

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
 MENTAL HEALTH FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2014 and NOVEMBER 30, 2013

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
Cash	\$1,972,891	\$2,088,697
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	4,166,953	4,030,508
Intergovernmental	0	0
Accrued Interest	0	0
Other	23,418	0
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u><u>6,163,262</u></u>	<u><u>6,119,205</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	11,756	7,163
Accounts Payable	2,809	6,739
Due To Other Funds	10,508	10,181
Funds Held For Others	0	0
Deferred Revenues	<u>4,166,953</u>	<u>4,030,508</u>
Total Liabilities	<u>4,192,026</u>	<u>4,054,591</u>
 FUND BALANCE (DEFICIT):		
Restricted For Health and Education	<u>1,971,236</u>	<u>2,064,614</u>
Total Fund Balance (Deficit)	<u>1,971,236</u>	<u>2,064,614</u>
 Total Liabilities and Fund Balance	 <u><u>6,163,262</u></u>	 <u><u>6,119,205</u></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 THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	2014				2013
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$4,046,052	\$4,046,052	\$4,055,962	\$4,055,962	\$3,825,087
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	337,536	337,536	337,536	337,536	318,517
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	1,016	1,016	1,100	1,100	915
Miscellaneous	113,911	113,911	10,000	10,000	58,080
Total Revenues	4,498,515	4,498,515	4,404,598	4,404,598	4,202,599
EXPENDITURES:					
Health:					
Salaries	417,064	417,064	418,265	417,064	374,685
Fringe Benefits	115,845	115,845	119,667	120,868	103,856
Commodities	9,282	9,282	18,500	17,000	4,921
Services	4,049,702	4,049,702	4,265,565	4,186,591	3,800,634
Capital Outlay	0	0	0	0	0
Total Expenditures	4,591,893	4,591,893	4,821,997	4,741,523	4,284,096
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(93,378)	(93,378)	(417,399)	(336,925)	(81,497)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(93,378)	(93,378)	(417,399)	(336,925)	(81,497)
FUND BALANCE (DEFICIT)--Beginning of Year	2,064,614	2,064,614	2,064,614	2,064,614	2,146,111
FUND BALANCE (DEFICIT)--End of Year	1,971,236	1,971,236	1,647,215	1,727,689	2,064,614
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		1,971,236			

COUNTY OF CHAMPAIGN, ILLINOIS
 REGIONAL PLANNING COMMISSION FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2014 and NOVEMBER 30, 2013

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
Cash	\$450,977	\$307,007
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	671,003	864,356
Accrued Interest	0	0
Other	17,718	10,603
Due From Other Funds	200,897	79,966
Advances to Other Funds	<u>40,000</u>	<u>75,000</u>
 Total Assets	 <u><u>1,380,595</u></u>	 <u><u>1,336,932</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	95,943	106,970
Accounts Payable	331,739	460,630
Due To Other Funds	185,960	210,728
Funds Held For Others	0	0
Deferred Revenues	<u>40,658</u>	<u>0</u>
 Total Liabilities	 <u>654,300</u>	 <u>778,328</u>
 FUND BALANCE (DEFICIT):		
Restricted For Development	<u>726,295</u>	<u>558,604</u>
 Total Fund Balance (Deficit)	 <u>726,295</u>	 <u>558,604</u>
 Total Liabilities and Fund Balance	 <u><u>1,380,595</u></u>	 <u><u>1,336,932</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
 REGIONAL PLANNING COMMISSION FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	2014				2013
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	10,434,346	10,434,346	13,654,542	13,116,549	8,873,315
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	1,295,592	1,295,592	1,258,798	1,193,798	1,169,008
Investment Earnings	184	184	0	0	323
Miscellaneous	44,869	44,869	63,400	63,400	72,352
Total Revenues	11,774,991	11,774,991	14,976,740	14,373,747	10,114,998
EXPENDITURES:					
Development:					
Salaries	3,618,513	3,618,513	4,716,162	4,415,090	3,126,735
Fringe Benefits	913,418	913,418	956,055	908,825	831,923
Commodities	192,623	192,623	422,070	343,500	213,028
Services	6,963,679	6,933,092	8,871,092	8,758,232	6,000,865
Capital Outlay	10,642	10,642	111,776	141,500	120,238
Total Expenditures	11,698,875	11,668,288	15,077,155	14,567,147	10,292,789
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	76,116	106,703	(100,415)	(193,400)	(177,791)
OTHER FINANCING SOURCES (USES):					
Transfers In	373,741	465,024	538,792	515,000	327,938
Transfers Out	(282,166)	(282,166)	(434,777)	(318,000)	(222,463)
Net Other Financing Sources (Uses)	91,575	182,858	104,015	197,000	105,475
NET CHANGE IN FUND BALANCE	167,691	289,561	3,600	3,600	(72,316)
FUND BALANCE (DEFICIT)--Beginning of Year	558,604	192,233	192,233	192,233	630,920
FUND BALANCE (DEFICIT)--End of Year	726,295	481,794	195,833	195,833	558,604
Revenues/Sources Conversion to GAAP Basis		(91,283)			
Expenditures/Uses Conversion to GAAP Basis		(30,587)			
Beginning Fund Balance Conversion to GAAP Basis		366,371			
GAAP Basis Fund Balance (Deficit)		726,295			

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

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
Cash	\$885,098	\$1,876,034
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	2,983,745	3,209,257
Intergovernmental	1,844	2,960
Accrued Interest	0	0
Other	310	0
Due From Other Funds	<u>98,625</u>	<u>308,943</u>
Total Assets	<u><u>3,969,622</u></u>	<u><u>5,397,194</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	127,937	641,283
Due To Other Funds	0	0
Funds Held For Others	0	216,338
Deferred Revenues	<u>2,983,745</u>	<u>3,209,257</u>
Total Liabilities	<u>3,111,682</u>	<u>4,066,878</u>
 FUND BALANCE (DEFICIT):		
Restricted For Debt Service	0	415,328
Restricted For Insurance and Fringe Benefits	<u>857,940</u>	<u>914,988</u>
Total Fund Balance (Deficit)	<u>857,940</u>	<u>1,330,316</u>
Total Liabilities and Fund Balance	<u><u>3,969,622</u></u>	<u><u>5,397,194</u></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 THIRTEEN MONTHS ENDED DECEMBER 31, 2014

Exhibit C-3b

	2014				2013
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$3,219,775	\$3,219,775	\$3,225,384	\$3,225,384	\$3,153,759
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	124,000	124,000	124,000	124,000	124,000
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	137,114
Investment Earnings	527	527	1,200	1,200	598
Miscellaneous	0	0	0	0	0
Total Revenues	3,344,302	3,344,302	3,350,584	3,350,584	3,415,471
EXPENDITURES:					
General Government:					
Fringe Benefits	590,517	601,127	645,677	646,319	507,726
Justice & Public Safety:					
Fringe Benefits	2,573,720	2,640,427	2,836,109	2,838,927	2,337,425
Health:					
Fringe Benefits	0	51,090	54,876	54,931	0
Education:					
Fringe Benefits	0	351,619	377,678	378,053	0
Social Services:					
Fringe Benefits	0	625,945	742,956	738,409	0
Development:					
Fringe Benefits	34,915	413,271	443,898	444,339	35,672
Highways & Bridges:					
Fringe Benefits	202,199	202,199	217,184	217,400	183,587
Debt Service:					
Principal Retirement	405,000	405,000	405,000	405,000	385,000
Interest & Fiscal Charges	10,327	10,327	10,828	10,828	30,871
Total Expenditures	3,816,678	5,301,005	5,734,206	5,734,206	3,480,281
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(472,376)	(1,956,703)	(2,383,622)	(2,383,622)	(64,810)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	1,484,092	1,967,794	1,967,794	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	1,484,092	1,967,794	1,967,794	0
NET CHANGE IN FUND BALANCE	(472,376)	(472,611)	(415,828)	(415,828)	(64,810)
FUND BALANCE (DEFICIT)--Beginning of Year	1,330,316	1,330,316	1,330,316	1,330,316	1,395,126
FUND BALANCE (DEFICIT)--End of Year	857,940	857,705	914,488	914,488	1,330,316
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		235			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		857,940			

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

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
Cash	\$1,582,515	\$1,622,999
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	3,530,711	3,514,820
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
 Total Assets	 <u><u>5,113,226</u></u>	 <u><u>5,137,819</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	<u>3,530,711</u>	<u>3,514,820</u>
 Total Liabilities	 <u>3,530,711</u>	 <u>3,514,820</u>
 FUND BALANCE (DEFICIT):		
Restricted For Health and Education	<u>1,582,515</u>	<u>1,622,999</u>
 Total Fund Balance (Deficit)	 <u>1,582,515</u>	 <u>1,622,999</u>
 Total Liabilities and Fund Balance	 <u><u>5,113,226</u></u>	 <u><u>5,137,819</u></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 THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	2014				2013
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$3,508,587	\$3,508,587	\$3,534,982	\$3,534,982	\$3,492,656
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	812	812	500	500	586
Miscellaneous	11,825	11,825	0	0	0
Total Revenues	<u>3,521,224</u>	<u>3,521,224</u>	<u>3,535,482</u>	<u>3,535,482</u>	<u>3,493,242</u>
EXPENDITURES:					
Health:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	3,561,708	3,561,708	3,829,856	3,829,856	3,416,022
Capital Outlay	0	0	0	0	0
Total Expenditures	<u>3,561,708</u>	<u>3,561,708</u>	<u>3,829,856</u>	<u>3,829,856</u>	<u>3,416,022</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(40,484)</u>	<u>(40,484)</u>	<u>(294,374)</u>	<u>(294,374)</u>	<u>77,220</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET CHANGE IN FUND BALANCE	(40,484)	(40,484)	(294,374)	(294,374)	77,220
FUND BALANCE (DEFICIT)--Beginning of Year	<u>1,622,999</u>	<u>1,622,999</u>	<u>1,622,999</u>	<u>1,622,999</u>	<u>1,545,779</u>
FUND BALANCE (DEFICIT)--End of Year	<u><u>1,582,515</u></u>	<u><u>1,582,515</u></u>	<u><u>1,328,625</u></u>	<u><u>1,328,625</u></u>	<u><u>1,622,999</u></u>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		<u>0</u>			
GAAP Basis Fund Balance (Deficit)		<u><u>1,582,515</u></u>			

COUNTY OF CHAMPAIGN, ILLINOIS
 REGIONAL PLANNING COMMISSION ECONOMIC DEVELOPMENT LOAN FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2014 and NOVEMBER 30, 2013

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
Cash	\$2,559,137	\$2,040,018
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Program Loans--Current Portion	425,470	440,707
Accrued Interest	10,384	12,488
Other	0	0
Due From Other Funds	4,375	0
Program Loans Receivable--Long Term Portion	<u>3,053,215</u>	<u>3,785,364</u>
 Total Assets	 <u><u>6,052,581</u></u>	 <u><u>6,278,577</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Due To Other Funds	15,902	11,601
Funds Held For Others	0	0
Deferred Revenues	0	0
Advances from Other Funds	<u>40,000</u>	<u>75,000</u>
 Total Liabilities	 <u>55,902</u>	 <u>86,601</u>
 FUND BALANCE (DEFICIT):		
Restricted For Development	<u>5,996,679</u>	<u>6,191,976</u>
 Total Fund Balance (Deficit)	 <u>5,996,679</u>	 <u>6,191,976</u>
 Total Liabilities and Fund Balance	 <u><u>6,052,581</u></u>	 <u><u>6,278,577</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
 REGIONAL PLANNING COMMISSION ECONOMIC DEVELOPMENT LOAN FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	2014				2013
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	50,000	50,000	120,000	120,000	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Interest on Program Loans	165,085	165,085	340,500	340,500	168,995
Investment Earnings	2,265	2,265	3,500	3,500	2,080
Miscellaneous	0	0	0	0	0
Total Revenues	217,350	217,350	464,000	464,000	171,075
EXPENDITURES:					
Development:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	500	500	0
Bad Debts	322,033	45,237	245,000	255,000	18,103
Capital Outlay	0	0	0	0	0
Total Expenditures	322,033	45,237	245,500	255,500	18,103
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(104,683)	172,113	218,500	208,500	152,972
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(90,614)	(90,614)	(202,000)	(192,000)	(104,870)
Net Other Financing Sources (Uses)	(90,614)	(90,614)	(202,000)	(192,000)	(104,870)
NET CHANGE IN FUND BALANCE	(195,297)	81,499	16,500	16,500	48,102
FUND BALANCE (DEFICIT)--Beginning of Year	6,191,976	6,406,216	6,406,216	6,406,216	6,143,874
FUND BALANCE (DEFICIT)--End of Year	5,996,679	6,487,715	6,422,716	6,422,716	6,191,976
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		(276,796)			
Beginning Fund Balance Conversion to GAAP Basis		(214,240)			
GAAP Basis Fund Balance (Deficit)		5,996,679			

COUNTY OF CHAMPAIGN, ILLINOIS
 REGIONAL PLANNING COMMISSION USDA REVOLVING LOAN FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2014 and NOVEMBER 30, 2013

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
Cash	\$216,791	\$243,650
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Program Loans--Current Portion	23,622	5,298
Accrued Interest	529	91
Other	0	0
Due From Other Funds	0	0
Program Loans Receivable--Long Term Portion	<u>193,115</u>	<u>31,654</u>
 Total Assets	 <u><u>434,057</u></u>	 <u><u>280,693</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
 Total Liabilities	 <u>0</u>	 <u>0</u>
 FUND BALANCE (DEFICIT):		
Restricted For Development	<u>434,057</u>	<u>280,693</u>
 Total Fund Balance (Deficit)	 <u>434,057</u>	 <u>280,693</u>
 Total Liabilities and Fund Balance	 <u><u>434,057</u></u>	 <u><u>280,693</u></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 THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	2014				2013
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	147,866	147,866	65,000	65,000	30,000
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Interest on Program Loans	0	0	0	0	0
Investment Earnings	7,488	7,488	2,100	2,100	1,186
Miscellaneous	0	0	0	0	0
Total Revenues	155,354	155,354	67,100	67,100	31,186
EXPENDITURES:					
Development:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	1,029	1,029	55,000	55,000	123
Bad Debts	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	1,029	1,029	55,000	55,000	123
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	154,325	154,325	12,100	12,100	31,063
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(961)	(961)	(5,000)	(5,000)	(605)
Net Other Financing Sources (Uses)	(961)	(961)	(5,000)	(5,000)	(605)
NET CHANGE IN FUND BALANCE	153,364	153,364	7,100	7,100	30,458
FUND BALANCE (DEFICIT)--Beginning of Year	280,693	280,693	280,693	280,693	250,235
FUND BALANCE (DEFICIT)--End of Year	434,057	434,057	287,793	287,793	280,693
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		434,057			

COUNTY OF CHAMPAIGN, ILLINOIS
GEOGRAPHIC INFORMATION SYSTEM FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2014 and NOVEMBER 30, 2013

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
Cash	\$214,196	\$270,564
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>24,470</u>	<u>20,643</u>
Total Assets	<u><u>238,666</u></u>	<u><u>291,207</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	654
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
Total Liabilities	<u>0</u>	<u>654</u>
 FUND BALANCE (DEFICIT):		
Restricted For General Government	<u>238,666</u>	<u>290,553</u>
Total Fund Balance (Deficit)	<u>238,666</u>	<u>290,553</u>
Total Liabilities and Fund Balance	<u><u>238,666</u></u>	<u><u>291,207</u></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 THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	2014				2013
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	226,861	226,861	275,000	275,000	270,874
Investment Earnings	184	184	300	300	181
Miscellaneous	0	0	0	0	0
Total Revenues	227,045	227,045	275,300	275,300	271,055
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	1,350	1,350	1,350	0	0
Services	277,582	277,582	277,583	277,665	271,963
Capital Outlay	0	0	0	0	0
Total Expenditures	278,932	278,932	278,933	277,665	271,963
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(51,887)	(51,887)	(3,633)	(2,365)	(908)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(51,887)	(51,887)	(3,633)	(2,365)	(908)
FUND BALANCE (DEFICIT)--Beginning of Year	290,553	290,553	290,553	290,553	291,461
FUND BALANCE (DEFICIT)--End of Year	238,666	238,666	286,920	288,188	290,553
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		238,666			

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

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
Cash	\$377,937	\$377,939
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u><u>377,937</u></u>	<u><u>377,939</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Due To Other Funds	223	225
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
Total Liabilities	<u>223</u>	<u>225</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><u>377,937</u></u>	<u><u>377,939</u></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 THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	2014				2013
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	223	223	300	300	225
Miscellaneous	0	0	0	0	0
Total Revenues	223	223	300	300	225
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	223	223	300	300	225
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(223)	(223)	(300)	(300)	(225)
Net Other Financing Sources (Uses)	(223)	(223)	(300)	(300)	(225)
NET CHANGE IN FUND BALANCE	0	0	0	0	0
FUND BALANCE (DEFICIT)--Beginning of Year	377,714	377,714	377,714	377,714	377,714
FUND BALANCE (DEFICIT)--End of Year	377,714	377,714	377,714	377,714	377,714
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		377,714			

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

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
Cash	\$812	\$771
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
 Total Assets	 <u><u>812</u></u>	 <u><u>771</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	812	771
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
 Total Liabilities	 <u><u>812</u></u>	 <u><u>771</u></u>
 FUND BALANCE (DEFICIT):		
Restricted For General Government	<u>0</u>	<u>0</u>
 Total Fund Balance (Deficit)	 <u><u>0</u></u>	 <u><u>0</u></u>
 Total Liabilities and Fund Balance	 <u><u><u>812</u></u></u>	 <u><u><u>771</u></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 THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	2014				2013
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	12,036	12,036	12,036	12,000	11,395
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	<u>12,036</u>	<u>12,036</u>	<u>12,036</u>	<u>12,000</u>	<u>11,395</u>
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	12,036	12,036	12,036	12,000	11,395
Capital Outlay	0	0	0	0	0
Total Expenditures	<u>12,036</u>	<u>12,036</u>	<u>12,036</u>	<u>12,000</u>	<u>11,395</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET CHANGE IN FUND BALANCE	0	0	0	0	0
FUND BALANCE (DEFICIT)--Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE (DEFICIT)--End of Year	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		<u>0</u>			
GAAP Basis Fund Balance (Deficit)		<u><u>0</u></u>			

COUNTY OF CHAMPAIGN, ILLINOIS
 RECORDER'S AUTOMATION FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2014 and NOVEMBER 30, 2013

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
Cash	\$689,704	\$692,289
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>21,418</u>	<u>18,149</u>
Total Assets	<u><u>711,122</u></u>	<u><u>710,438</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	34,300	288
Accounts Payable	481	3,334
Due To Other Funds	2,971	79,582
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
Total Liabilities	<u>37,752</u>	<u>83,204</u>
 FUND BALANCE (DEFICIT):		
Restricted For General Government	<u>673,370</u>	<u>627,234</u>
Total Fund Balance (Deficit)	<u>673,370</u>	<u>627,234</u>
Total Liabilities and Fund Balance	<u><u>711,122</u></u>	<u><u>710,438</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
RECORDER'S AUTOMATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	2014				2013
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	201,935	201,935	136,175	136,175	138,721
Investment Earnings	375	375	433	433	356
Miscellaneous	7,904	7,904	75,833	75,833	138,829
Total Revenues	210,214	210,214	212,441	212,441	277,906
EXPENDITURES:					
General Government:					
Salaries	16,847	16,847	31,577	31,596	14,956
Fringe Benefits	3,587	3,587	3,693	3,674	3,457
Commodities	8,371	8,371	13,699	23,899	21,989
Services	84,773	84,773	95,279	85,079	60,905
Capital Outlay	50,500	50,500	75,000	75,000	51,672
Total Expenditures	164,078	164,078	219,248	219,248	152,979
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	46,136	46,136	(6,807)	(6,807)	124,927
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	(76,550)
Net Other Financing Sources (Uses)	0	0	0	0	(76,550)
NET CHANGE IN FUND BALANCE	46,136	46,136	(6,807)	(6,807)	48,377
FUND BALANCE (DEFICIT)--Beginning of Year	627,234	627,234	627,234	627,234	578,857
FUND BALANCE (DEFICIT)--End of Year	673,370	673,370	620,427	620,427	627,234
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		673,370			

COUNTY OF CHAMPAIGN, ILLINOIS
TAX SALE AUTOMATION FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2014 and NOVEMBER 30, 2013

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
Cash	\$48,142	\$50,054
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
 Total Assets	 <u><u>48,142</u></u>	 <u><u>50,054</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	2,846
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
 Total Liabilities	 <u>0</u>	 <u>2,846</u>
 FUND BALANCE (DEFICIT):		
Restricted For General Government	<u>48,142</u>	<u>47,208</u>
 Total Fund Balance (Deficit)	 <u>48,142</u>	 <u>47,208</u>
 Total Liabilities and Fund Balance	 <u><u>48,142</u></u>	 <u><u>50,054</u></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 THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	2014				2013
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	26,366	26,366	36,500	36,500	25,486
Investment Earnings	27	27	65	65	31
Miscellaneous	0	0	0	0	0
Total Revenues	26,393	26,393	36,565	36,565	25,517
EXPENDITURES:					
General Government:					
Salaries	3,611	3,611	5,500	5,500	4,236
Fringe Benefits	460	460	735	735	565
Commodities	3,837	3,837	7,600	7,600	1,683
Services	17,551	17,551	24,000	24,000	19,864
Capital Outlay	0	0	6,000	6,000	5,942
Total Expenditures	25,459	25,459	43,835	43,835	32,290
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	934	934	(7,270)	(7,270)	(6,773)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	934	934	(7,270)	(7,270)	(6,773)
FUND BALANCE (DEFICIT)--Beginning of Year	47,208	47,208	47,208	47,208	53,981
FUND BALANCE (DEFICIT)--End of Year	48,142	48,142	39,938	39,938	47,208
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		48,142			

COUNTY OF CHAMPAIGN, ILLINOIS
PROPERTY TAX INTEREST FEE FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2014 and NOVEMBER 30, 2013

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
Cash	\$58,699	\$150,046
Investments	100,419	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
 Total Assets	 <u><u>159,118</u></u>	 <u><u>150,046</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Due To Other Funds	58,300	50,046
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
 Total Liabilities	 <u><u>58,300</u></u>	 <u><u>50,046</u></u>
 FUND BALANCE (DEFICIT):		
Restricted For General Government	<u>100,818</u>	<u>100,000</u>
 Total Fund Balance (Deficit)	 <u><u>100,818</u></u>	 <u><u>100,000</u></u>
 Total Liabilities and Fund Balance	 <u><u><u>159,118</u></u></u>	 <u><u><u>150,046</u></u></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 THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	2014				2013
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	58,680	58,680	72,000	72,000	49,980
Investment Earnings	438	19	100	100	66
Miscellaneous	0	0	0	0	0
Total Revenues	59,118	58,699	72,100	72,100	50,046
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	59,118	58,699	72,100	72,100	50,046
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(58,300)	(58,300)	(72,100)	(72,100)	(50,046)
Net Other Financing Sources (Uses)	(58,300)	(58,300)	(72,100)	(72,100)	(50,046)
NET CHANGE IN FUND BALANCE	818	399	0	0	0
FUND BALANCE (DEFICIT)--Beginning of Year	100,000	100,000	100,000	100,000	100,000
FUND BALANCE (DEFICIT)--End of Year	100,818	100,399	100,000	100,000	100,000
Revenues/Sources Conversion to GAAP Basis		419			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		100,818			

COUNTY OF CHAMPAIGN, ILLINOIS
 ELECTION ASSISTANCE / ACCESSIBILITY GRANT FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2014 and NOVEMBER 30, 2013

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
Cash	\$5,186	\$5,182
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u><u>5,186</u></u>	<u><u>5,182</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
Total Liabilities	<u>0</u>	<u>0</u>
 FUND BALANCE (DEFICIT):		
Restricted For General Government	<u>5,186</u>	<u>5,182</u>
Total Fund Balance (Deficit)	<u>5,186</u>	<u>5,182</u>
 Total Liabilities and Fund Balance	 <u><u>5,186</u></u>	 <u><u>5,182</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
ELECTION ASSISTANCE / ACCESSIBILITY GRANT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	2014				2013
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	62,155	62,155	62,193	41,081	8,600
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	4	4	0	0	3
Miscellaneous	0	0	0	0	0
Total Revenues	62,159	62,159	62,193	41,081	8,603
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	34,385	34,385	34,385	0	0
Services	0	0	38	41,081	0
Capital Outlay	0	0	0	0	0
Total Expenditures	34,385	34,385	34,423	41,081	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	27,774	27,774	27,770	0	8,603
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(27,770)	(27,770)	(27,770)	0	(8,600)
Net Other Financing Sources (Uses)	(27,770)	(27,770)	(27,770)	0	(8,600)
NET CHANGE IN FUND BALANCE	4	4	0	0	3
FUND BALANCE (DEFICIT)--Beginning of Year	5,182	5,182	5,182	5,182	5,179
FUND BALANCE (DEFICIT)--End of Year	5,186	5,186	5,182	5,182	5,182
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		5,186			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY CLERK'S AUTOMATION FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2014 and NOVEMBER 30, 2013

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
Cash	\$61,942	\$48,486
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u><u>61,942</u></u>	<u><u>48,486</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	245	275
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
Total Liabilities	<u>245</u>	<u>275</u>
 FUND BALANCE (DEFICIT):		
Restricted For General Government	<u>61,697</u>	<u>48,211</u>
Total Fund Balance (Deficit)	<u>61,697</u>	<u>48,211</u>
Total Liabilities and Fund Balance	<u><u>61,942</u></u>	<u><u>48,486</u></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 THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	2014				2013
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	19,354	19,354	25,000	25,000	21,570
Investment Earnings	31	31	0	0	25
Miscellaneous	7,428	7,428	7,000	7,000	6,492
Total Revenues	26,813	26,813	32,000	32,000	28,087
EXPENDITURES:					
General Government:					
Salaries	565	565	10,000	0	10,618
Fringe Benefits	0	0	0	0	2,269
Commodities	12,284	12,284	13,200	0	11,543
Services	478	478	8,800	32,000	677
Capital Outlay	0	0	0	0	0
Total Expenditures	13,327	13,327	32,000	32,000	25,107
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	13,486	13,486	0	0	2,980
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	13,486	13,486	0	0	2,980
FUND BALANCE (DEFICIT)--Beginning of Year	48,211	48,211	48,211	48,211	45,231
FUND BALANCE (DEFICIT)--End of Year	61,697	61,697	48,211	48,211	48,211
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		61,697			

COUNTY OF CHAMPAIGN, ILLINOIS
SOLID WASTE MANAGEMENT FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2014 and NOVEMBER 30, 2013

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
Cash	\$69,882	\$66,647
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
 Total Assets	 <u><u>69,882</u></u>	 <u><u>66,647</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	949	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	<u>1,350</u>	<u>0</u>
 Total Liabilities	 <u><u>2,299</u></u>	 <u><u>0</u></u>
 FUND BALANCE (DEFICIT):		
Committed To General Government	<u>67,583</u>	<u>66,647</u>
 Total Fund Balance (Deficit)	 <u><u>67,583</u></u>	 <u><u>66,647</u></u>
 Total Liabilities and Fund Balance	 <u><u><u>69,882</u></u></u>	 <u><u><u>66,647</u></u></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 THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	2014				2013
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	2,000	2,000	2,000	2,000	2,000
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	1,450	1,450	1,500	1,500	1,400
Charges for Services	0	0	0	0	0
Investment Earnings	41	41	75	75	40
Miscellaneous	0	0	0	0	0
Total Revenues	3,491	3,491	3,575	3,575	3,440
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	1,091	1,091	1,092	455	454
Services	1,464	1,464	2,483	3,120	2,600
Capital Outlay	0	0	0	0	0
Total Expenditures	2,555	2,555	3,575	3,575	3,054
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	936	936	0	0	386
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	936	936	0	0	386
FUND BALANCE (DEFICIT)--Beginning of Year	66,647	66,647	66,647	66,647	66,261
FUND BALANCE (DEFICIT)--End of Year	67,583	67,583	66,647	66,647	66,647
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		67,583			

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

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
Cash	\$65,575	\$18,680
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	3,934	2,255
Accrued Interest	0	0
Other	2,834	685
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u><u>72,343</u></u>	<u><u>21,620</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	8,019	5,733
Accounts Payable	7,801	8,700
Due To Other Funds	10,878	29,791
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
Total Liabilities	<u>26,698</u>	<u>44,224</u>
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	45,645	0
Unassigned	<u>0</u>	<u>(22,604)</u>
Total Fund Balance (Deficit)	<u>45,645</u>	<u>(22,604)</u>
 Total Liabilities and Fund Balance	 <u><u>72,343</u></u>	 <u><u>21,620</u></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 THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	2014				2013
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	260,845	260,845	243,931	243,931	216,484
Fines & Forfeitures	4,690	4,690	0	0	1,055
Licenses & Permits	301,815	301,815	260,000	260,000	241,663
Charges for Services	47,674	47,674	39,000	39,000	53,949
Investment Earnings	18	18	0	0	8
Miscellaneous	4,118	4,118	0	0	1,495
Total Revenues	619,160	619,160	542,931	542,931	514,654
EXPENDITURES:					
Justice & Public Safety:					
Salaries	315,301	315,301	319,910	320,418	289,896
Fringe Benefits	116,679	116,679	131,630	131,122	126,501
Commodities	53,642	53,642	55,629	53,100	54,715
Services	65,289	65,289	90,471	93,000	77,804
Capital Outlay	0	0	0	0	4,412
Total Expenditures	550,911	550,911	597,640	597,640	553,328
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	68,249	68,249	(54,709)	(54,709)	(38,674)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	68,249	68,249	(54,709)	(54,709)	(38,674)
FUND BALANCE (DEFICIT)--Beginning of Year	(22,604)	(22,604)	(22,604)	(22,604)	16,070
FUND BALANCE (DEFICIT)--End of Year	45,645	45,645	(77,313)	(77,313)	(22,604)
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		45,645			

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

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
Cash	\$67,038	\$45,076
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u><u>67,038</u></u>	<u><u>45,076</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	600	358
Accounts Payable	6,036	7,536
Due To Other Funds	676	734
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
Total Liabilities	<u>7,312</u>	<u>8,628</u>
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>59,726</u>	<u>36,448</u>
Total Fund Balance (Deficit)	<u>59,726</u>	<u>36,448</u>
 Total Liabilities and Fund Balance	 <u><u>67,038</u></u>	 <u><u>45,076</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
LAW LIBRARY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	2014				2013
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	101,912	101,912	98,770	98,770	55,000
Investment Earnings	31	31	50	50	33
Miscellaneous	333	333	0	0	0
Total Revenues	102,276	102,276	98,820	98,820	55,033
EXPENDITURES:					
Justice & Public Safety:					
Salaries	20,724	20,724	20,725	20,682	18,631
Fringe Benefits	4,343	4,343	4,371	4,414	4,095
Commodities	39,996	39,996	62,424	62,738	52,809
Services	13,935	13,935	14,764	14,450	5,125
Capital Outlay	0	0	0	0	0
Total Expenditures	78,998	78,998	102,284	102,284	80,660
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	23,278	23,278	(3,464)	(3,464)	(25,627)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	23,278	23,278	(3,464)	(3,464)	(25,627)
FUND BALANCE (DEFICIT)--Beginning of Year	36,448	36,448	36,448	36,448	62,075
FUND BALANCE (DEFICIT)--End of Year	59,726	59,726	32,984	32,984	36,448
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		59,726			

COUNTY OF CHAMPAIGN, ILLINOIS
PUBLIC SAFETY SALES TAX FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2014 and NOVEMBER 30, 2013

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
Cash	\$1,646,928	\$2,582,967
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	810,813	786,424
Due From Other Funds	<u>0</u>	<u>1,386,026</u>
 Total Assets	 <u><u>2,457,741</u></u>	 <u><u>4,755,417</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	71,017	0
Due To Other Funds	304,129	203,295
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
 Total Liabilities	 <u>375,146</u>	 <u>203,295</u>
 FUND BALANCE (DEFICIT):		
Restricted For Debt Service	887,381	3,323,087
Restricted For Justice and Public Safety	<u>1,195,214</u>	<u>1,229,035</u>
 Total Fund Balance (Deficit)	 <u>2,082,595</u>	 <u>4,552,122</u>
 Total Liabilities and Fund Balance	 <u><u>2,457,741</u></u>	 <u><u>4,755,417</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
PUBLIC SAFETY SALES TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	2014				2013
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	5,101,042	5,101,042	5,085,203	5,085,203	5,003,543
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	1,449	1,449	3,000	3,000	1,361
Miscellaneous	0	0	0	0	0
Total Revenues	5,102,491	5,102,491	5,088,203	5,088,203	5,004,904
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	691,263	691,263	691,265	351,796	441,573
Capital Outlay	0	0	0	0	0
Debt Service:					
Principal Retirement	2,753,284	2,753,284	2,753,285	2,753,285	1,250,415
Interest & Fiscal Charges	3,487,648	3,487,648	3,487,659	3,487,659	2,077,564
Total Expenditures	6,932,195	6,932,195	6,932,209	6,592,740	3,769,552
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,829,704)	(1,829,704)	(1,844,006)	(1,504,537)	1,235,352
OTHER FINANCING SOURCES (USES):					
Sale of Refunding Bonds	9,795,000	9,795,000	9,795,000	0	0
Premium on Refunding Bonds	1,968,593	1,968,593	1,968,594	0	0
Payment to Refunded Bond Escrow Agent	(11,624,759)	(11,624,759)	(11,624,759)	0	0
Transfers In	0	0	0	0	0
Transfers Out	(778,657)	(778,657)	(874,254)	(1,019,142)	(861,569)
Net Other Financing Sources (Uses)	(639,823)	(639,823)	(735,419)	(1,019,142)	(861,569)
NET CHANGE IN FUND BALANCE	(2,469,527)	(2,469,527)	(2,579,425)	(2,523,679)	373,783
FUND BALANCE (DEFICIT)--Beginning of Year	4,552,122	4,552,122	4,552,122	4,552,122	4,178,339
FUND BALANCE (DEFICIT)--End of Year	2,082,595	2,082,595	1,972,697	2,028,443	4,552,122
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		2,082,595			

COUNTY OF CHAMPAIGN, ILLINOIS
SHERIFF DRUG FORFEITURES FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2014 and NOVEMBER 30, 2013

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
Cash	\$85,341	\$94,435
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	1,822	8,601
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u><u>87,163</u></u>	<u><u>103,036</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	211	292
Due To Other Funds	0	2,578
Funds Held For Others	0	1,025
Deferred Revenues	<u>0</u>	<u>0</u>
Total Liabilities	<u>211</u>	<u>3,895</u>
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>86,952</u>	<u>99,141</u>
Total Fund Balance (Deficit)	<u>86,952</u>	<u>99,141</u>
Total Liabilities and Fund Balance	<u><u>87,163</u></u>	<u><u>103,036</u></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 THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	2014				2013
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	(452)	(452)	27,000	27,000	90,052
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	50	50	22	22	22
Miscellaneous	0	0	100	100	482
Total Revenues	(402)	(402)	27,122	27,122	90,556
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	5,877	5,877	12,900	12,900	10,044
Services	5,910	5,910	14,300	14,300	9,946
Capital Outlay	0	0	0	0	0
Total Expenditures	11,787	11,787	27,200	27,200	19,990
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(12,189)	(12,189)	(78)	(78)	70,566
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(12,189)	(12,189)	(78)	(78)	70,566
FUND BALANCE (DEFICIT)--Beginning of Year	99,141	99,141	99,141	99,141	28,575
FUND BALANCE (DEFICIT)--End of Year	86,952	86,952	99,063	99,063	99,141
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		86,952			

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT'S AUTOMATION FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2014 and NOVEMBER 30, 2013

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
Cash	\$0	\$0
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>90,709</u>	<u>47,000</u>
 Total Assets	 <u><u>90,709</u></u>	 <u><u>47,000</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	2,807	1,720
Accounts Payable	749	15,300
Due To Other Funds	73,822	47,564
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
 Total Liabilities	 <u>77,378</u>	 <u>64,584</u>
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	13,331	0
Unassigned	<u>0</u>	<u>(17,584)</u>
 Total Fund Balance (Deficit)	 <u>13,331</u>	 <u>(17,584)</u>
 Total Liabilities and Fund Balance	 <u><u>90,709</u></u>	 <u><u>47,000</u></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 THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	2014				2013
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	270,019	270,019	316,586	316,586	210,048
Investment Earnings	0	0	100	100	10
Miscellaneous	0	0	0	0	0
Total Revenues	270,019	270,019	316,686	316,686	210,058
EXPENDITURES:					
Justice & Public Safety:					
Salaries	99,291	99,291	99,291	99,291	89,427
Fringe Benefits	26,403	26,403	27,052	27,052	24,049
Commodities	39,340	39,340	42,411	40,083	71,831
Services	152,397	152,397	186,355	175,333	138,899
Capital Outlay	11,594	11,594	11,650	25,000	43,212
Total Expenditures	329,025	329,025	366,759	366,759	367,418
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(59,006)	(59,006)	(50,073)	(50,073)	(157,360)
OTHER FINANCING SOURCES (USES):					
Transfers In	89,921	133,921	101,631	51,631	47,000
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	89,921	133,921	101,631	51,631	47,000
NET CHANGE IN FUND BALANCE	30,915	74,915	51,558	1,558	(110,360)
FUND BALANCE (DEFICIT)--Beginning of Year	(17,584)	(61,584)	(61,584)	(61,584)	92,776
FUND BALANCE (DEFICIT)--End of Year	13,331	13,331	(10,026)	(60,026)	(17,584)
Revenues/Sources Conversion to GAAP Basis		(44,000)			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		44,000			
GAAP Basis Fund Balance (Deficit)		13,331			

COUNTY OF CHAMPAIGN, ILLINOIS
CHILD SUPPORT SERVICES FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2014 and NOVEMBER 30, 2013

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
Cash	\$374,282	\$400,977
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
 Total Assets	 <u><u>374,282</u></u>	 <u><u>400,977</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	901
Accounts Payable	0	24,500
Due To Other Funds	61,915	7,334
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
 Total Liabilities	 <u>61,915</u>	 <u>32,735</u>
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>312,367</u>	<u>368,242</u>
 Total Fund Balance (Deficit)	 <u>312,367</u>	 <u>368,242</u>
 Total Liabilities and Fund Balance	 <u><u>374,282</u></u>	 <u><u>400,977</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
CHILD SUPPORT SERVICES FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	2014				2013
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	16,083	16,083	40,000	40,000	31,159
Investment Earnings	222	222	650	650	248
Miscellaneous	0	0	0	0	0
Total Revenues	16,305	16,305	40,650	40,650	31,407
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	3,000	3,000	46,873
Fringe Benefits	0	0	0	0	25,142
Commodities	352	352	12,125	12,125	909
Services	9,913	9,913	13,050	7,050	32,199
Capital Outlay	0	0	4,000	10,000	3,067
Total Expenditures	10,265	10,265	32,175	32,175	108,190
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	6,040	6,040	8,475	8,475	(76,783)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(61,915)	(61,915)	(71,915)	(21,915)	0
Net Other Financing Sources (Uses)	(61,915)	(61,915)	(71,915)	(21,915)	0
NET CHANGE IN FUND BALANCE	(55,875)	(55,875)	(63,440)	(13,440)	(76,783)
FUND BALANCE (DEFICIT)--Beginning of Year	368,242	368,242	368,242	368,242	445,025
FUND BALANCE (DEFICIT)--End of Year	312,367	312,367	304,802	354,802	368,242
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		312,367			

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

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
Cash	\$1,106,400	\$838,349
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	25
Due From Other Funds	<u>0</u>	<u>0</u>
 Total Assets	 <u><u>1,106,400</u></u>	 <u><u>838,374</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	12,738	15,059
Due To Other Funds	16,879	3,000
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
 Total Liabilities	 <u>29,617</u>	 <u>18,059</u>
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>1,076,783</u>	<u>820,315</u>
 Total Fund Balance (Deficit)	 <u>1,076,783</u>	 <u>820,315</u>
 Total Liabilities and Fund Balance	 <u><u>1,106,400</u></u>	 <u><u>838,374</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
 PROBATION SERVICES FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	2014				2013
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	550
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	570,468	570,468	480,729	480,729	491,901
Investment Earnings	554	554	540	540	438
Miscellaneous	5,961	5,961	0	0	8,305
Total Revenues	576,983	576,983	481,269	481,269	501,194
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	33,244	33,244	46,720	46,720	30,201
Services	173,463	173,463	387,173	445,878	173,349
Capital Outlay	58,705	58,705	58,705	0	54,302
Total Expenditures	265,412	265,412	492,598	492,598	257,852
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	311,571	311,571	(11,329)	(11,329)	243,342
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(55,103)	(55,103)	(55,103)	(55,103)	(131,484)
Net Other Financing Sources (Uses)	(55,103)	(55,103)	(55,103)	(55,103)	(131,484)
NET CHANGE IN FUND BALANCE	256,468	256,468	(66,432)	(66,432)	111,858
FUND BALANCE (DEFICIT)--Beginning of Year	820,315	820,315	820,315	820,315	708,457
FUND BALANCE (DEFICIT)--End of Year	1,076,783	1,076,783	753,883	753,883	820,315
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		1,076,783			

COUNTY OF CHAMPAIGN, ILLINOIS
 STATE'S ATTORNEY DRUG FORFEITURES FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2014 and NOVEMBER 30, 2013

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
Cash	\$12,214	\$42,558
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	4,931
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>31,124</u>	<u>0</u>
Total Assets	<u><u>43,338</u></u>	<u><u>47,489</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	2,450	3,208
Due To Other Funds	9,306	9,306
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
Total Liabilities	<u>11,756</u>	<u>12,514</u>
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>31,582</u>	<u>34,975</u>
Total Fund Balance (Deficit)	<u>31,582</u>	<u>34,975</u>
 Total Liabilities and Fund Balance	 <u><u>43,338</u></u>	 <u><u>47,489</u></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 THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	2014				2013
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	32,750
Fines & Forfeitures	32,046	32,046	31,000	31,000	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	15
Investment Earnings	19	19	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	32,065	32,065	31,000	31,000	32,765
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	21,925	21,925	22,082	4,200	4,696
Services	4,227	4,227	4,229	8,500	3,082
Capital Outlay	0	0	0	5,250	1,008
Total Expenditures	26,152	26,152	26,311	17,950	8,786
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	5,913	5,913	4,689	13,050	23,979
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(9,306)	(9,306)	(9,306)	(9,306)	(9,306)
Net Other Financing Sources (Uses)	(9,306)	(9,306)	(9,306)	(9,306)	(9,306)
NET CHANGE IN FUND BALANCE	(3,393)	(3,393)	(4,617)	3,744	14,673
FUND BALANCE (DEFICIT)--Beginning of Year	34,975	34,975	34,975	34,975	20,302
FUND BALANCE (DEFICIT)--End of Year	31,582	31,582	30,358	38,719	34,975
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		31,582			

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

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
Cash	\$8,523	\$8,518
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
 Total Assets	 <u><u>8,523</u></u>	 <u><u>8,518</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
 Total Liabilities	 <u>0</u>	 <u>0</u>
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>8,523</u>	<u>8,518</u>
 Total Fund Balance (Deficit)	 <u>8,523</u>	 <u>8,518</u>
 Total Liabilities and Fund Balance	 <u><u>8,523</u></u>	 <u><u>8,518</u></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 THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	2014				2013
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	5	5	10	10	5
Miscellaneous	0	0	0	0	0
Total Revenues	<u>5</u>	<u>5</u>	<u>10</u>	<u>10</u>	<u>5</u>
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>5</u>	<u>5</u>	<u>10</u>	<u>10</u>	<u>5</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET CHANGE IN FUND BALANCE	5	5	10	10	5
FUND BALANCE (DEFICIT)--Beginning of Year	<u>8,518</u>	<u>8,518</u>	<u>8,518</u>	<u>8,518</u>	<u>8,513</u>
FUND BALANCE (DEFICIT)--End of Year	<u>8,523</u>	<u>8,523</u>	<u>8,528</u>	<u>8,528</u>	<u>8,518</u>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		<u>0</u>			
GAAP Basis Fund Balance (Deficit)		<u>8,523</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
 CIRCUIT CLERK OPERATIONS AND ADMINISTRATION FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2014 and NOVEMBER 30, 2013

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
Cash	\$147,607	\$253,388
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>72,723</u>	<u>0</u>
Total Assets	<u><u>220,330</u></u>	<u><u>253,388</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	1,653	0
Accounts Payable	24,445	34,227
Due To Other Funds	653	60,000
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
Total Liabilities	<u>26,751</u>	<u>94,227</u>
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>193,579</u>	<u>159,161</u>
Total Fund Balance (Deficit)	<u>193,579</u>	<u>159,161</u>
Total Liabilities and Fund Balance	<u><u>220,330</u></u>	<u><u>253,388</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
 CIRCUIT CLERK OPERATIONS AND ADMINISTRATION FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	2014				2013
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	169,409	169,409	189,583	189,583	142,540
Investment Earnings	129	129	0	0	102
Miscellaneous	0	0	0	0	0
Total Revenues	169,538	169,538	189,583	189,583	142,642
EXPENDITURES:					
Justice & Public Safety:					
Salaries	58,496	58,496	58,497	58,497	0
Fringe Benefits	18,923	18,923	19,660	19,660	0
Commodities	54,765	54,765	61,484	59,584	35,338
Services	2,936	2,936	4,100	0	1,144
Capital Outlay	0	0	4,000	10,000	0
Total Expenditures	135,120	135,120	147,741	147,741	36,482
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	34,418	34,418	41,842	41,842	106,160
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	(60,000)	(60,000)	0	(60,000)
Net Other Financing Sources (Uses)	0	(60,000)	(60,000)	0	(60,000)
NET CHANGE IN FUND BALANCE	34,418	(25,582)	(18,158)	41,842	46,160
FUND BALANCE (DEFICIT)--Beginning of Year	159,161	219,161	219,161	219,161	113,001
FUND BALANCE (DEFICIT)--End of Year	193,579	193,579	201,003	261,003	159,161
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		60,000			
Beginning Fund Balance Conversion to GAAP Basis		(60,000)			
GAAP Basis Fund Balance (Deficit)		193,579			

COUNTY OF CHAMPAIGN, ILLINOIS
 CIRCUIT CLERK ELECTRONIC CITATIONS FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2014 and NOVEMBER 30, 2013

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
Cash	\$77,697	\$53,165
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u><u>77,697</u></u>	<u><u>53,165</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
Total Liabilities	<u>0</u>	<u>0</u>
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>77,697</u>	<u>53,165</u>
Total Fund Balance (Deficit)	<u>77,697</u>	<u>53,165</u>
Total Liabilities and Fund Balance	<u><u>77,697</u></u>	<u><u>53,165</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 THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	2014				2013
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	24,494	24,494	20,000	20,000	20,470
Investment Earnings	38	38	0	0	23
Miscellaneous	0	0	0	0	0
Total Revenues	24,532	24,532	20,000	20,000	20,493
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	0
Capital Outlay	0	0	40,000	40,000	0
Total Expenditures	0	0	40,000	40,000	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	24,532	24,532	(20,000)	(20,000)	20,493
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	24,532	24,532	(20,000)	(20,000)	20,493
FUND BALANCE (DEFICIT)--Beginning of Year	53,165	53,165	53,165	53,165	32,672
FUND BALANCE (DEFICIT)--End of Year	77,697	77,697	33,165	33,165	53,165
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		77,697			

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

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
Cash	\$331,824	\$375,984
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	5,015	4,424
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u><u>336,839</u></u>	<u><u>380,408</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	3,650	81,631
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
Total Liabilities	<u>3,650</u>	<u>81,631</u>
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>333,189</u>	<u>298,777</u>
Total Fund Balance (Deficit)	<u>333,189</u>	<u>298,777</u>
 Total Liabilities and Fund Balance	 <u><u>336,839</u></u>	 <u><u>380,408</u></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 THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	2014				2013
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	191	191	270	270	210
Miscellaneous	56,432	56,432	64,900	64,900	57,282
Total Revenues	56,623	56,623	65,170	65,170	57,492
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	2,012	2,012	8,777	11,170	11,074
Services	20,199	20,199	20,341	14,000	89,988
Capital Outlay	0	0	36,052	40,000	0
Total Expenditures	22,211	22,211	65,170	65,170	101,062
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	34,412	34,412	0	0	(43,570)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	34,412	34,412	0	0	(43,570)
FUND BALANCE (DEFICIT)--Beginning of Year	298,777	298,777	298,777	298,777	342,347
FUND BALANCE (DEFICIT)--End of Year	333,189	333,189	298,777	298,777	298,777
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		333,189			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY JAIL MEDICAL COSTS FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2014 and NOVEMBER 30, 2013

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
Cash	\$3,100	\$41,218
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u><u>3,100</u></u>	<u><u>41,218</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Due To Other Funds	0	41,000
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
Total Liabilities	<u>0</u>	<u>41,000</u>
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>3,100</u>	<u>218</u>
Total Fund Balance (Deficit)	<u>3,100</u>	<u>218</u>
 Total Liabilities and Fund Balance	 <u><u>3,100</u></u>	 <u><u>41,218</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY JAIL MEDICAL COSTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	2014				2013
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	26,982	26,982	29,500	29,500	25,644
Investment Earnings	11	11	17	17	15
Miscellaneous	0	0	0	0	0
Total Revenues	26,993	26,993	29,517	29,517	25,659
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	26,993	26,993	29,517	29,517	25,659
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(24,111)	(24,111)	(26,376)	(26,376)	(41,000)
Net Other Financing Sources (Uses)	(24,111)	(24,111)	(26,376)	(26,376)	(41,000)
NET CHANGE IN FUND BALANCE	2,882	2,882	3,141	3,141	(15,341)
FUND BALANCE (DEFICIT)--Beginning of Year	218	218	218	218	15,559
FUND BALANCE (DEFICIT)--End of Year	3,100	3,100	3,359	3,359	218
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		3,100			

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT DOCUMENT STORAGE FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2014 and NOVEMBER 30, 2013

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
Cash	\$270,599	\$196,282
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
 Total Assets	 <u><u>270,599</u></u>	 <u><u>196,282</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	2,408	1,552
Accounts Payable	37,890	1,118
Due To Other Funds	12,896	45,370
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
 Total Liabilities	 <u>53,194</u>	 <u>48,040</u>
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>217,405</u>	<u>148,242</u>
 Total Fund Balance (Deficit)	 <u>217,405</u>	 <u>148,242</u>
 Total Liabilities and Fund Balance	 <u><u>270,599</u></u>	 <u><u>196,282</u></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 THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	2014				2013
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	255,822	255,822	317,962	317,962	108,257
Investment Earnings	129	129	300	300	141
Miscellaneous	0	0	0	0	0
Total Revenues	255,951	255,951	318,262	318,262	108,398
EXPENDITURES:					
Justice & Public Safety:					
Salaries	71,272	71,272	90,601	90,601	77,664
Fringe Benefits	23,405	23,405	33,587	33,587	27,195
Commodities	7,758	7,758	8,375	3,050	1,534
Services	57,742	57,742	151,973	164,213	59,611
Capital Outlay	15,484	15,484	20,000	25,000	0
Total Expenditures	175,661	175,661	304,536	316,451	166,004
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	80,290	80,290	13,726	1,811	(57,606)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(11,127)	(55,127)	(55,915)	0	(44,000)
Net Other Financing Sources (Uses)	(11,127)	(55,127)	(55,915)	0	(44,000)
NET CHANGE IN FUND BALANCE	69,163	25,163	(42,189)	1,811	(101,606)
FUND BALANCE (DEFICIT)--Beginning of Year	148,242	192,242	192,242	192,242	249,848
FUND BALANCE (DEFICIT)--End of Year	217,405	217,405	150,053	194,053	148,242
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		44,000			
Beginning Fund Balance Conversion to GAAP Basis		(44,000)			
GAAP Basis Fund Balance (Deficit)		217,405			

COUNTY OF CHAMPAIGN, ILLINOIS
VICTIM ADVOCACY GRANT FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2014 and NOVEMBER 30, 2013

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
Cash	\$0	\$0
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>19,227</u>	<u>15,429</u>
Total Assets	<u><u>19,227</u></u>	<u><u>15,429</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	1,653	1,013
Accounts Payable	0	0
Due To Other Funds	31,124	23,243
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
Total Liabilities	<u>32,777</u>	<u>24,256</u>
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	0	0
Unassigned	<u>(13,550)</u>	<u>(8,827)</u>
Total Fund Balance (Deficit)	<u>(13,550)</u>	<u>(8,827)</u>
 Total Liabilities and Fund Balance	 <u><u>19,227</u></u>	 <u><u>15,429</u></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 THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	2014				2013
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	34,525	34,525	37,402	37,402	34,525
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	1	1	0	0	1
Miscellaneous	0	0	0	0	0
Total Revenues	34,526	34,526	37,402	37,402	34,526
EXPENDITURES:					
Justice & Public Safety:					
Salaries	58,476	58,476	58,477	58,475	52,670
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	58,476	58,476	58,477	58,475	52,670
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(23,950)	(23,950)	(21,075)	(21,073)	(18,144)
OTHER FINANCING SOURCES (USES):					
Transfers In	19,227	19,227	21,073	21,073	15,429
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	19,227	19,227	21,073	21,073	15,429
NET CHANGE IN FUND BALANCE	(4,723)	(4,723)	(2)	0	(2,715)
FUND BALANCE (DEFICIT)--Beginning of Year	(8,827)	(8,827)	(8,827)	(8,827)	(6,112)
FUND BALANCE (DEFICIT)--End of Year	(13,550)	(13,550)	(8,829)	(8,827)	(8,827)
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		(13,550)			

COUNTY OF CHAMPAIGN, ILLINOIS
CHILD ADVOCACY CENTER FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2014 and NOVEMBER 30, 2013

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
Cash	\$72,722	\$65,431
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	16,935	2,792
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u><u>89,657</u></u>	<u><u>68,223</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	3,594	1,609
Accounts Payable	2,549	4,057
Due To Other Funds	3,070	2,463
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
Total Liabilities	<u>9,213</u>	<u>8,129</u>
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>80,444</u>	<u>60,094</u>
Total Fund Balance (Deficit)	<u>80,444</u>	<u>60,094</u>
 Total Liabilities and Fund Balance	 <u><u>89,657</u></u>	 <u><u>68,223</u></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 THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	2014				2013
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	188,504	188,504	199,584	199,584	156,764
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	37	37	5	5	17
Miscellaneous	70,470	70,470	2,500	2,500	50,502
Total Revenues	259,011	259,011	202,089	202,089	207,283
EXPENDITURES:					
Justice & Public Safety:					
Salaries	121,295	121,295	122,585	94,685	77,274
Fringe Benefits	31,613	31,613	32,678	26,913	26,040
Commodities	10,336	10,336	11,875	11,240	3,518
Services	75,417	75,417	79,537	113,837	60,464
Capital Outlay	0	0	0	0	2,280
Total Expenditures	238,661	238,661	246,675	246,675	169,576
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	20,350	20,350	(44,586)	(44,586)	37,707
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	20,350	20,350	(44,586)	(44,586)	37,707
FUND BALANCE (DEFICIT)--Beginning of Year	60,094	60,094	60,094	60,094	22,387
FUND BALANCE (DEFICIT)--End of Year	80,444	80,444	15,508	15,508	60,094
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		80,444			

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

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
Cash	\$114,407	\$119,688
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
 Total Assets	 <u><u>114,407</u></u>	 <u><u>119,688</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	27,406
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
 Total Liabilities	 <u>0</u>	 <u>27,406</u>
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>114,407</u>	<u>92,282</u>
 Total Fund Balance (Deficit)	 <u>114,407</u>	 <u>92,282</u>
 Total Liabilities and Fund Balance	 <u><u>114,407</u></u>	 <u><u>119,688</u></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 THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	2014				2013
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	42,313	42,313	36,667	36,667	79,683
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	21,529	21,529	20,734	20,734	21,454
Investment Earnings	65	65	25	25	46
Miscellaneous	530	530	500	500	100
Total Revenues	64,437	64,437	57,926	57,926	101,283
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	75,260	75,260	90,874	90,874	79,682
Capital Outlay	0	0	0	0	0
Total Expenditures	75,260	75,260	90,874	90,874	79,682
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(10,823)	(10,823)	(32,948)	(32,948)	21,601
OTHER FINANCING SOURCES (USES):					
Transfers In	32,948	32,948	32,948	32,948	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	32,948	32,948	32,948	32,948	0
NET CHANGE IN FUND BALANCE	22,125	22,125	0	0	21,601
FUND BALANCE (DEFICIT)--Beginning of Year	92,282	92,282	92,282	92,282	70,681
FUND BALANCE (DEFICIT)--End of Year	114,407	114,407	92,282	92,282	92,282
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		114,407			

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

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
Cash	\$429,023	\$538,915
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,059,767	1,024,182
Intergovernmental	34,147	36,734
Accrued Interest	0	0
Other	1,739	69,020
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u><u>1,524,676</u></u>	<u><u>1,668,851</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	140,549	190,918
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	<u>1,127,992</u>	<u>1,024,182</u>
Total Liabilities	<u>1,268,541</u>	<u>1,215,100</u>
 FUND BALANCE (DEFICIT):		
Restricted For Health and Education	<u>256,135</u>	<u>453,751</u>
Total Fund Balance (Deficit)	<u>256,135</u>	<u>453,751</u>
 Total Liabilities and Fund Balance	 <u><u>1,524,676</u></u>	 <u><u>1,668,851</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY PUBLIC HEALTH FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	2014				2013
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$1,028,893	\$1,028,893	\$1,029,479	\$1,029,479	\$970,624
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	120,908	120,908	272,106	272,106	426,583
Fines & Forfeitures	0	0	250	250	250
Licenses & Permits	57,855	57,855	131,624	131,624	186,375
Charges for Services	0	0	0	0	0
Investment Earnings	252	252	450	450	221
Miscellaneous	2,213	2,213	7,250	7,250	2,622
Total Revenues	1,210,121	1,210,121	1,441,159	1,441,159	1,586,675
EXPENDITURES:					
Health:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	1,407,737	1,407,737	1,440,984	1,437,260	1,347,649
Capital Outlay	0	0	0	0	0
Total Expenditures	1,407,737	1,407,737	1,440,984	1,437,260	1,347,649
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(197,616)	(197,616)	175	3,899	239,026
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(197,616)	(197,616)	175	3,899	239,026
FUND BALANCE (DEFICIT)--Beginning of Year	453,751	453,751	453,751	453,751	214,725
FUND BALANCE (DEFICIT)--End of Year	256,135	256,135	453,926	457,650	453,751
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		256,135			

COUNTY OF CHAMPAIGN, ILLINOIS
ACCESS INITIATIVE GRANT FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2014 and NOVEMBER 30, 2013

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
Cash	\$444,945	\$182,055
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	144,331
Accrued Interest	0	0
Other	0	899
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u><u>444,945</u></u>	<u><u>327,285</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	3,118	1,986
Accounts Payable	1,597	7,276
Due To Other Funds	5,847	8,611
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
Total Liabilities	<u>10,562</u>	<u>17,873</u>
 FUND BALANCE (DEFICIT):		
Restricted For Health and Education	<u>434,383</u>	<u>309,412</u>
Total Fund Balance (Deficit)	<u>434,383</u>	<u>309,412</u>
Total Liabilities and Fund Balance	<u><u>444,945</u></u>	<u><u>327,285</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
ACCESS INITIATIVE GRANT FUND
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	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	1,316,504	1,316,504	1,252,921	1,037,782	1,163,056
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	177	177	0	0	308
Miscellaneous	13,128	13,128	0	0	30,460
Total Revenues	1,329,809	1,329,809	1,252,921	1,037,782	1,193,824
EXPENDITURES:					
Health:					
Salaries	113,950	113,950	115,515	115,344	102,504
Fringe Benefits	29,188	29,188	29,789	29,960	26,595
Commodities	532	532	2,300	1,800	750
Services	1,061,168	1,061,168	1,103,310	888,671	1,318,097
Capital Outlay	0	0	0	0	0
Total Expenditures	1,204,838	1,204,838	1,250,914	1,035,775	1,447,946
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	124,971	124,971	2,007	2,007	(254,122)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	124,971	124,971	2,007	2,007	(254,122)
FUND BALANCE (DEFICIT)--Beginning of Year	309,412	309,412	309,412	309,412	563,534
FUND BALANCE (DEFICIT)--End of Year	434,383	434,383	311,419	311,419	309,412
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		434,383			

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

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
Cash	\$2,372,994	\$1,860,546
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	632,707	773,875
Accrued Interest	0	0
Other	2,531	7,363
Due From Other Funds	0	37
Prepaid Expenses	625	0
	<u>3,008,857</u>	<u>2,641,821</u>
<u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	106,646	73,579
Accounts Payable	57,347	81,981
Due To Other Funds	205,533	190,409
Funds Held For Others	0	0
Deferred Revenues	0	0
	<u>369,526</u>	<u>345,969</u>
FUND BALANCE (DEFICIT):		
Restricted For Health and Education	<u>2,639,331</u>	<u>2,295,852</u>
Total Fund Balance (Deficit)	<u>2,639,331</u>	<u>2,295,852</u>
Total Liabilities and Fund Balance	<u>3,008,857</u>	<u>2,641,821</u>

COUNTY OF CHAMPAIGN, ILLINOIS
EARLY CHILDHOOD FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	2014				2013
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	7,517,068	7,517,068	7,797,875	7,797,875	6,823,081
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	97,910	97,910	98,345	60,395	76,531
Investment Earnings	2,285	2,285	1,200	1,200	1,827
Miscellaneous	5,784	5,784	7,325	7,325	66,136
Total Revenues	7,623,047	7,623,047	7,904,745	7,866,795	6,967,575
EXPENDITURES:					
Education:					
Salaries	3,717,493	3,717,493	3,779,883	3,897,250	3,290,295
Fringe Benefits	1,278,591	1,278,591	1,497,956	1,374,449	1,113,361
Commodities	346,388	346,388	430,376	419,950	336,285
Services	1,913,639	1,913,639	2,138,837	2,069,500	1,676,448
Capital Outlay	23,457	23,457	51,547	99,500	213,286
Total Expenditures	7,279,568	7,279,568	7,898,599	7,860,649	6,629,675
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	343,479	343,479	6,146	6,146	337,900
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	343,479	343,479	6,146	6,146	337,900
FUND BALANCE (DEFICIT)--Beginning of Year	2,295,852	2,295,852	2,295,852	2,295,852	1,957,952
FUND BALANCE (DEFICIT)--End of Year	2,639,331	2,639,331	2,301,998	2,301,998	2,295,852
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		2,639,331			

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

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
Cash	\$764,461	\$815,656
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	2,232,275	2,152,409
Intergovernmental	0	3,983
Accrued Interest	0	0
Other	3,920	88
Due From Other Funds	<u>166,665</u>	<u>129,757</u>
Total Assets	<u><u>3,167,321</u></u>	<u><u>3,101,893</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	33,086	20,769
Accounts Payable	30,165	38,028
Due To Other Funds	95,071	78,661
Funds Held For Others	0	0
Deferred Revenues	<u>2,232,275</u>	<u>2,152,409</u>
Total Liabilities	<u>2,390,597</u>	<u>2,289,867</u>
 FUND BALANCE (DEFICIT):		
Restricted For Highways and Bridges	<u>776,724</u>	<u>812,026</u>
Total Fund Balance (Deficit)	<u>776,724</u>	<u>812,026</u>
 Total Liabilities and Fund Balance	 <u><u>3,167,321</u></u>	 <u><u>3,101,893</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY HIGHWAY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	2014				2013
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$2,161,283	\$2,161,283	\$2,163,225	\$2,163,225	\$2,059,396
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	19,779	19,779	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	23,100
Charges for Services	511,603	511,603	440,000	440,000	465,030
Investment Earnings	1,567	1,567	100	100	148
Miscellaneous	8,743	8,743	23,000	23,000	27,757
Total Revenues	2,702,975	2,702,975	2,626,325	2,626,325	2,575,431
EXPENDITURES:					
Highways & Bridges:					
Salaries	1,290,067	1,290,067	1,317,726	1,317,726	1,160,688
Fringe Benefits	325,692	325,692	364,688	364,688	395,512
Commodities	238,290	238,290	247,319	225,500	201,495
Services	475,177	475,177	492,081	439,300	385,001
Capital Outlay	382,077	382,077	427,654	322,258	78,724
Total Expenditures	2,711,303	2,711,303	2,849,468	2,669,472	2,221,420
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(8,328)	(8,328)	(223,143)	(43,147)	354,011
OTHER FINANCING SOURCES (USES):					
Transfers In	78,202	78,202	89,048	89,048	72,000
Transfers Out	(105,176)	(105,176)	(128,667)	(157,667)	(106,349)
Net Other Financing Sources (Uses)	(26,974)	(26,974)	(39,619)	(68,619)	(34,349)
NET CHANGE IN FUND BALANCE	(35,302)	(35,302)	(262,762)	(111,766)	319,662
FUND BALANCE (DEFICIT)--Beginning of Year	812,026	812,026	812,026	812,026	492,364
FUND BALANCE (DEFICIT)--End of Year	776,724	776,724	549,264	700,260	812,026
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		776,724			

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

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
Cash	\$2,189,124	\$3,102,914
Investments	0	0
Receivables. Net of Uncollectible Amounts:		
Property Taxes	1,119,727	1,079,816
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
 Total Assets	 <u><u>3,308,851</u></u>	 <u><u>4,182,730</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	31,175	270,823
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	<u>1,119,727</u>	<u>1,079,816</u>
 Total Liabilities	 <u>1,150,902</u>	 <u>1,350,639</u>
 FUND BALANCE (DEFICIT):		
Restricted For Highways and Bridges	<u>2,157,949</u>	<u>2,832,091</u>
 Total Fund Balance (Deficit)	 <u>2,157,949</u>	 <u>2,832,091</u>
 Total Liabilities and Fund Balance	 <u><u>3,308,851</u></u>	 <u><u>4,182,730</u></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 THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	2014				2013
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$1,085,058	\$1,085,058	\$1,085,242	\$1,085,242	\$1,032,524
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	11,841	11,841	10,000	10,000	71,939
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	7,001	7,001	500	500	929
Miscellaneous	6,585	6,585	500	500	350
Total Revenues	1,110,485	1,110,485	1,096,242	1,096,242	1,105,742
EXPENDITURES:					
Highways & Bridges:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	163,777	163,777	169,441	112,000	264,949
Capital Outlay	1,620,850	1,822,179	1,827,559	1,455,000	371,541
Total Expenditures	1,784,627	1,985,956	1,997,000	1,567,000	636,490
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(674,142)	(875,471)	(900,758)	(470,758)	469,252
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(674,142)	(875,471)	(900,758)	(470,758)	469,252
FUND BALANCE (DEFICIT)--Beginning of Year	2,832,091	3,033,420	3,033,420	3,033,420	2,362,839
FUND BALANCE (DEFICIT)--End of Year	2,157,949	2,157,949	2,132,662	2,562,662	2,832,091
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		201,329			
Beginning Fund Balance Conversion to GAAP Basis		(201,329)			
GAAP Basis Fund Balance (Deficit)		2,157,949			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY MOTOR FUEL TAX FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2014 and NOVEMBER 30, 2013

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
Cash	\$4,035,076	\$4,262,523
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	220,137	163,148
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>2</u>	<u>0</u>
Total Assets	<u><u>4,255,215</u></u>	<u><u>4,425,671</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	4,187	2,466
Accounts Payable	632,426	104,053
Due To Other Funds	76,926	52,282
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
Total Liabilities	<u>713,539</u>	<u>158,801</u>
 FUND BALANCE (DEFICIT):		
Restricted For Highways and Bridges	<u>3,541,676</u>	<u>4,266,870</u>
Total Fund Balance (Deficit)	<u>3,541,676</u>	<u>4,266,870</u>
 Total Liabilities and Fund Balance	 <u><u>4,255,215</u></u>	 <u><u>4,425,671</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 THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	2014				2013
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	3,695,646	3,695,646	3,031,292	3,031,292	2,872,471
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	2,795	2,795	2,000	2,000	1,721
Investment Earnings	11,050	11,050	2,000	2,000	1,662
Miscellaneous	2,526	2,526	155,338	155,338	0
Total Revenues	3,712,017	3,712,017	3,190,630	3,190,630	2,875,854
EXPENDITURES:					
Highways & Bridges:					
Salaries	156,018	156,018	156,018	154,449	139,220
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	1,482,956	1,467,482	1,502,253	1,195,000	1,143,804
Capital Outlay	2,953,614	2,564,895	2,941,178	1,850,000	1,272,831
Total Expenditures	4,592,588	4,188,395	4,599,449	3,199,449	2,555,855
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(880,571)	(476,378)	(1,408,819)	(8,819)	319,999
OTHER FINANCING SOURCES (USES):					
Transfers In	155,377	155,377	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	155,377	155,377	0	0	0
NET CHANGE IN FUND BALANCE	(725,194)	(321,001)	(1,408,819)	(8,819)	319,999
FUND BALANCE (DEFICIT)--Beginning of Year	4,266,870	4,327,670	4,327,670	4,327,670	3,946,871
FUND BALANCE (DEFICIT)--End of Year	3,541,676	4,006,669	2,918,851	4,318,851	4,266,870
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		(404,193)			
Beginning Fund Balance Conversion to GAAP Basis		(60,800)			
GAAP Basis Fund Balance (Deficit)		3,541,676			

COUNTY OF CHAMPAIGN, ILLINOIS
HIGHWAY FEDERAL AID MATCHING FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2014 and NOVEMBER 30, 2013

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
Cash	\$452,648	\$365,813
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	89,722	86,093
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u><u>542,370</u></u>	<u><u>451,906</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	<u>89,722</u>	<u>86,093</u>
Total Liabilities	<u>89,722</u>	<u>86,093</u>
 FUND BALANCE (DEFICIT):		
Restricted For Highways and Bridges	<u>452,648</u>	<u>365,813</u>
Total Fund Balance (Deficit)	<u>452,648</u>	<u>365,813</u>
Total Liabilities and Fund Balance	<u><u>542,370</u></u>	<u><u>451,906</u></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 THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	2014				2013
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$85,763	\$85,763	\$86,526	\$86,526	\$5,652
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	1,072	1,072	0	0	132
Miscellaneous	0	0	0	0	0
Total Revenues	86,835	86,835	86,526	86,526	5,784
EXPENDITURES:					
Highways & Bridges:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	10,000	10,000	0
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	10,000	10,000	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	86,835	86,835	76,526	76,526	5,784
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	86,835	86,835	76,526	76,526	5,784
FUND BALANCE (DEFICIT)--Beginning of Year	365,813	365,813	365,813	365,813	360,029
FUND BALANCE (DEFICIT)--End of Year	452,648	452,648	442,339	442,339	365,813
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		452,648			

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

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
Cash	\$0	\$0
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,453,302	1,223,165
Intergovernmental	47	55
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>1,741</u>	<u>2,663</u>
Total Assets	<u><u>1,455,090</u></u>	<u><u>1,225,883</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	7,999	0
Due To Other Funds	1,711,707	1,579,700
Funds Held For Others	0	0
Deferred Revenues	<u>1,453,302</u>	<u>1,223,165</u>
Total Liabilities	<u>3,173,008</u>	<u>2,802,865</u>
 FUND BALANCE (DEFICIT):		
Restricted For Insurance and Fringe Benefits	0	0
Unassigned	<u>(1,717,918)</u>	<u>(1,576,982)</u>
Total Fund Balance (Deficit)	<u>(1,717,918)</u>	<u>(1,576,982)</u>
 Total Liabilities and Fund Balance	 <u><u>1,455,090</u></u>	 <u><u>1,225,883</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 THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	2014				2013
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$1,226,986	\$1,226,986	\$1,229,311	\$1,229,311	\$1,167,560
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	1,226,986	1,226,986	1,229,311	1,229,311	1,167,560
EXPENDITURES:					
General Government:					
Fringe Benefits	112,622	114,410	122,712	123,810	145,414
Services	70,380	70,380	70,380	69,288	60,118
Justice & Public Safety:					
Fringe Benefits	727,746	727,746	780,557	787,540	772,426
Services	450,583	450,583	450,583	443,592	416,135
Development:					
Fringe Benefits	4,133	4,133	4,433	4,473	4,418
Services	2,458	2,458	2,458	2,420	0
Total Expenditures	1,367,922	1,369,710	1,431,123	1,431,123	1,398,511
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(140,936)	(142,724)	(201,812)	(201,812)	(230,951)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	1,741	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	1,741	0	0	0
NET CHANGE IN FUND BALANCE	(140,936)	(140,983)	(201,812)	(201,812)	(230,951)
FUND BALANCE (DEFICIT)--Beginning of Year	(1,576,982)	(1,576,982)	(1,576,982)	(1,576,982)	(1,346,031)
FUND BALANCE (DEFICIT)--End of Year	(1,717,918)	(1,717,965)	(1,778,794)	(1,778,794)	(1,576,982)
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		47			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		(1,717,918)			

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

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
Cash	\$566,239	\$387,020
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,650,897	1,722,878
Intergovernmental	1,477	2,210
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>85,821</u>	<u>204,185</u>
Total Assets	<u><u>2,304,434</u></u>	<u><u>2,316,293</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	82,465	64,904
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	<u>1,650,897</u>	<u>1,722,878</u>
Total Liabilities	<u>1,733,362</u>	<u>1,787,782</u>
 FUND BALANCE (DEFICIT):		
Restricted For Insurance and Fringe Benefits	<u>571,072</u>	<u>528,511</u>
Total Fund Balance (Deficit)	<u>571,072</u>	<u>528,511</u>
Total Liabilities and Fund Balance	<u><u>2,304,434</u></u>	<u><u>2,316,293</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
SOCIAL SECURITY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2014

Exhibit C-41b

	2014				2013
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$1,729,633	\$1,729,633	\$1,732,436	\$1,732,436	\$1,544,554
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	243	243	400	400	204
Miscellaneous	0	0	0	0	0
Total Revenues	1,729,876	1,729,876	1,732,836	1,732,836	1,544,758
EXPENDITURES:					
General Government:					
Fringe Benefits	290,898	299,401	326,527	328,384	248,391
Justice & Public Safety:					
Fringe Benefits	1,278,619	1,330,097	1,450,604	1,458,851	1,157,690
Health:					
Fringe Benefits	0	38,185	41,644	41,881	0
Education:					
Fringe Benefits	0	272,541	297,234	298,923	0
Social Services:					
Fringe Benefits	0	499,016	585,802	570,509	0
Development:					
Fringe Benefits	17,346	329,622	359,487	361,530	17,668
Highways & Bridges:					
Fringe Benefits	100,452	196,696	214,517	215,737	90,928
Total Expenditures	1,687,315	2,965,558	3,275,815	3,275,815	1,514,677
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	42,561	(1,235,682)	(1,542,979)	(1,542,979)	30,081
OTHER FINANCING SOURCES (USES):					
Transfers In	0	1,278,062	1,544,279	1,544,279	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	1,278,062	1,544,279	1,544,279	0
NET CHANGE IN FUND BALANCE	42,561	42,380	1,300	1,300	30,081
FUND BALANCE (DEFICIT)--Beginning of Year	528,511	528,511	528,511	528,511	498,430
FUND BALANCE (DEFICIT)--End of Year	571,072	570,891	529,811	529,811	528,511
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		181			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		571,072			

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

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
Cash	\$0	\$0
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	129,084	244,731
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
 Total Assets	 <u><u>129,084</u></u>	 <u><u>244,731</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	12,584	8,608
Accounts Payable	82,953	94,084
Due To Other Funds	180,441	292,593
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
 Total Liabilities	 <u><u>275,978</u></u>	 <u><u>395,285</u></u>
 FUND BALANCE (DEFICIT):		
Unassigned	<u>(146,894)</u>	<u>(150,554)</u>
 Total Fund Balance (Deficit)	 <u><u>(146,894)</u></u>	 <u><u>(150,554)</u></u>
 Total Liabilities and Fund Balance	 <u><u>129,084</u></u>	 <u><u>244,731</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 THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	2014				2013
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	1,894,780	1,894,780	2,854,375	2,841,250	1,934,461
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	18,536	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	20,020	20,020	0	0	0
Total Revenues	1,914,800	1,914,800	2,872,911	2,841,250	1,934,461
EXPENDITURES:					
Development:					
Salaries	483,896	483,896	876,000	860,000	505,910
Fringe Benefits	129,145	129,145	315,871	311,935	144,209
Commodities	0	0	0	0	0
Services	1,278,079	1,274,610	1,633,955	1,642,250	1,315,458
Capital Outlay	20,020	20,020	20,020	0	3,295
Total Expenditures	1,911,140	1,907,671	2,845,846	2,814,185	1,968,872
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,660	7,129	27,065	27,065	(34,411)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	3,660	7,129	27,065	27,065	(34,411)
FUND BALANCE (DEFICIT)--Beginning of Year	(150,554)	(131,344)	(131,344)	(131,344)	(116,143)
FUND BALANCE (DEFICIT)--End of Year	(146,894)	(124,215)	(104,279)	(104,279)	(150,554)
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		(3,469)			
Beginning Fund Balance Conversion to GAAP Basis		(19,210)			
GAAP Basis Fund Balance (Deficit)		(146,894)			

COUNTY OF CHAMPAIGN, ILLINOIS
 STATES ATTORNEY RECORDS AUTOMATION FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2014 and NOVEMBER 30, 2013

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
Cash	\$7,196	\$6,918
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u><u>7,196</u></u>	<u><u>6,918</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
Total Liabilities	<u>0</u>	<u>0</u>
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>7,196</u>	<u>6,918</u>
Total Fund Balance (Deficit)	<u>7,196</u>	<u>6,918</u>
 Total Liabilities and Fund Balance	 <u><u>7,196</u></u>	 <u><u>6,918</u></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 THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	2014				2013
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	8,673	8,673	13,000	13,000	8,376
Investment Earnings	4	4	0	0	4
Miscellaneous	0	0	0	0	0
Total Revenues	8,677	8,677	13,000	13,000	8,380
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	6,562	6,562	6,564	0	1,941
Services	1,837	1,837	1,838	1,020	0
Capital Outlay	0	0	5,618	13,000	2,729
Total Expenditures	8,399	8,399	14,020	14,020	4,670
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	278	278	(1,020)	(1,020)	3,710
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	278	278	(1,020)	(1,020)	3,710
FUND BALANCE (DEFICIT)--Beginning of Year	6,918	6,918	6,918	6,918	3,208
FUND BALANCE (DEFICIT)--End of Year	7,196	7,196	5,898	5,898	6,918
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		7,196			