

## COMBINING STATEMENTS

COUNTY OF CHAMPAIGN, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
NOVEMBER 30, 2013

	----- Special Revenue Funds -----							
	Regional Plan Comm Econ Dev Loan Fund	Regional Plan Comm USDA Revolv Loan Fund	Geographic Information System Fund	Working Cash Fund	County Clerk Surcharge Fund	Recorder's Automation Fund	Tax Sale Automation Fund	Property Tax Interest Fee Fund
<b>ASSETS</b>								
Cash	\$2,040,018	\$243,650	\$270,564	\$377,939	\$771	\$692,289	\$50,054	\$150,046
Investments	0	0	0	0	0	0	0	0
Receivables, Net of Uncollectible:								
Property Taxes	0	0	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0	0	0
Program Loans--Current Portion	440,707	5,298	0	0	0	0	0	0
Accrued Interest	12,488	91	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
Due From Other Funds	0	0	20,643	0	0	18,149	0	0
Program Loans Receivable--Long Term	3,785,364	31,654	0	0	0	0	0	0
<b>Total Assets</b>	<b>6,278,577</b>	<b>280,693</b>	<b>291,207</b>	<b>377,939</b>	<b>771</b>	<b>710,438</b>	<b>50,054</b>	<b>150,046</b>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>LIABILITIES:</b>								
Accrued Salaries Payable	0	0	0	0	0	288	0	0
Accounts Payable	0	0	654	0	771	3,334	2,846	0
Due To Other Funds	11,601	0	0	225	0	79,582	0	50,046
Funds Held For Others	0	0	0	0	0	0	0	0
Unearned Revenues	0	0	0	0	0	0	0	0
Advances from Other Funds	75,000	0	0	0	0	0	0	0
<b>Total Liabilities</b>	<b>86,601</b>	<b>0</b>	<b>654</b>	<b>225</b>	<b>771</b>	<b>83,204</b>	<b>2,846</b>	<b>50,046</b>
<b>FUND BALANCES (DEFICITS):</b>								
Restricted	6,191,976	280,693	290,553	377,714	0	627,234	47,208	100,000
Committed	0	0	0	0	0	0	0	0
Assigned	0	0	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0	0	0
<b>Total Fund Balances (Deficits)</b>	<b>6,191,976</b>	<b>280,693</b>	<b>290,553</b>	<b>377,714</b>	<b>0</b>	<b>627,234</b>	<b>47,208</b>	<b>100,000</b>
<b>Total Liabilities &amp; Fund Balances</b>	<b>6,278,577</b>	<b>280,693</b>	<b>291,207</b>	<b>377,939</b>	<b>771</b>	<b>710,438</b>	<b>50,054</b>	<b>150,046</b>

COUNTY OF CHAMPAIGN, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
NOVEMBER 30, 2013

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	----- Special Revenue Funds -----							
	Election Assistance/ Accessibility Grant Fund	County Clerk's Automation Fund	Solid Waste Management Fund	Animal Control Fund	Law Library Fund	Public Safety Sales Tax Fund	Sheriff Drug Forfeitures Fund	Court's Automation Fund
<b>ASSETS</b>								
Cash	\$5,182	\$48,486	\$66,647	\$18,680	\$45,076	\$2,582,967	\$94,435	\$0
Investments	0	0	0	0	0	0	0	0
Receivables, Net of Uncollectible:								
Property Taxes	0	0	0	0	0	0	0	0
Intergovernmental	0	0	0	2,255	0	1,177,292	8,601	0
Program Loans--Current Portion	0	0	0	0	0	0	0	0
Accrued Interest	0	0	0	0	0	0	0	0
Other	0	0	0	685	0	0	0	0
Due From Other Funds	0	0	0	0	0	1,386,026	0	47,000
Program Loans Receivable--Long Term	0	0	0	0	0	0	0	0
<b>Total Assets</b>	<b>5,182</b>	<b>48,486</b>	<b>66,647</b>	<b>21,620</b>	<b>45,076</b>	<b>5,146,285</b>	<b>103,036</b>	<b>47,000</b>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>LIABILITIES:</b>								
Accrued Salaries Payable	0	0	0	5,733	358	0	0	1,720
Accounts Payable	0	275	0	8,700	7,536	0	292	15,300
Due To Other Funds	0	0	0	29,791	734	203,295	2,578	47,564
Funds Held For Others	0	0	0	0	0	0	1,025	0
Unearned Revenues	0	0	0	0	0	390,868	0	0
Advances from Other Funds	0	0	0	0	0	0	0	0
<b>Total Liabilities</b>	<b>0</b>	<b>275</b>	<b>0</b>	<b>44,224</b>	<b>8,628</b>	<b>594,163</b>	<b>3,895</b>	<b>64,584</b>
<b>FUND BALANCES (DEFICITS):</b>								
Restricted	5,182	48,211	0	0	36,448	4,552,122	99,141	0
Committed	0	0	66,647	0	0	0	0	0
Assigned	0	0	0	0	0	0	0	0
Unassigned	0	0	0	(22,604)	0	0	0	(17,584)
<b>Total Fund Balances (Deficits)</b>	<b>5,182</b>	<b>48,211</b>	<b>66,647</b>	<b>(22,604)</b>	<b>36,448</b>	<b>4,552,122</b>	<b>99,141</b>	<b>(17,584)</b>
<b>Total Liabilities &amp; Fund Balances</b>	<b>5,182</b>	<b>48,486</b>	<b>66,647</b>	<b>21,620</b>	<b>45,076</b>	<b>5,146,285</b>	<b>103,036</b>	<b>47,000</b>

COUNTY OF CHAMPAIGN, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
NOVEMBER 30, 2013

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	----- Special Revenue Funds -----							
	Child Support Services Fund	Probation Services Fund	State's Attorney Drug Forfeitures Fund	County Historical Fund	Circuit Clerk Operations & Administration Fund	Circuit Clerk Electronic Citations Fund	Jail Commissary Fund	County Jail Medical Costs Fund
<b>ASSETS</b>								
Cash	\$400,977	\$838,349	\$42,558	\$8,518	\$253,388	\$53,165	\$375,984	\$41,218
Investments	0	0	0	0	0	0	0	0
Receivables, Net of Uncollectible:								
Property Taxes	0	0	0	0	0	0	0	0
Intergovernmental	0	0	4,931	0	0	0	0	0
Program Loans--Current Portion	0	0	0	0	0	0	0	0
Accrued Interest	0	0	0	0	0	0	0	0
Other	0	25	0	0	0	0	4,424	0
Due From Other Funds	0	0	0	0	0	0	0	0
Program Loans Receivable--Long Term	0	0	0	0	0	0	0	0
<b>Total Assets</b>	<b>400,977</b>	<b>838,374</b>	<b>47,489</b>	<b>8,518</b>	<b>253,388</b>	<b>53,165</b>	<b>380,408</b>	<b>41,218</b>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>LIABILITIES:</b>								
Accrued Salaries Payable	901	0	0	0	0	0	0	0
Accounts Payable	24,500	15,059	3,208	0	34,227	0	81,631	0
Due To Other Funds	7,334	3,000	9,306	0	60,000	0	0	41,000
Funds Held For Others	0	0	0	0	0	0	0	0
Unearned Revenues	0	0	0	0	0	0	0	0
Advances from Other Funds	0	0	0	0	0	0	0	0
<b>Total Liabilities</b>	<b>32,735</b>	<b>18,059</b>	<b>12,514</b>	<b>0</b>	<b>94,227</b>	<b>0</b>	<b>81,631</b>	<b>41,000</b>
<b>FUND BALANCES (DEFICITS):</b>								
Restricted	368,242	820,315	34,975	8,518	159,161	53,165	298,777	218
Committed	0	0	0	0	0	0	0	0
Assigned	0	0	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0	0	0
<b>Total Fund Balances (Deficits)</b>	<b>368,242</b>	<b>820,315</b>	<b>34,975</b>	<b>8,518</b>	<b>159,161</b>	<b>53,165</b>	<b>298,777</b>	<b>218</b>
<b>Total Liabilities &amp; Fund Balances</b>	<b>400,977</b>	<b>838,374</b>	<b>47,489</b>	<b>8,518</b>	<b>253,388</b>	<b>53,165</b>	<b>380,408</b>	<b>41,218</b>

COUNTY OF CHAMPAIGN, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
NOVEMBER 30, 2013

	----- Special Revenue Funds -----							
	Court Document Storage Fund	Victim Advocacy Grant Fund	Child Advocacy Center Fund	Juvenile Information Sharing Sys Grant Fund	Drug Courts Program Fund	County Public Health Fund	Access Initiative Grant Fund	Early Childhood Fund
<b>ASSETS</b>								
Cash	\$196,282	\$0	\$65,431	\$0	\$119,688	\$538,915	\$182,055	\$1,860,546
Investments	0	0	0	0	0	0	0	0
Receivables, Net of Uncollectible:								
Property Taxes	0	0	0	0	0	1,024,182	0	0
Intergovernmental	0	0	2,792	0	0	36,734	144,331	773,875
Program Loans--Current Portion	0	0	0	0	0	0	0	0
Accrued Interest	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	69,020	899	7,363
Due From Other Funds	0	15,429	0	0	0	0	0	37
Program Loans Receivable--Long Term	0	0	0	0	0	0	0	0
<b>Total Assets</b>	<b>196,282</b>	<b>15,429</b>	<b>68,223</b>	<b>0</b>	<b>119,688</b>	<b>1,668,851</b>	<b>327,285</b>	<b>2,641,821</b>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>LIABILITIES:</b>								
Accrued Salaries Payable	1,552	1,013	1,609	0	0	0	1,986	73,579
Accounts Payable	1,118	0	4,057	0	27,406	190,918	7,276	81,981
Due To Other Funds	45,370	23,243	2,463	0	0	0	8,611	190,409
Funds Held For Others	0	0	0	0	0	0	0	0
Unearned Revenues	0	0	0	0	0	1,024,182	0	0
Advances from Other Funds	0	0	0	0	0	0	0	0
<b>Total Liabilities</b>	<b>48,040</b>	<b>24,256</b>	<b>8,129</b>	<b>0</b>	<b>27,406</b>	<b>1,215,100</b>	<b>17,873</b>	<b>345,969</b>
<b>FUND BALANCES (DEFICITS):</b>								
Restricted	148,242	0	60,094	0	92,282	453,751	309,412	2,295,852
Committed	0	0	0	0	0	0	0	0
Assigned	0	0	0	0	0	0	0	0
Unassigned	0	(8,827)	0	0	0	0	0	0
<b>Total Fund Balances (Deficits)</b>	<b>148,242</b>	<b>(8,827)</b>	<b>60,094</b>	<b>0</b>	<b>92,282</b>	<b>453,751</b>	<b>309,412</b>	<b>2,295,852</b>
<b>Total Liabilities &amp; Fund Balances</b>	<b>196,282</b>	<b>15,429</b>	<b>68,223</b>	<b>0</b>	<b>119,688</b>	<b>1,668,851</b>	<b>327,285</b>	<b>2,641,821</b>

COUNTY OF CHAMPAIGN, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
NOVEMBER 30, 2013

	----- Special Revenue Funds -----							
	County Highway Fund	County Bridge Fund	County Motor Fuel Tax Fund	Highway Federal Aid Matching Fund	Tort Immunity Fund	Social Security Fund	Workforce Development Fund	State's Atty Records Automation Fund
<b>ASSETS</b>								
Cash	\$815,656	\$3,102,914	\$4,262,523	\$365,813	\$0	\$387,020	\$0	\$6,918
Investments	0	0	0	0	0	0	0	0
Receivables, Net of Uncollectible:								
Property Taxes	2,152,409	1,079,816	0	86,093	1,223,165	1,722,878	0	0
Intergovernmental	3,983	0	163,148	0	55	2,210	244,731	0
Program Loans--Current Portion	0	0	0	0	0	0	0	0
Accrued Interest	0	0	0	0	0	0	0	0
Other	88	0	0	0	0	0	0	0
Due From Other Funds	129,757	0	0	0	2,663	204,185	0	0
Program Loans Receivable--Long Term	0	0	0	0	0	0	0	0
<b>Total Assets</b>	<b>3,101,893</b>	<b>4,182,730</b>	<b>4,425,671</b>	<b>451,906</b>	<b>1,225,883</b>	<b>2,316,293</b>	<b>244,731</b>	<b>6,918</b>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>LIABILITIES:</b>								
Accrued Salaries Payable	20,769	0	2,466	0	0	0	8,608	0
Accounts Payable	38,028	270,823	104,053	0	0	64,904	94,084	0
Due To Other Funds	78,661	0	52,282	0	1,579,700	0	292,593	0
Funds Held For Others	0	0	0	0	0	0	0	0
Unearned Revenues	2,152,409	1,079,816	0	86,093	1,223,165	1,722,878	0	0
Advances from Other Funds	0	0	0	0	0	0	0	0
<b>Total Liabilities</b>	<b>2,289,867</b>	<b>1,350,639</b>	<b>158,801</b>	<b>86,093</b>	<b>2,802,865</b>	<b>1,787,782</b>	<b>395,285</b>	<b>0</b>
<b>FUND BALANCES (DEFICITS):</b>								
Restricted	812,026	2,832,091	4,266,870	365,813	0	528,511	0	6,918
Committed	0	0	0	0	0	0	0	0
Assigned	0	0	0	0	0	0	0	0
Unassigned	0	0	0	0	(1,576,982)	0	(150,554)	0
<b>Total Fund Balances (Deficits)</b>	<b>812,026</b>	<b>2,832,091</b>	<b>4,266,870</b>	<b>365,813</b>	<b>(1,576,982)</b>	<b>528,511</b>	<b>(150,554)</b>	<b>6,918</b>
<b>Total Liabilities &amp; Fund Balances</b>	<b>3,101,893</b>	<b>4,182,730</b>	<b>4,425,671</b>	<b>451,906</b>	<b>1,225,883</b>	<b>2,316,293</b>	<b>244,731</b>	<b>6,918</b>

COUNTY OF CHAMPAIGN, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
NOVEMBER 30, 2013

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	/----- Debt Service Funds -----\ 2003 Nursing Home Bond Debt Service Fund		2007 Highway Facility Bond Debt Service Fund		/----- Capital Projects Funds -----\ Art Bartell Building Construction Fund		Court Complex Construction Fund		Highway Facility Construction Fund		Capital Asset Replacement Fund		Total Non-Major Governmental Funds	
<b>ASSETS</b>														
Cash	\$1,546,940	\$186,069	\$21,360	\$781,128	\$155,355	\$405,334						\$23,700,908		
Investments	0	0	0	0	0	0						0		
Receivables, Net of Uncollectible:														
Property Taxes	1,429,181	0	0	0	0	0						8,717,724		
Intergovernmental	0	0	0	0	0	0						2,564,938		
Program Loans--Current Portion	0	0	0	0	0	0						446,005		
Accrued Interest	0	0	0	0	0	0						12,579		
Other	0	0	0	0	0	0						82,504		
Due From Other Funds	0	0	0	0	0	192,661						2,016,550		
Program Loans Receivable--Long Term	0	0	0	0	0	0						3,817,018		
<b>Total Assets</b>	<b>2,976,121</b>	<b>186,069</b>	<b>21,360</b>	<b>781,128</b>	<b>155,355</b>	<b>597,995</b>						<b>41,358,226</b>		
<b>LIABILITIES AND FUND BALANCES</b>														
<b>LIABILITIES:</b>														
Accrued Salaries Payable	0	0	0	0	0	0						120,582		
Accounts Payable	0	0	0	0	0	55,960						1,138,941		
Due To Other Funds	0	0	0	0	0	280						2,819,668		
Funds Held For Others	0	0	0	0	0	0						1,025		
Unearned Revenues	1,429,181	0	0	0	0	0						9,108,592		
Advances from Other Funds	0	0	0	0	0	0						75,000		
<b>Total Liabilities</b>	<b>1,429,181</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>56,240</b>						<b>13,263,808</b>		
<b>FUND BALANCES (DEFICITS):</b>														
Restricted	1,546,940	186,069	21,360	0	155,355	0						28,481,439		
Committed	0	0	0	0	0	0						66,647		
Assigned	0	0	0	781,128	0	541,755						1,322,883		
Unassigned	0	0	0	0	0	0						(1,776,551)		
<b>Total Fund Balances (Deficits)</b>	<b>1,546,940</b>	<b>186,069</b>	<b>21,360</b>	<b>781,128</b>	<b>155,355</b>	<b>541,755</b>						<b>28,094,418</b>		
<b>Total Liabilities &amp; Fund Balances</b>	<b>2,976,121</b>	<b>186,069</b>	<b>21,360</b>	<b>781,128</b>	<b>155,355</b>	<b>597,995</b>						<b>41,358,226</b>		

COUNTY OF CHAMPAIGN, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2013

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	----- Special Revenue Funds -----									
	Regional Plan Econ Loan	Regional Comm Dev Fund	Regional Plan USDA Loan	Regional Comm Revolv Fund	Geographic Information System Fund	Working Cash Fund	County Clerk Surcharge Fund	Recorder's Automation Fund	Tax Sale Automation Fund	Property Tax Interest Fee Fund
REVENUES:										
Property Tax	\$0		\$0		\$0		\$0		\$0	\$0
Public Safety Sales Tax	0		0		0		0		0	0
Intergovernmental Revenue	0		30,000		0		0		0	0
Fines & Forfeitures	0		0		0		0		0	0
Licenses & Permits	0		0		0		0		0	0
Charges for Services	0		0		270,874		11,395	138,721	25,486	49,980
Interest on Program Loans	168,995		0		0		0		0	0
Investment Earnings	2,080		1,186		181		225		356	31
Miscellaneous	0		0		0		0		138,829	0
Total Revenues	171,075		31,186		271,055		225		11,395	277,906
EXPENDITURES:										
Current: General Government	0		0		271,963		0		11,395	152,979
Justice & Public Safety	0		0		0		0		0	32,290
Health	0		0		0		0		0	0
Education	0		0		0		0		0	0
Social Services	0		0		0		0		0	0
Development	18,103		123		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
Total Expenditures	18,103		123		271,963		0		11,395	152,979
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	152,972		31,063		(908)		225		0	124,927
OTHER FINANCING SOURCES (USES):										
Sale of General Obligation Bonds	0		0		0		0		0	0
Premium on General Obligation Bonds	0		0		0		0		0	0
Sale of Refunding Bonds	0		0		0		0		0	0
Premium on Refunding Bonds	0		0		0		0		0	0
Payment to Refunded Bond Escrow Agent	0		0		0		0		0	0
Transfers In	0		0		0		0		0	0
Transfers Out	(104,870)		(605)		0		(225)		0	(76,550)
Net Other Financing Sources (Uses)	(104,870)		(605)		0		(225)		0	(76,550)
CHANGES IN FUND BALANCE	48,102		30,458		(908)		0		0	48,377
FUND BALANCE--Beginning of Year	6,143,874		250,235		291,461		377,714		0	578,857
FUND BALANCE--End of Year	6,191,976		280,693		290,553		377,714		0	627,234

COUNTY OF CHAMPAIGN, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2013

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	----- Special Revenue Funds -----							
	Election Assistance/Accessibility Grant Fund	County Clerk's Automation Fund	Solid Waste Management Fund	Animal Control Fund	Law Library Fund	Public Safety Sales Tax Fund	Sheriff Drug Forfeitures Fund	Court's Automation Fund
REVENUES:								
Property Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0	5,003,543	0	0
Intergovernmental Revenue	8,600	0	2,000	216,484	0	0	0	0
Fines & Forfeitures	0	0	0	1,055	0	0	90,052	0
Licenses & Permits	0	0	1,400	241,663	0	0	0	0
Charges for Services	0	21,570	0	53,949	55,000	0	0	210,048
Interest on Program Loans	0	0	0	0	0	0	0	0
Investment Earnings	3	25	40	8	33	1,361	22	10
Miscellaneous	0	6,492	0	1,495	0	0	482	0
<b>Total Revenues</b>	<b>8,603</b>	<b>28,087</b>	<b>3,440</b>	<b>514,654</b>	<b>55,033</b>	<b>5,004,904</b>	<b>90,556</b>	<b>210,058</b>
EXPENDITURES:								
Current: General Government	0	25,107	3,054	0	0	0	0	0
Justice & Public Safety	0	0	0	553,328	80,660	441,573	19,990	367,418
Health	0	0	0	0	0	0	0	0
Education	0	0	0	0	0	0	0	0
Social Services	0	0	0	0	0	0	0	0
Development	0	0	0	0	0	0	0	0
Highways & Bridges	0	0	0	0	0	0	0	0
Debt Service: Principal Retirement	0	0	0	0	0	1,250,415	0	0
Interest & Fiscal Charges	0	0	0	0	0	2,077,564	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>25,107</b>	<b>3,054</b>	<b>553,328</b>	<b>80,660</b>	<b>3,769,552</b>	<b>19,990</b>	<b>367,418</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<b>8,603</b>	<b>2,980</b>	<b>386</b>	<b>(38,674)</b>	<b>(25,627)</b>	<b>1,235,352</b>	<b>70,566</b>	<b>(157,360)</b>
OTHER FINANCING SOURCES (USES):								
Sale of General Obligation Bonds	0	0	0	0	0	0	0	0
Premium on General Obligation Bonds	0	0	0	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0	0	0	0
Premium on Refunding Bonds	0	0	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0	0	0
Transfers In	0	0	0	0	0	0	0	47,000
Transfers Out	(8,600)	0	0	0	0	(861,569)	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>(8,600)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(861,569)</b>	<b>0</b>	<b>47,000</b>
CHANGES IN FUND BALANCE	3	2,980	386	(38,674)	(25,627)	373,783	70,566	(110,360)
FUND BALANCE--Beginning of Year	5,179	45,231	66,261	16,070	62,075	4,178,339	28,575	92,776
FUND BALANCE--End of Year	5,182	48,211	66,647	(22,604)	36,448	4,552,122	99,141	(17,584)

COUNTY OF CHAMPAIGN, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2013

Exhibit A-2  
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----- Special Revenue Funds -----

	Child Support Services Fund	Probation Services Fund	State's Attorney Drug Forfeitures Fund	County Historical Fund	Circuit Clerk Operations & Administration Fund	Circuit Clerk Electronic Citations Fund	Jail Commissary Fund	County Jail Medical Costs Fund
<b>REVENUES:</b>								
Property Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0	0	0	0
Intergovernmental Revenue	0	550	0	0	0	0	0	0
Fines & Forfeitures	0	0	32,750	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0	0
Charges for Services	31,159	491,901	0	0	142,540	20,470	0	25,644
Interest on Program Loans	0	0	0	0	0	0	0	0
Investment Earnings	248	438	15	5	102	23	210	15
Miscellaneous	0	8,305	0	0	0	0	57,282	0
<b>Total Revenues</b>	<b>31,407</b>	<b>501,194</b>	<b>32,765</b>	<b>5</b>	<b>142,642</b>	<b>20,493</b>	<b>57,492</b>	<b>25,659</b>
<b>EXPENDITURES:</b>								
Current: General Government	0	0	0	0	0	0	0	0
Justice & Public Safety	108,190	257,852	8,786	0	36,482	0	101,062	0
Health	0	0	0	0	0	0	0	0
Education	0	0	0	0	0	0	0	0
Social Services	0	0	0	0	0	0	0	0
Development	0	0	0	0	0	0	0	0
Highways & Bridges	0	0	0	0	0	0	0	0
Debt Service: Principal Retirement	0	0	0	0	0	0	0	0
Interest & Fiscal Charges	0	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>108,190</b>	<b>257,852</b>	<b>8,786</b>	<b>0</b>	<b>36,482</b>	<b>0</b>	<b>101,062</b>	<b>0</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(76,783)</b>	<b>243,342</b>	<b>23,979</b>	<b>5</b>	<b>106,160</b>	<b>20,493</b>	<b>(43,570)</b>	<b>25,659</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
Sale of General Obligation Bonds	0	0	0	0	0	0	0	0
Premium on General Obligation Bonds	0	0	0	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0	0	0	0
Premium on Refunding Bonds	0	0	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0	0	0
Transfers In	0	0	0	0	0	0	0	0
Transfers Out	0	(131,484)	(9,306)	0	(60,000)	0	0	(41,000)
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>(131,484)</b>	<b>(9,306)</b>	<b>0</b>	<b>(60,000)</b>	<b>0</b>	<b>0</b>	<b>(41,000)</b>
<b>CHANGES IN FUND BALANCE</b>	<b>(76,783)</b>	<b>111,858</b>	<b>14,673</b>	<b>5</b>	<b>46,160</b>	<b>20,493</b>	<b>(43,570)</b>	<b>(15,341)</b>
<b>FUND BALANCE--Beginning of Year</b>	<b>445,025</b>	<b>708,457</b>	<b>20,302</b>	<b>8,513</b>	<b>113,001</b>	<b>32,672</b>	<b>342,347</b>	<b>15,559</b>
<b>FUND BALANCE--End of Year</b>	<b>368,242</b>	<b>820,315</b>	<b>34,975</b>	<b>8,518</b>	<b>159,161</b>	<b>53,165</b>	<b>298,777</b>	<b>218</b>

COUNTY OF CHAMPAIGN, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2013

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	----- Special Revenue Funds -----							
	Court Document Storage Fund	Victim Advocacy Grant Fund	Child Advocacy Center Fund	Juvenile Information Sharing Sys Grant Fund	Drug Courts Program Fund	County Public Health Fund	Access Initiative Grant Fund	Early Childhood Fund
REVENUES:								
Property Tax	\$0	\$0	\$0	\$0	\$0	\$970,624	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0	0	0	0
Intergovernmental Revenue	0	34,525	156,764	120	79,683	426,583	1,163,056	6,823,081
Fines & Forfeitures	0	0	0	0	0	250	0	0
Licenses & Permits	0	0	0	0	0	186,375	0	0
Charges for Services	108,257	0	0	0	21,454	0	0	76,531
Interest on Program Loans	0	0	0	0	0	0	0	0
Investment Earnings	141	1	17	1	46	221	308	1,827
Miscellaneous	0	0	50,502	0	100	2,622	30,460	66,136
Total Revenues	<u>108,398</u>	<u>34,526</u>	<u>207,283</u>	<u>121</u>	<u>101,283</u>	<u>1,586,675</u>	<u>1,193,824</u>	<u>6,967,575</u>
EXPENDITURES:								
Current: General Government	0	0	0	0	0	0	0	0
Justice & Public Safety	166,004	52,670	169,576	2,884	79,682	0	0	0
Health	0	0	0	0	0	1,347,649	1,447,946	0
Education	0	0	0	0	0	0	0	6,629,675
Social Services	0	0	0	0	0	0	0	0
Development	0	0	0	0	0	0	0	0
Highways & Bridges	0	0	0	0	0	0	0	0
Debt Service: Principal Retirement	0	0	0	0	0	0	0	0
Interest & Fiscal Charges	0	0	0	0	0	0	0	0
Total Expenditures	<u>166,004</u>	<u>52,670</u>	<u>169,576</u>	<u>2,884</u>	<u>79,682</u>	<u>1,347,649</u>	<u>1,447,946</u>	<u>6,629,675</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(57,606)</u>	<u>(18,144)</u>	<u>37,707</u>	<u>(2,763)</u>	<u>21,601</u>	<u>239,026</u>	<u>(254,122)</u>	<u>337,900</u>
OTHER FINANCING SOURCES (USES):								
Sale of General Obligation Bonds	0	0	0	0	0	0	0	0
Premium on General Obligation Bonds	0	0	0	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0	0	0	0
Premium on Refunding Bonds	0	0	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0	0	0
Transfers In	0	15,429	0	125	0	0	0	0
Transfers Out	(44,000)	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	<u>(44,000)</u>	<u>15,429</u>	<u>0</u>	<u>125</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
CHANGES IN FUND BALANCE	<u>(101,606)</u>	<u>(2,715)</u>	<u>37,707</u>	<u>(2,638)</u>	<u>21,601</u>	<u>239,026</u>	<u>(254,122)</u>	<u>337,900</u>
FUND BALANCE--Beginning of Year	<u>249,848</u>	<u>(6,112)</u>	<u>22,387</u>	<u>2,638</u>	<u>70,681</u>	<u>214,725</u>	<u>563,534</u>	<u>1,957,952</u>
FUND BALANCE--End of Year	<u>148,242</u>	<u>(8,827)</u>	<u>60,094</u>	<u>0</u>	<u>92,282</u>	<u>453,751</u>	<u>309,412</u>	<u>2,295,852</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2013

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	-----Special Revenue Funds-----\							
	County Highway Fund	County Bridge Fund	County Motor Fuel Tax Fund	Highway Federal Aid Matching Fund	Tort Immunity Fund	Social Security Fund	Workforce Development Fund	State's Atty Records Automation Fund
REVENUES:								
Property Tax	\$2,059,396	\$1,032,524	\$0	\$5,652	\$1,167,560	\$1,544,554	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0	0	0	0
Intergovernmental Revenue	0	71,939	2,872,471	0	0	0	1,934,461	0
Fines & Forfeitures	0	0	0	0	0	0	0	0
Licenses & Permits	23,100	0	0	0	0	0	0	0
Charges for Services	465,030	0	1,721	0	0	0	0	8,376
Interest on Program Loans	0	0	0	0	0	0	0	0
Investment Earnings	148	929	1,662	132	0	204	0	4
Miscellaneous	27,757	350	0	0	0	0	0	0
<b>Total Revenues</b>	<b>2,575,431</b>	<b>1,105,742</b>	<b>2,875,854</b>	<b>5,784</b>	<b>1,167,560</b>	<b>1,544,758</b>	<b>1,934,461</b>	<b>8,380</b>
EXPENDITURES:								
Current: General Government	0	0	0	0	205,532	248,391	0	0
Justice & Public Safety	0	0	0	0	1,188,561	1,157,690	0	4,670
Health	0	0	0	0	0	0	0	0
Education	0	0	0	0	0	0	0	0
Social Services	0	0	0	0	0	0	0	0
Development	0	0	0	0	4,418	17,668	1,968,872	0
Highways & Bridges	2,221,420	636,490	2,555,855	0	0	90,928	0	0
Debt Service: Principal Retirement	0	0	0	0	0	0	0	0
Interest & Fiscal Charges	0	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>2,221,420</b>	<b>636,490</b>	<b>2,555,855</b>	<b>0</b>	<b>1,398,511</b>	<b>1,514,677</b>	<b>1,968,872</b>	<b>4,670</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	354,011	469,252	319,999	5,784	(230,951)	30,081	(34,411)	3,710
OTHER FINANCING SOURCES (USES):								
Sale of General Obligation Bonds	0	0	0	0	0	0	0	0
Premium on General Obligation Bonds	0	0	0	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0	0	0	0
Premium on Refunding Bonds	0	0	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0	0	0
Transfers In	72,000	0	0	0	0	0	0	0
Transfers Out	(106,349)	0	0	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>(34,349)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
CHANGES IN FUND BALANCE	319,662	469,252	319,999	5,784	(230,951)	30,081	(34,411)	3,710
FUND BALANCE--Beginning of Year	492,364	2,362,839	3,946,871	360,029	(1,346,031)	498,430	(116,143)	3,208
FUND BALANCE--End of Year	812,026	2,832,091	4,266,870	365,813	(1,576,982)	528,511	(150,554)	6,918

COUNTY OF CHAMPAIGN, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2013

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	/----- Debt Service Funds -----\ 2003 Nursing Home Bond Debt Service Fund		/----- Capital Projects Funds -----\ Art Bartell Building Construction Fund    Court Complex Construction Fund    Highway Facility Construction Fund    Capital Asset Replacement Fund				Total Non-Major Governmental Funds
	Fund	Fund	Fund	Fund	Fund	Fund	
<b>REVENUES:</b>							
Property Tax	\$1,415,230	\$0	\$0	\$0	\$0	\$0	\$8,195,540
Public Safety Sales Tax	0	0	0	0	0	0	5,003,543
Intergovernmental Revenue	0	0	0	0	0	0	13,820,317
Fines & Forfeitures	0	0	0	0	0	0	124,107
Licenses & Permits	0	0	0	0	0	0	452,538
Charges for Services	0	0	0	0	0	31,667	2,261,773
Interest on Program Loans	0	0	0	0	0	0	168,995
Investment Earnings	456	30	8	299	56	211	13,384
Miscellaneous	0	0	0	0	0	509	391,321
<b>Total Revenues</b>	<b>1,415,686</b>	<b>30</b>	<b>8</b>	<b>299</b>	<b>56</b>	<b>32,387</b>	<b>30,431,518</b>
<b>EXPENDITURES:</b>							
Current: General Government	0	0	0	0	0	197,264	1,147,975
Justice & Public Safety	0	0	0	46,143	0	192,057	5,035,278
Health	0	0	0	0	0	0	2,795,595
Education	0	0	0	0	0	0	6,629,675
Social Services	0	0	0	0	0	0	0
Development	0	0	0	0	0	4,820	2,014,004
Highways & Bridges	0	0	0	0	0	0	5,504,693
Debt Service: Principal Retirement	900,000	165,000	0	0	0	0	2,315,415
Interest & Fiscal Charges	524,892	34,834	0	0	0	0	2,637,290
<b>Total Expenditures</b>	<b>1,424,892</b>	<b>199,834</b>	<b>0</b>	<b>46,143</b>	<b>0</b>	<b>394,141</b>	<b>28,079,925</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(9,206)</b>	<b>(199,804)</b>	<b>8</b>	<b>(45,844)</b>	<b>56</b>	<b>(361,754)</b>	<b>2,351,593</b>
<b>OTHER FINANCING SOURCES (USES):</b>							
Sale of General Obligation Bonds	0	0	0	0	0	0	0
Premium on General Obligation Bonds	0	0	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0	0	0
Premium on Refunding Bonds	0	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0	0
Transfers In	0	201,328	0	0	0	202,661	538,543
Transfers Out	0	0	0	0	0	0	(1,494,604)
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>201,328</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>202,661</b>	<b>(956,061)</b>
<b>CHANGES IN FUND BALANCE</b>	<b>(9,206)</b>	<b>1,524</b>	<b>8</b>	<b>(45,844)</b>	<b>56</b>	<b>(159,093)</b>	<b>1,395,532</b>
<b>FUND BALANCE--Beginning of Year</b>	<b>1,556,146</b>	<b>184,545</b>	<b>21,352</b>	<b>826,972</b>	<b>155,299</b>	<b>700,848</b>	<b>26,698,886</b>
<b>FUND BALANCE--End of Year</b>	<b>1,546,940</b>	<b>186,069</b>	<b>21,360</b>	<b>781,128</b>	<b>155,355</b>	<b>541,755</b>	<b>28,094,418</b>



COUNTY OF CHAMPAIGN, ILLINOIS  
ALL INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2013

	Self-Funded Insurance Fund	Employee Health Insurance Fund	Total Internal Service Funds
OPERATING REVENUES:			
Charges for Services	\$1,830,253	\$5,396,423	\$7,226,676
Miscellaneous	0	0	0
Total Operating Revenues	<u>1,830,253</u>	<u>5,396,423</u>	<u>7,226,676</u>
OPERATING EXPENSES:			
Salaries	15,672	26,536	42,208
Fringe Benefits	(80,400)	5,462,931	5,382,531
Commodities	621	0	621
Services	617,161	359	617,520
Total Operating Expenses	<u>553,054</u>	<u>5,489,826</u>	<u>6,042,880</u>
OPERATING INCOME (LOSS)	<u>1,277,199</u>	<u>(93,403)</u>	<u>1,183,796</u>
NON-OPERATING REVENUES (EXPENSES):			
Investment Earnings	1,815	133	1,948
Net Non-Operating Revenues (Expenses)	<u>1,815</u>	<u>133</u>	<u>1,948</u>
INCOME (LOSS) BEFORE TRANSFERS	1,279,014	(93,270)	1,185,744
Transfers In	0	0	0
Transfers Out	0	0	0
CHANGE IN NET POSITION	1,279,014	(93,270)	1,185,744
NET POSITION--Beginning of Year	<u>1,161,109</u>	<u>96,683</u>	<u>1,257,792</u>
NET POSITION--End of Year	<u><u>2,440,123</u></u>	<u><u>3,413</u></u>	<u><u>2,443,536</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS  
ALL INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF CASH FLOWS  
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2013

	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	\$2,048,632	\$5,405,218	\$7,453,850
Cash Receipts for Claims Reimbursements	0	0	0
Cash Payments to Employees for Services	(15,672)	(26,536)	(42,208)
Cash Payments to Suppliers for Goods and Services	(679,055)	(5,824,234)	(6,503,289)
Cash Payments for Claims	(591,326)	0	(591,326)
<b>Net Cash Provided (Used) By Operating Activities</b>	<b>762,579</b>	<b>(445,552)</b>	<b>317,027</b>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>			
Transfers/Loans Received From Other Funds	0	0	0
Transfers/Loans Paid To Other Funds	0	0	0
<b>Net Cash Provided (Used) By Non-Capital Financing Activities</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>			
Capital Contributions Received	0	0	0
<b>Net Cash Provided (Used) By Capital and Related Financing Activities</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH FLOWS FROM INVESTMENT ACTIVITIES:</b>			
Interest Received on Investments and Bank Deposits	1,815	133	1,948
<b>Net Cash Provided (Used) By Investment Activities</b>	<b>1,815</b>	<b>133</b>	<b>1,948</b>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>764,394</b>	<b>(445,419)</b>	<b>318,975</b>
Cash and Cash Equivalents at Beginning of Year	2,786,981	592,649	3,379,630
Cash and Cash Equivalents at End of Year	<u>3,551,375</u>	<u>147,230</u>	<u>3,698,605</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>			
Operating Income (Loss)	\$1,277,199	(\$93,403)	\$1,183,796
Adjust For Non-Cash Revenue/Expense:			
Increase (Decrease) in Estimated Claims Payable	(736,899)	0	(736,899)
Adjust For Non-Revenue/Expense Cash Flows:			
Decrease (Increase) in Receivables	166	1,512	1,678
Decrease (Increase) in Due From Other Funds	218,213	7,283	225,496
Increase (Decrease) in Payables	(1,554)	(387,079)	(388,633)
Increase (Decrease) in Due To Other Funds	5,454	26,545	31,999
Increase (Decrease) in Unremitted Payroll Withholdings	0	(410)	(410)
<b>Net Cash Provided (Used) By Operating Activities</b>	<b>762,579</b>	<b>(445,552)</b>	<b>317,027</b>

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  
 NOVEMBER 30, 2013

	Township Motor Fuel Tax Fund	Township Bridge Fund	Total Private Purpose Trust Funds
<u>ASSETS</u>			
Cash	\$1,121,851	\$24,844	\$1,146,695
Investments	0	0	0
Receivables:			
Intergovernmental	146,760	174,688	321,448
Accrued Interest	0	0	0
Other	0	0	0
Due From Other Funds	0	0	0
Total Assets	<u>1,268,611</u>	<u>199,532</u>	<u>1,468,143</u>
<u>LIABILITIES</u>			
Accounts Payable	0	0	0
Due to Other Funds	0	0	0
Funds Held For Others	0	0	0
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>
<u>NET POSITION</u>			
Held in Trust for Other Governments	<u><u>1,268,611</u></u>	<u><u>199,532</u></u>	<u><u>1,468,143</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS  
 ALL PRIVATE PURPOSE TRUST FUNDS  
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2013

	Township Motor Fuel Tax Fund	Township Bridge Fund	Total Private Purpose Trust Funds
<b>ADDITIONS:</b>			
Intergovernmental Revenue	\$2,373,198	\$333,607	\$2,706,805
Investment Earnings	542	153	695
Miscellaneous	0	0	0
<b>Total Additions</b>	<b>2,373,740</b>	<b>333,760</b>	<b>2,707,500</b>
<b>DEDUCTIONS:</b>			
Township Road & Bridge Maintenance:			
Salaries	0	0	0
Fringe Benefits	0	0	0
Commodities	0	0	0
Services	2,547,617	0	2,547,617
Capital Outlay	0	195,054	195,054
<b>Total Deductions</b>	<b>2,547,617</b>	<b>195,054</b>	<b>2,742,671</b>
<b>CHANGE IN NET POSITION</b>	<b>(173,877)</b>	<b>138,706</b>	<b>(35,171)</b>
<b>NET POSITION--Beginning Of Year</b>	<b>1,442,488</b>	<b>60,826</b>	<b>1,503,314</b>
<b>NET POSITION--End Of Year</b>	<b>1,268,611</b>	<b>199,532</b>	<b>1,468,143</b>

COUNTY OF CHAMPAIGN, ILLINOIS  
ALL AGENCY FUNDS  
COMBINING STATEMENT OF FIDUCIARY NET POSITION  
NOVEMBER 30, 2013

	Garnishments Fund	Estate Fund	Property Condemnations Fund	Sheriff Foreclosure Fund	County Collector Fund
<u>ASSETS</u>					
Cash	\$3,585	\$30,761	\$41,920	\$231,114	\$220,955
Investments	0	0	0	0	0
Receivables:					
Other	0	0	0	112,761	0
Intergovernmental	0	0	0	0	6,860
Total Assets	3,585	30,761	41,920	343,875	227,815
<u>LIABILITIES</u>					
Funds Held For Others	3,585	30,761	41,920	343,875	227,815
Total Liabilities	3,585	30,761	41,920	343,875	227,815
<u>NET POSITION</u>					
Held in Trust for Other Governments	0	0	0	0	0

COUNTY OF CHAMPAIGN, ILLINOIS  
ALL AGENCY FUNDS  
COMBINING STATEMENT OF FIDUCIARY NET POSITION  
NOVEMBER 30, 2013

	Circuit Clerk Fund	County Clerk Fund	Court Services Fund	Total Agency Funds
<u>ASSETS</u>				
Cash	\$246,875	\$229,043	\$14,846	\$1,019,099
Investments	1,456,992	104,595	0	1,561,587
Receivables:				
Other	0	0	0	112,761
Intergovernmental	0	0	0	6,860
Total Assets	<u>1,703,867</u>	<u>333,638</u>	<u>14,846</u>	<u>2,700,307</u>
<u>LIABILITIES</u>				
Funds Held For Others	<u>1,703,867</u>	<u>333,638</u>	<u>14,846</u>	<u>2,700,307</u>
Total Liabilities	<u>1,703,867</u>	<u>333,638</u>	<u>14,846</u>	<u>2,700,307</u>
<u>NET POSITION</u>				
Held in Trust for Other Governments	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
ALL AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2013

	Balance <u>11/30/12</u>	<u>Additions</u>	<u>Deductions</u>	Balance <u>11/30/13</u>
<b><u>GARNISHMENTS FUND</u></b>				
ASSETS:				
Cash	\$10,395	\$196,905	\$203,715	\$3,585
Total Assets	<u>10,395</u>	<u>196,905</u>	<u>203,715</u>	<u>3,585</u>
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	10,395	196,905	203,715	3,585
Total Liabilities	<u>10,395</u>	<u>196,905</u>	<u>203,715</u>	<u>3,585</u>
<b><u>ESTATE FUND</u></b>				
ASSETS:				
Cash	\$30,761	\$0	\$0	\$30,761
Investments	0	0	0	0
Total Assets	<u>30,761</u>	<u>0</u>	<u>0</u>	<u>30,761</u>
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	30,761	0	0	30,761
Total Liabilities	<u>30,761</u>	<u>0</u>	<u>0</u>	<u>30,761</u>
<b><u>PROPERTY CONDEMNATIONS FUND</u></b>				
ASSETS:				
Cash	\$41,920	\$215,000	\$215,000	\$41,920
Investments	0	0	0	0
Total Assets	<u>41,920</u>	<u>215,000</u>	<u>215,000</u>	<u>41,920</u>
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	41,920	215,000	215,000	41,920
Total Liabilities	<u>41,920</u>	<u>215,000</u>	<u>215,000</u>	<u>41,920</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
ALL AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2013

	<u>Balance</u> <u>11/30/12</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>11/30/13</u>
<b><u>SHERIFF FORECLOSURE FUND</u></b>				
ASSETS:				
Cash	\$0	\$1,474,846	\$1,243,732	\$231,114
Investments	0	0	0	0
Other Receivable	0	112,761	0	112,761
Total Assets	<u>0</u>	<u>1,587,607</u>	<u>1,243,732</u>	<u>343,875</u>
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	0	1,587,606	1,243,731	343,875
Total Liabilities	<u>0</u>	<u>1,587,606</u>	<u>1,243,731</u>	<u>343,875</u>
<b><u>COUNTY COLLECTOR FUND</u></b>				
ASSETS:				
Cash	\$401,580	\$312,853,804	\$313,034,429	\$220,955
Investments	0	0	0	0
Intergovernmental Receivable	86,019	1,480,692	1,559,851	6,860
Total Assets	<u>487,599</u>	<u>314,334,496</u>	<u>314,594,280</u>	<u>227,815</u>
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	487,599	299,355,072	299,614,856	227,815
Total Liabilities	<u>487,599</u>	<u>299,355,072</u>	<u>299,614,856</u>	<u>227,815</u>
<b><u>CIRCUIT CLERK FUND</u></b>				
ASSETS:				
Cash	\$477,535	\$11,357,503	\$11,588,163	\$246,875
Investments	1,561,992	1,211,000	1,316,000	1,456,992
Intergovernmental Receivable	148	648	796	0
Total Assets	<u>2,039,675</u>	<u>12,569,151</u>	<u>12,904,959</u>	<u>1,703,867</u>
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	2,039,675	10,710,159	11,045,967	1,703,867
Total Liabilities	<u>2,039,675</u>	<u>10,710,159</u>	<u>11,045,967</u>	<u>1,703,867</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
ALL AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2013

	<u>Balance</u> <u>11/30/12</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>11/30/13</u>
<b><u>COUNTY CLERK FUND</u></b>				
ASSETS:				
Cash	\$471,463	\$5,286,092	\$5,528,512	\$229,043
Investments	274,378	200,220	370,003	104,595
Total Assets	<u>745,841</u>	<u>5,486,312</u>	<u>5,898,515</u>	<u>333,638</u>
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	745,841	4,648,793	5,060,996	333,638
Total Liabilities	<u>745,841</u>	<u>4,648,793</u>	<u>5,060,996</u>	<u>333,638</u>
<b><u>COURT SERVICES FUND</u></b>				
ASSETS:				
Cash	\$13,129	\$3,767	\$2,050	\$14,846
Total Assets	<u>13,129</u>	<u>3,767</u>	<u>2,050</u>	<u>14,846</u>
LIABILITIES:				
Funds Held For Others	\$13,129	\$3,767	\$2,050	\$14,846
Total Liabilities	<u>13,129</u>	<u>3,767</u>	<u>2,050</u>	<u>14,846</u>
<b><u>TOTAL ALL AGENCY FUNDS</u></b>				
ASSETS:				
Cash	\$1,446,783	\$331,387,917	\$331,815,601	\$1,019,099
Investments	1,836,370	1,411,220	1,686,003	1,561,587
Other Receivable	0	112,761	0	112,761
Intergovernmental Receivable	86,167	1,481,340	1,560,647	6,860
Due From Other Funds	0	0	0	0
Total Assets	<u>3,369,320</u>	<u>334,393,238</u>	<u>335,062,251</u>	<u>2,700,307</u>
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	3,369,320	316,717,302	317,386,315	2,700,307
Total Liabilities	<u>3,369,320</u>	<u>316,717,302</u>	<u>317,386,315</u>	<u>2,700,307</u>

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