

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2014 and NOVEMBER 30, 2013

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
Cash	\$3,632,321	\$3,523,822
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	9,577,462	8,953,575
Intergovernmental	1,980,447	2,768,226
Accrued Interest	0	0
Other	170,393	76,807
Due From Other Funds	501,058	957,148
Inventories	0	0
Prepaid Expenses	4,942	0
Resident Trust Accounts	<u>6,917</u>	<u>6,421</u>
 Total Assets	 <u><u>15,873,540</u></u>	 <u><u>16,285,999</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	642,748	430,626
Accounts Payable	426,604	496,579
Due To Other Funds	952,621	293,657
Funds Held For Others	43,378	32,343
Deferred Revenues	<u>9,684,553</u>	<u>8,992,224</u>
 Total Liabilities	 <u>11,749,904</u>	 <u>10,245,429</u>
 FUND BALANCE:		
Restricted For Debt Service	100,701	311,977
Unassigned	<u>4,022,935</u>	<u>5,728,593</u>
 Total Fund Balance	 <u>4,123,636</u>	 <u>6,040,570</u>
 Total Liabilities and Fund Balance	 <u><u>15,873,540</u></u>	 <u><u>16,285,999</u></u>

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 THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	2014				2013
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$9,560,788	\$9,560,788	\$9,714,085	\$9,713,368	\$9,098,244
Hotel / Motel Tax	33,742	33,742	28,500	28,500	28,419
County Auto Rental Tax	34,849	34,849	32,000	32,000	32,356
Intergovernmental Revenue	15,855,778	15,855,778	16,034,067	16,011,071	16,588,661
Fines & Forfeitures	1,102,460	1,102,460	1,115,500	1,115,500	925,032
Licenses & Permits	1,476,050	1,476,050	1,764,878	1,764,878	1,337,641
Charges for Services	4,284,085	4,281,393	5,271,449	5,271,449	3,952,344
Rents and Royalties	1,127,106	1,234,197	1,046,722	1,046,722	1,008,710
Investment Earnings	8,023	8,140	11,400	11,400	4,390
Miscellaneous	366,268	366,268	178,283	151,283	256,105
Total Revenues	33,849,149	33,953,665	35,196,884	35,146,171	33,231,902
EXPENDITURES:					
Current:					
Salaries	22,825,142	22,884,911	23,411,614	23,307,362	20,645,016
Fringe Benefits	3,033,047	3,042,708	3,044,752	2,976,861	2,678,235
Commodities	2,180,200	2,193,828	2,311,569	2,116,135	1,807,683
Services	6,612,197	6,649,029	7,023,913	7,202,649	5,844,262
Capital Outlay	273,862	273,862	273,896	245,000	428,410
Debt Service:					
Principal Retirement	666,875	666,875	666,875	662,500	337,500
Interest & Fiscal Charges	294,370	294,370	298,475	297,445	207,846
Total Expenditures	35,885,693	36,005,583	37,031,094	36,807,952	31,948,952
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,036,544)	(2,051,918)	(1,834,210)	(1,661,781)	1,282,950
OTHER FINANCING SOURCES (USES):					
Transfers In	1,089,628	1,246,417	1,728,064	1,728,064	1,466,362
Transfers Out	(970,018)	(970,018)	(1,019,976)	(1,030,279)	(638,828)
Net Other Financing Sources (Uses)	119,610	276,399	708,088	697,785	827,534
NET CHANGE IN FUND BALANCE	(1,916,934)	(1,775,519)	(1,126,122)	(963,996)	2,110,484
FUND BALANCE--Beginning of Year	6,040,570	6,000,181	6,000,181	6,000,181	3,930,086
FUND BALANCE--End of Year	4,123,636	4,224,662	4,874,059	5,036,185	6,040,570
Revenues/Sources Conversion to GAAP Basis		(164,516)			
Expenditures/Uses Conversion to GAAP Basis		23,101			
Beginning Fund Balance Conversion to GAAP Basis		40,389			
GAAP Basis Fund Balance		4,123,636			