropolitan Transportation Planning &amp; State &amp; Non-Metropolitan Planning</b>		<b>162,425</b>	
Regional Planning Commission	IL Dept. of Transportation Grant # 19T0003 (7/01/18-6/30/19)	28,589	
Regional Planning Commission	IL Dept. of Transportation Grant # 18T0016 (7/17-6/18)	31,730	
Regional Planning Commission	IL Dept. of Transportation Grant # TS-18-809 (5/18-4/20)	83,365	

COUNTY OF CHAMPAIGN, ILLINOIS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2018

Federal Agency CFDA # / Federal Program Name County Fund / Dept	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures	Pass-thru to Sub-recipients
<b>U.S. DEPARTMENT OF TRANSPORTATION (continued)</b>			
<b>20.505 Metropolitan Transportation Planning &amp; State &amp; Non-Metropolitan Planning ( continued)</b>			
Regional Planning Commission	IL Dept. of Transportation Grant # TS-18-313 (5/18-4/20)	18,741	
<b>20.509 Formula Grants for Rural Areas</b>		<b>317,968</b>	<b>234,631</b>
Regional Planning Commission	IL Dept. of Transportation Grant # 1716100301	83,035	
Regional Planning Commission	IL Dept. of Transportation Rural Mass Transit Grant # 4189 (7/17-6/18)	0	153,781
Regional Planning Commission	IL Dept. of Transportation Rural Mass Transit Grant # 4967 (7/18-6/19)	153,871	80,850
Regional Planning Commission	IL Dept. of Transportation Rural Mass Transit Grant # 4490 (11/14-3/24)	81,062	
<b>20.703 Interagency Hazardous Materials Public Sector Training &amp; Planning Grants</b>		<b>9,898</b>	
Emergency Management Agency	IL Emergency Management Agency Grant # 16CHAMPPHME (10/1/16-9/30/19)	9,898	
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY</b>			
<b>66.605 Performance Partnership Grants</b>		<b>1,200</b>	
County Public Health Board	IL Dept. of Public Health Grant # 85380109F (10/17 - 9/18)	887	
County Public Health Board	IL Dept. of Public Health Grant # 85380109G (10/18 - 9/19)	313	
<b>U.S. DEPARTMENT OF ENERGY</b>			
<b>81.042 Weatherization Assistance for Low-Income Persons</b>		<b>176,351</b>	
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Grant # 17-401042 (7/01/17-6/30/18)	176,351	

COUNTY OF CHAMPAIGN, ILLINOIS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2018

Federal Agency CFDA # / Federal Program Name County Fund / Dept	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures	Pass-thru to Sub-recipients
<b>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</b>			
<b>93.074 HPP and PHEP Aligned Cooperative Agreements</b>		<b>54,619</b>	
County Public Health Board	IL Dept of Public Health Grant # 87180009F (7/01/17-6/30/18)	26,997	
County Public Health Board	IL Dept. of Public Health Grant # 87180009F (7/01/18-6/30/19)	27,622	
<b>93.086 Healthy Marriage Promotion and Responsible Fatherhood Grants</b>		<b>45,995</b>	
Regional Planning Commission	IL State University (2017) Care4U Summer Youth Program	45,995	
<b>93.558 Temporary Assistance for Needy Families (5)</b>		<b>62,310</b>	
Child Advocacy Center	IL Dept. of Healthcare & Family Services Grant # 906039028 (7/17-6/18)	<b>39,263</b>	
Child Advocacy Center	IL Dept. of Healthcare & Family Services Grant # 906039029 (7/18-6/19)	<b>23,047</b>	
<b>93.563 Child Support Enforcement</b>		<b>216,843</b>	
State's Attorney	IL Dept. of Healthcare & Family Services Grant # 2017-55-013-K (7/01/17-6/30/18)	109,649	
State's Attorney	IL Dept. of Healthcare & Family Services Grant # 2017-55-013-K (7/01/18-6/30/19)	86,549	
Circuit Clerk	IL Dept. of Healthcare & Family Services Grant #2018-55-007-KB (7/01/17-6/30/18)	2,918	
Circuit Clerk	IL Dept. of Healthcare & Family Services Grant #2018-55-007-KB (7/01/18-6/30/19)	1,109	
Sheriff	IL Dept. of Healthcare & Family Services (7/01/17-6/30/18)	9,303	
Sheriff	IL Dept. of Healthcare & Family Services (7/01/18-6/30/19)	7,315	

COUNTY OF CHAMPAIGN, ILLINOIS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2018

Federal Agency CFDA # / Federal Program Name County Fund / Dept	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures	Pass-thru to Sub-recipients
<b>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES (continued)</b>			
<b>93.568 Low-Income Home Energy Assistance (M)</b>		<b>2,893,688</b>	
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Weatherization Grant # 17-221042 (7/01/17-6/30/18)	312,617	
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity LIHEAP Grant # 18-221042 (06/01/18-9/30/19)	101,563	
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity LIHEAP Grant # 17-224042 (10/01/16-6/30/18)	547,965	
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity LIHEAP Grant # 18-224042 (10/01/17-6/30/19)	1,915,092	
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity LIHEAP Grant # 19-224042 (10/01/18-6/30/20)	16,451	
<b>93.569 Community Services Block Grant</b>		<b>646,078</b>	
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity CSBG Grant # 18-231042 (1/01/18-12/31/18)	638,764	
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity CSBG Grant # 19-231042 (1/01/19-12/31/19)	7,314	
<b>93.575 Child Care and Development Block Grant (6)</b>		<b>26,819</b>	
Early Childhood	Child Care	26,819	
<b>93.600 Head Start (M)</b>		<b>5,285,011</b>	
Early Childhood	U.S. Dept. of Health & Human Services Grant # 05/CH/8461/02 (3/01/17-2/28/18)	699,278	
Early Childhood	U.S. Dept. of Health & Human Services Grant # 05/CH/8461/03 (3/01/18-2/28/19)	4,585,733	
<b>93.735 State Public Health Approaches for Ensuring Quitline Capacity</b>		<b>25,099</b>	
County Public Health Board	IL Dept. of Public Health Grant # 83281009F (7/17-6/18)	25,099	

COUNTY OF CHAMPAIGN, ILLINOIS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2018

Federal Agency CFDA # / Federal Program Name County Fund / Dept	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures	Pass-thru to Sub-recipients
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>			
<b>97.024 Emergency Food &amp; Shelter National Board Program</b>		<b>14,830</b>	
Regional Planning Commission	Emergency Food/Shelter National Board Grant # 23-6000 Phase 35	1,971	
Regional Planning Commission	Emergency Food/Shelter National Board Grant # 23-6000 Phase 35 (7/18-6/19)	1,360	
Regional Planning Commission	Emergency Food/Shelter National Board Grant # 23-6000 Phase 35	11,499	
<b>97.042 Emergency Management Performance Grants</b>		<b>74,566</b>	
Emergency Management Agency	IL Emergency Management Agency Grant # 16EMACHAM2 (10/01/17-9/30/19)	74,566	
<b>TOTAL FEDERAL AWARDS</b>		<b>\$ 13,961,295</b>	<b>\$ 680,201</b>

- (1) Child Nutrition Cluster - Total Cluster Expenditures of \$23,179  
(2) CDBG Entitlement Grants Cluster - Total Cluster Expenditures of \$44,844  
(3) WIA/WIOA Cluster - Total Cluster Expenditures of \$2,448,943.  
(4) Highway Planning & Construction Cluster - Total Cluster Expenditures of \$352,079  
(5) TANF Cluster - Total Cluster Expenditures of \$62,310  
(6) CCDF Cluster - Total Cluster Expenditures of \$26,819

(M) - Major program

COUNTY OF CHAMPAIGN, ILLINOIS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2018

Federal Agency CFDA # / Federal Program Name County Fund / Dept	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures	Pass-thru to Sub-recipients
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<b>NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS</b>
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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, 2018. 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 2018.

**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.

**NOTE 5 - INDIRECT COST RATE**

Champaign County has not elected to use the 10% de minimus indirect cost rate.



**COUNTY OF CHAMPAIGN, ILLINOIS**  
**SUMMARY OF EXPENDITURE OF FEDERAL AWARDS BY CFDA NUMBER**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2018**

<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>
10.553	8,096		23,179
10.555	14,883		
10.558	357,323		
10.559	200		
10.561	30,637		
14.218	44,844		44,844
14.231	57,146		
14.235	30,455		
14.238	217,038		
14.239	113,845		
14.267	90,797		
16.575	124,279		
16.606	14,505		
16.738	18,800		
17.258	708,818		2,448,943
17.259	770,114	445,570	
17.270	23,725		
17.278	970,011		
20.205	352,079		352,079
20.505	162,425		
20.509	317,968	234,631	
20.703	9,898		
66.605	1,200		
81.042	176,351		
93.074	54,619		
93.086	45,995		
93.558	62,310		62,310
93.563	216,843		
93.568	2,893,688		
93.569	646,078		

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**SUMMARY OF EXPENDITURE OF FEDERAL AWARDS BY CFDA NUMBER**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2018**

<b>FEDERAL CFDA NUMBER</b>	<b>EXPENDITURES</b>	<b>PASSED- THROUGH TO SUBRECIPIENTS</b>	<b>CLUSTER TOTAL</b>
93.575	26,819		26,819
93.600	5,285,011		
93.735	25,099		
97.024	14,830		
97.042	74,566		
<b>TOTAL</b>	<b>\$ 13,961,295</b>	<b>\$ 680,201</b>	<b>\$ 2,958,174</b>

## NOTES:

- (1) Child Nutrition cluster consists of CFDA #'s 10.553, 10.555 and 10.559
- (2) CDBG -Entitlement Grants Cluster 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) TANF Cluster consists of CFDA # 93.558
- (6) CCDF Cluster consists of CFDA #93.575
- (7) Head Start-CFDA # 93-600 is a Major Program
- (8) Low-Income Home Energy Assistance - CFDA #93.568 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 the Champaign County, Illinois as of and for the year ended December 31, 2018, 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 July 8, 2020.

**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 opinions 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 did identify certain deficiencies in internal control that we consider to be material weaknesses 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 deficiencies described in the accompanying schedule of findings and questioned costs as items 2018-001 and 2018-003 to be material weaknesses.

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Members of the County Board  
Champaign County

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 2018-002 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 is 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.



Oak Brook, Illinois  
July 8, 2020

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, 2018. 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, 2018.

### **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, 2018, and the related notes to the financial statements, which collectively comprise Champaign County's basic financial statements. We issued our report thereon dated July 8, 2020, 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  
July 8, 2020

COUNTY OF CHAMPAIGN  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 For the Year Ended December 31, 2018

**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	Head Start
93.568	Low-Income Home Energy Assistance

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, 2018

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**SECTION II – FINANCIAL STATEMENT FINDINGS REQUIRED TO BE REPORTED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

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**Item 2018-001:** Nursing Home Cash Receipts Process (previously reported as Item 2017-001)

**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 agreed 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 shall be no impact of nursing home operations on County government financial statements. The sale was completed on April 1, 2019.

COUNTY OF CHAMPAIGN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended December 31, 2018

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**SECTION II – FINANCIAL STATEMENT FINDINGS REQUIRED TO BE REPORTED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS (CONT'D)**

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**Item 2018-002:** Segregation of Duties / Secondary Review (previously reported as Item 2017-002)

**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, 2018

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**SECTION II – FINANCIAL STATEMENT FINDINGS REQUIRED TO BE REPORTED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS (CONT'D)**

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**Item 2018-002 (cont'd):** Segregation of Duties / Secondary Review (previously reported as Item 2017-002)

**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 of whom perform reconciliations, one for the Treasurer bank accounts and one for the Collector bank accounts. It would be onerous to segregate real estate tax collection staff from the distribution cycle. The need for segregation of duties must be balanced against staffing costs. 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, 2018

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**SECTION II – FINANCIAL STATEMENT FINDINGS REQUIRED TO BE REPORTED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS (CONT'D)**

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**Item 2018-003:** Bank Reconciliation Timeliness

**Criteria:** Bank reconciliations are a critical element of a strong internal control environment and should be completed in a timely fashion on a monthly basis.

**Condition:** The December 2018 bank reconciliations for accounts maintained by the Treasurer's Office were not prepared and reviewed in a timely manner.

**Cause/Effect:** Lack of timely completion and review of monthly bank reconciliations could result in unauthorized transactions, unrecorded cash receipts, reporting errors, or other fraudulent activity not being identified by County management or such activity, if identified, not being appropriately remedied in a timely manner.

**Recommendation:** Bank reconciliations should be completed and reviewed within one month of receipt of monthly bank statements. Reviews of reconciliations should be documented and completed by someone other than the original preparer.

**Management's Response:** The County has appropriated funds for a dedicated temporary staff person to reconcile the cash balances of funds to their transactions as recorded in the accounting system. The Auditor's office is conducting the 2019 reconciliations in parallel to those of the treasurer in order to ensure completion in time for—and to the standards of—next year's external auditor. Going forward, the Chief Deputy Auditor will initiate reminders to the treasurer to punctually submit these reconciliations for his review.

COUNTY OF CHAMPAIGN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended December 31, 2018

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**SECTION III – FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS**

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None noted.

COUNTY OF CHAMPAIGN

SCHEDULE OF STATUS OF PRIOR YEAR FINDINGS  
For the Year Ended December 31, 2018

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**FINDING NO. 2017-001 – Nursing Home Cash Receipts Process**

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.

Status: Finding will be repeated (2018-001).

**FINDING NO. 2017-002 – 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 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.

Status: Finding will be repeated (2018-002).