

COUNTY OF CHAMPAIGN, ILLINOIS  
 GENERAL CORPORATE FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2015 and 2014

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Cash	\$4,988,497	\$3,632,321
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	10,118,869	9,577,462
Intergovernmental	2,764,095	1,980,447
Accrued Interest	0	0
Other	292,169	170,393
Due From Other Funds	495,874	501,058
Inventories	0	0
Prepaid Items	5,503	4,942
Resident Trust Accounts	<u>7,337</u>	<u>6,917</u>
Total Assets	<u><u>18,672,344</u></u>	<u><u>15,873,540</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	732,117	642,748
Accounts Payable	583,828	426,604
Due To Other Funds	1,648,814	952,621
Due to Other Governments	120,729	0
Funds Held For Others	21,450	43,378
Unearned Revenue	<u>10,337,345</u>	<u>9,684,553</u>
Total Liabilities	<u>13,444,283</u>	<u>11,749,904</u>
 FUND BALANCE:		
Restricted For Debt Service	227,265	100,701
Assigned	307,427	0
Unassigned	<u>4,693,369</u>	<u>4,022,935</u>
Total Fund Balance	<u>5,228,061</u>	<u>4,123,636</u>
Total Liabilities and Fund Balance	<u><u>18,672,344</u></u>	<u><u>15,873,540</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS  
 GENERAL CORPORATE FUND--ALL DEPARTMENTS  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 ACTUAL AND BUDGET (NON-GAAP BASIS)  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	2015				2014
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Property Tax	\$10,566,380	\$10,258,953	\$10,334,093	\$10,334,093	\$9,560,788
Hotel / Motel Tax	29,753	29,753	28,500	28,500	33,742
County Auto Rental Tax	32,690	32,690	32,000	32,000	34,849
Intergovernmental Revenue	16,366,185	16,486,914	16,484,467	16,120,538	15,855,778
Fines & Forfeitures	953,946	953,946	1,037,075	1,037,075	1,102,460
Licenses & Permits	1,548,926	1,548,926	1,737,460	1,287,460	1,476,050
Charges for Services	4,226,739	4,094,114	4,358,156	4,358,156	4,284,085
Rents and Royalties	1,051,147	1,162,532	1,020,078	1,020,078	1,127,106
Investment Earnings	6,252	6,252	9,150	9,150	8,023
Miscellaneous	262,114	262,114	223,231	134,552	366,268
<b>Total Revenues</b>	<b>35,044,132</b>	<b>34,836,194</b>	<b>35,264,210</b>	<b>34,361,602</b>	<b>33,849,149</b>
<b>EXPENDITURES:</b>					
Current:					
Salaries	21,507,766	21,559,200	21,884,976	21,882,831	22,825,142
Fringe Benefits	2,814,589	2,828,791	2,963,922	2,960,669	3,033,047
Commodities	2,074,035	2,085,289	2,367,007	2,083,188	2,180,200
Services	6,714,760	6,710,412	7,194,714	6,909,127	6,612,197
Capital Outlay	362,508	362,508	375,171	237,500	273,862
Debt Service:					
Principal Retirement	372,500	372,500	372,500	372,500	666,875
Interest & Fiscal Charges	179,255	179,255	179,830	179,830	294,370
<b>Total Expenditures</b>	<b>34,025,413</b>	<b>34,097,955</b>	<b>35,338,120</b>	<b>34,625,645</b>	<b>35,885,693</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>1,018,719</b>	<b>738,239</b>	<b>(73,910)</b>	<b>(264,043)</b>	<b>(2,036,544)</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Sale of Refunding Bonds	2,535,000	2,535,000	2,535,000	0	0
Payment to Refunded Bond Escrow Agent	(2,504,895)	(2,504,895)	(2,504,895)	0	0
Transfers In	1,053,769	1,152,657	1,229,492	1,226,492	1,089,628
Transfers Out	(998,168)	(998,168)	(1,000,918)	(962,449)	(970,018)
<b>Net Other Financing Sources (Uses)</b>	<b>85,706</b>	<b>184,594</b>	<b>258,679</b>	<b>264,043</b>	<b>119,610</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>1,104,425</b>	<b>922,833</b>	<b>184,769</b>	<b>0</b>	<b>(1,916,934)</b>
<b>FUND BALANCE--Beginning of Year</b>	<b>4,123,636</b>	<b>4,224,662</b>	<b>4,224,662</b>	<b>4,224,662</b>	<b>6,040,570</b>
<b>FUND BALANCE--End of Year</b>	<b>5,228,061</b>	<b>5,147,495</b>	<b>4,409,431</b>	<b>4,224,662</b>	<b>4,123,636</b>
Revenues/Sources Conversion to GAAP Basis		207,938			
Expenditures/Uses Conversion to GAAP Basis		(26,346)			
Beginning Fund Balance Conversion to GAAP Basis		(101,026)			
<b>GAAP Basis Fund Balance</b>		<b>5,228,061</b>			