

SPECIAL REVENUE FUNDS

Purpose: Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

COUNTY OF CHAMPAIGN, ILLINOIS
 REGIONAL PLANNING COMMISSION FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2015 and 2014

| <u>ASSETS</u> | <u>2015</u> | <u>2014</u> |
|--|-----------------------------|-----------------------------|
| Cash | \$820,542 | \$450,977 |
| Investments | 0 | 0 |
| Receivables, Net of Uncollectible Amounts: | | |
| Property Taxes | 0 | 0 |
| Intergovernmental | 340,137 | 671,003 |
| Accrued Interest | 0 | 0 |
| Other | 11,366 | 17,718 |
| Due From Other Funds | 227,214 | 200,897 |
| Prepaid Items | 2,135 | 0 |
| Advances to Other Funds | <u>12,500</u> | <u>40,000</u> |
| Total Assets | <u><u>1,413,894</u></u> | <u><u>1,380,595</u></u> |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 92,330 | 95,943 |
| Accounts Payable | 386,030 | 331,739 |
| Due To Other Funds | 133,802 | 185,960 |
| Funds Held For Others | 0 | 0 |
| Unearned Revenue | <u>99,989</u> | <u>40,658</u> |
| Total Liabilities | <u>712,151</u> | <u>654,300</u> |
| FUND BALANCE (DEFICIT): | | |
| Restricted For Development | <u>701,743</u> | <u>726,295</u> |
| Total Fund Balance (Deficit) | <u>701,743</u> | <u>726,295</u> |
| Total Liabilities and Fund Balance | <u><u>1,413,894</u></u> | <u><u>1,380,595</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 FISCAL YEAR ENDED DECEMBER 31, 2015

| | 2015 | | | | 2014 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 7,188,029 | 7,188,029 | 12,035,683 | 11,705,183 | 10,434,346 |
| Fines & Forfeitures | 0 | 0 | 0 | 0 | 0 |
| Licenses & Permits | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 1,081,919 | 1,081,919 | 1,106,877 | 1,077,877 | 1,295,592 |
| Investment Earnings | 655 | 655 | 500 | 500 | 184 |
| Miscellaneous | 68,514 | 68,514 | 52,950 | 52,950 | 44,869 |
| Total Revenues | 8,339,117 | 8,339,117 | 13,196,010 | 12,836,510 | 11,774,991 |
| EXPENDITURES: | | | | | |
| Development: | | | | | |
| Salaries | 3,026,222 | 3,026,222 | 4,726,758 | 4,453,062 | 3,618,513 |
| Fringe Benefits | 756,857 | 756,857 | 908,020 | 891,100 | 913,418 |
| Commodities | 128,598 | 128,598 | 318,084 | 311,060 | 192,623 |
| Services | 4,591,178 | 4,622,047 | 7,394,351 | 7,315,611 | 6,963,679 |
| Capital Outlay | 0 | 0 | 78,500 | 84,000 | 10,642 |
| Total Expenditures | 8,502,855 | 8,533,724 | 13,425,713 | 13,054,833 | 11,698,875 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (163,738) | (194,607) | (229,703) | (218,323) | 76,116 |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 391,117 | 340,378 | 634,942 | 634,942 | 373,741 |
| Transfers Out | (251,931) | (251,931) | (400,270) | (411,650) | (282,166) |
| Net Other Financing Sources (Uses) | 139,186 | 88,447 | 234,672 | 223,292 | 91,575 |
| NET CHANGE IN FUND BALANCE | (24,552) | (106,160) | 4,969 | 4,969 | 167,691 |
| FUND BALANCE (DEFICIT)--Beginning of Year | 726,295 | 481,794 | 481,794 | 481,794 | 558,604 |
| FUND BALANCE (DEFICIT)--End of Year | 701,743 | 375,634 | 486,763 | 486,763 | 726,295 |
| Revenues/Sources Conversion to GAAP Basis | | 50,739 | | | |
| Expenditures/Uses Conversion to GAAP Basis | | 30,869 | | | |
| Beginning Fund Balance Conversion to GAAP Basis | | 244,501 | | | |
| GAAP Basis Fund Balance (Deficit) | | 701,743 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
 MENTAL HEALTH FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2015 and 2014

| <u>ASSETS</u> | <u>2015</u> | <u>2014</u> |
|--|-----------------------------|-----------------------------|
| Cash | \$2,487,089 | \$1,972,891 |
| Investments | 0 | 0 |
| Receivables, Net of Uncollectible Amounts: | | |
| Property Taxes | 4,285,533 | 4,166,953 |
| Intergovernmental | 0 | 0 |
| Accrued Interest | 0 | 0 |
| Other | 87 | 23,418 |
| Due From Other Funds | <u>128,404</u> | <u>0</u> |
| Total Assets | <u><u>6,901,113</u></u> | <u><u>6,163,262</u></u> |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 13,537 | 11,756 |
| Accounts Payable | 3,956 | 2,809 |
| Due To Other Funds | 9,437 | 10,508 |
| Funds Held For Others | 0 | 0 |
| Unearned Revenues | <u>4,285,533</u> | <u>4,166,953</u> |
| Total Liabilities | <u>4,312,463</u> | <u>4,192,026</u> |
| FUND BALANCE (DEFICIT): | | |
| Restricted For Health and Education | <u>2,588,650</u> | <u>1,971,236</u> |
| Total Fund Balance (Deficit) | <u>2,588,650</u> | <u>1,971,236</u> |
| Total Liabilities and Fund Balance | <u><u>6,901,113</u></u> | <u><u>6,163,262</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 FISCAL YEAR ENDED DECEMBER 31, 2015

| | 2015 | | | | 2014 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | Actual (GAAP Basis) | Actual (Budgetary Basis) | Budget (Final) | Budget (Original) | Actual (GAAP Basis) |
| REVENUES: | | | | | |
| Property Tax | \$4,299,568 | \$4,171,164 | \$4,199,838 | \$4,199,838 | \$4,046,052 |
| Public Safety Sales Tax | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental Revenue | 330,637 | 330,637 | 381,598 | 381,598 | 337,536 |
| Fines & Forfeitures | 0 | 0 | 0 | 0 | 0 |
| Licenses & Permits | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 0 | 0 | 0 | 0 | 0 |
| Rents & Royalties | 3,600 | 3,600 | 3,600 | 0 | 0 |
| Investment Earnings | 1,385 | 1,385 | 500 | 500 | 1,016 |
| Miscellaneous | 113,517 | 113,517 | 20,000 | 20,000 | 113,911 |
| Total Revenues | <u>4,748,707</u> | <u>4,620,303</u> | <u>4,605,536</u> | <u>4,601,936</u> | <u>4,498,515</u> |
| EXPENDITURES: | | | | | |
| Health: | | | | | |
| Salaries | 396,172 | 396,172 | 396,944 | 393,793 | 417,064 |
| Fringe Benefits | 106,718 | 106,718 | 110,174 | 113,325 | 115,845 |
| Commodities | 15,453 | 15,453 | 27,903 | 16,500 | 9,282 |
| Services | 3,765,858 | 3,765,858 | 3,962,255 | 3,936,818 | 4,049,702 |
| Capital Outlay | 498,342 | 498,342 | 498,342 | 0 | 0 |
| Debt Service: | | | | | |
| Mortgage Principal | 0 | 0 | 30,000 | 40,000 | 0 |
| Mortgage Interest | 0 | 0 | 50,000 | 50,000 | 0 |
| Total Expenditures | <u>4,782,543</u> | <u>4,782,543</u> | <u>5,075,618</u> | <u>4,550,436</u> | <u>4,591,893</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>(33,836)</u> | <u>(162,240)</u> | <u>(470,082)</u> | <u>51,500</u> | <u>(93,378)</u> |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Proceeds - Debenture Loan | 551,250 | 551,250 | 551,250 | 0 | 0 |
| Transfers In | 100,000 | 100,000 | 50,000 | 50,000 | 0 |
| Transfers Out | 0 | 0 | 0 | 0 | 0 |
| Net Other Financing Sources (Uses) | <u>651,250</u> | <u>651,250</u> | <u>601,250</u> | <u>50,000</u> | <u>0</u> |
| NET CHANGE IN FUND BALANCE | 617,414 | 489,010 | 131,168 | 101,500 | (93,378) |
| FUND BALANCE (DEFICIT)--Beginning of Year | <u>1,971,236</u> | <u>1,971,236</u> | <u>1,971,236</u> | <u>1,971,236</u> | <u>2,064,614</u> |
| FUND BALANCE (DEFICIT)--End of Year | <u>2,588,650</u> | <u>2,460,246</u> | <u>2,102,404</u> | <u>2,072,736</u> | <u>1,971,236</u> |
| Revenues/Sources Conversion to GAAP Basis | | 128,404 | | | |
| Expenditures/Uses Conversion to GAAP Basis | | 0 | | | |
| Beginning Fund Balance Conversion to GAAP Basis | | <u>0</u> | | | |
| GAAP Basis Fund Balance (Deficit) | | <u>2,588,650</u> | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
TORT IMMUNITY FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2015 and 2014

| <u>ASSETS</u> | <u>2015</u> | <u>2014</u> |
|--|-----------------------------|-----------------------------|
| Cash | \$0 | \$0 |
| Investments | 0 | 0 |
| Receivables, Net of Uncollectible Amounts: | | |
| Property Taxes | 1,494,869 | 1,453,302 |
| Intergovernmental | 37 | 47 |
| Accrued Interest | 0 | 0 |
| Other | 0 | 0 |
| Due From Other Funds | <u>46,879</u> | <u>1,741</u> |
| Total Assets | <u><u>1,541,785</u></u> | <u><u>1,455,090</u></u> |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 0 | 0 |
| Accounts Payable | 8,113 | 7,999 |
| Due To Other Funds | 1,584,307 | 1,711,707 |
| Funds Held For Others | 0 | 0 |
| Unearned Revenues | <u>1,494,869</u> | <u>1,453,302</u> |
| Total Liabilities | <u><u>3,087,289</u></u> | <u><u>3,173,008</u></u> |
| FUND BALANCE (DEFICIT): | | |
| Restricted For Insurance and Fringe Benefits | 0 | 0 |
| Assigned | 45,383 | 0 |
| Unassigned | <u>(1,590,887)</u> | <u>(1,717,918)</u> |
| Total Fund Balance (Deficit) | <u><u>(1,545,504)</u></u> | <u><u>(1,717,918)</u></u> |
| Total Liabilities and Fund Balance | <u><u>1,541,785</u></u> | <u><u>1,455,090</u></u> |

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

| | 2015 | | | | 2014 |
|--|---------------------------|--------------------------------|--------------------|----------------------|---------------------------|
| | Actual (GAAP Basis) | Actual (Budgetary Basis) | Budget (Final) | Budget (Original) | Actual (GAAP Basis) |
| REVENUES: | | | | | |
| Property Tax | \$1,502,512 | \$1,457,129 | \$1,462,958 | \$1,462,958 | \$1,226,986 |
| 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 | 1,502,512 | 1,457,129 | 1,462,958 | 1,462,958 | 1,226,986 |
| EXPENDITURES: | | | | | |
| General Government: | | | | | |
| Fringe Benefits | 96,100 | 98,180 | 112,375 | 112,375 | 112,622 |
| Services | 85,206 | 85,206 | 88,061 | 88,061 | 70,380 |
| Justice & Public Safety: | | | | | |
| Fringe Benefits | 672,804 | 672,804 | 770,082 | 770,082 | 727,746 |
| Services | 471,393 | 471,393 | 487,186 | 487,186 | 450,583 |
| Development: | | | | | |
| Fringe Benefits | 4,544 | 4,544 | 5,201 | 5,201 | 4,133 |
| Services | 51 | 51 | 53 | 53 | 2,458 |
| Total Expenditures | 1,330,098 | 1,332,178 | 1,462,958 | 1,462,958 | 1,367,922 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 172,414 | 124,951 | 0 | 0 | (140,936) |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 0 | 743 | 0 | 0 | 0 |
| Transfers Out | 0 | 0 | 0 | 0 | 0 |
| Net Other Financing Sources (Uses) | 0 | 743 | 0 | 0 | 0 |
| NET CHANGE IN FUND BALANCE | 172,414 | 125,694 | 0 | 0 | (140,936) |
| FUND BALANCE (DEFICIT)--Beginning of Year | (1,717,918) | (1,717,965) | (1,576,982) | (1,576,982) | (1,576,982) |
| FUND BALANCE (DEFICIT)--End of Year | (1,545,504) | (1,592,271) | (1,576,982) | (1,576,982) | (1,717,918) |
| Revenues/Sources Conversion to GAAP Basis | | 45,383 | | | |
| Expenditures/Uses Conversion to GAAP Basis | | 1,337 | | | |
| Beginning Fund Balance Conversion to GAAP Basis | | 47 | | | |
| GAAP Basis Fund Balance (Deficit) | | (1,545,504) | | | |

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

| <u>ASSETS</u> | <u>2015</u> | <u>2014</u> |
|--|-----------------------------|-----------------------------|
| Cash | \$1,227,368 | \$764,461 |
| Investments | 0 | 0 |
| Receivables, Net of Uncollectible Amounts: | | |
| Property Taxes | 2,296,464 | 2,232,275 |
| Intergovernmental | 2,000 | 0 |
| Accrued Interest | 0 | 0 |
| Other | 7,018 | 3,920 |
| Due From Other Funds | <u>155,842</u> | <u>166,665</u> |
| Total Assets | <u><u>3,688,692</u></u> | <u><u>3,167,321</u></u> |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 37,856 | 33,086 |
| Accounts Payable | 38,672 | 30,165 |
| Due To Other Funds | 112,147 | 95,071 |
| Funds Held For Others | 0 | 0 |
| Unearned Revenues | <u>2,296,464</u> | <u>2,232,275</u> |
| Total Liabilities | <u>2,485,139</u> | <u>2,390,597</u> |
| FUND BALANCE (DEFICIT): | | |
| Restricted For Highways and Bridges | <u>1,203,553</u> | <u>776,724</u> |
| Total Fund Balance (Deficit) | <u>1,203,553</u> | <u>776,724</u> |
| Total Liabilities and Fund Balance | <u><u>3,688,692</u></u> | <u><u>3,167,321</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 FISCAL YEAR ENDED DECEMBER 31, 2015

| | 2015 | | | | 2014 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | Actual (GAAP Basis) | Actual (Budgetary Basis) | Budget (Final) | Budget (Original) | Actual (GAAP Basis) |
| REVENUES: | | | | | |
| Property Tax | \$2,310,381 | \$2,240,561 | \$2,247,106 | \$2,247,106 | \$2,161,283 |
| Public Safety Sales Tax | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental Revenue | 12,260 | 12,260 | 45,000 | 20,000 | 19,779 |
| Fines & Forfeitures | 0 | 0 | 0 | 0 | 0 |
| Licenses & Permits | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 487,125 | 487,125 | 420,000 | 420,000 | 511,603 |
| Investment Earnings | 3,351 | 3,351 | 200 | 200 | 1,567 |
| Miscellaneous | 38,058 | 38,058 | 10,000 | 10,000 | 8,743 |
| Total Revenues | 2,851,175 | 2,781,355 | 2,722,306 | 2,697,306 | 2,702,975 |
| EXPENDITURES: | | | | | |
| Highways & Bridges: | | | | | |
| Salaries | 1,163,840 | 1,163,840 | 1,224,037 | 1,224,037 | 1,290,067 |
| Fringe Benefits | 398,304 | 398,304 | 486,460 | 486,460 | 325,692 |
| Commodities | 157,151 | 157,151 | 204,975 | 218,000 | 238,290 |
| Services | 452,386 | 452,386 | 546,150 | 443,100 | 475,177 |
| Capital Outlay | 225,934 | 225,934 | 239,415 | 304,915 | 382,077 |
| Total Expenditures | 2,397,615 | 2,397,615 | 2,701,037 | 2,676,512 | 2,711,303 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 453,560 | 383,740 | 21,269 | 20,794 | (8,328) |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 79,755 | 79,755 | 82,000 | 82,000 | 78,202 |
| Transfers Out | (106,486) | (106,486) | (106,487) | (106,012) | (105,176) |
| Net Other Financing Sources (Uses) | (26,731) | (26,731) | (24,487) | (24,012) | (26,974) |
| NET CHANGE IN FUND BALANCE | 426,829 | 357,009 | (3,218) | (3,218) | (35,302) |
| FUND BALANCE (DEFICIT)--Beginning of Year | 776,724 | 776,724 | 776,724 | 776,724 | 812,026 |
| FUND BALANCE (DEFICIT)--End of Year | 1,203,553 | 1,133,733 | 773,506 | 773,506 | 776,724 |
| Revenues/Sources Conversion to GAAP Basis | | 69,820 | | | |
| Expenditures/Uses Conversion to GAAP Basis | | 0 | | | |
| Beginning Fund Balance Conversion to GAAP Basis | | 0 | | | |
| GAAP Basis Fund Balance (Deficit) | | 1,203,553 | | | |

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

| <u>ASSETS</u> | <u>2015</u> | <u>2014</u> |
|--|-----------------------------|-----------------------------|
| Cash | \$2,803,801 | \$2,189,124 |
| Investments | 0 | 0 |
| Receivables. Net of Uncollectible Amounts: | | |
| Property Taxes | 1,151,843 | 1,119,727 |
| Intergovernmental | 0 | 0 |
| Accrued Interest | 0 | 0 |
| Other | 0 | 0 |
| Due From Other Funds | <u>35,019</u> | <u>0</u> |
| Total Assets | <u><u>3,990,663</u></u> | <u><u>3,308,851</u></u> |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 0 | 0 |
| Accounts Payable | 79,368 | 31,175 |
| Due To Other Funds | 0 | 0 |
| Funds Held For Others | 0 | 0 |
| Unearned Revenues | <u>1,151,843</u> | <u>1,119,727</u> |
| Total Liabilities | <u>1,231,211</u> | <u>1,150,902</u> |
| FUND BALANCE (DEFICIT): | | |
| Restricted For Highways and Bridges | <u>2,759,452</u> | <u>2,157,949</u> |
| Total Fund Balance (Deficit) | <u>2,759,452</u> | <u>2,157,949</u> |
| Total Liabilities and Fund Balance | <u><u>3,990,663</u></u> | <u><u>3,308,851</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 FISCAL YEAR ENDED DECEMBER 31, 2015

| | 2015 | | | | 2014 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | Actual (GAAP Basis) | Actual (Budgetary Basis) | Budget (Final) | Budget (Original) | Actual (GAAP Basis) |
| REVENUES: | | | | | |
| Property Tax | \$1,159,886 | \$1,124,867 | \$1,127,166 | \$1,127,166 | \$1,085,058 |
| Public Safety Sales Tax | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental Revenue | 0 | 0 | 10,000 | 10,000 | 11,841 |
| Fines & Forfeitures | 0 | 0 | 0 | 0 | 0 |
| Licenses & Permits | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 1,000 | 1,000 | 0 | 0 | 0 |
| Investment Earnings | 8,645 | 8,645 | 500 | 500 | 7,001 |
| Miscellaneous | 18,880 | 18,880 | 500 | 500 | 6,585 |
| Total Revenues | 1,188,411 | 1,153,392 | 1,138,166 | 1,138,166 | 1,110,485 |
| EXPENDITURES: | | | | | |
| Highways & Bridges: | | | | | |
| Salaries | 0 | 0 | 0 | 0 | 0 |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 |
| Commodities | 0 | 0 | 0 | 0 | 0 |
| Services | 172,572 | 172,572 | 174,500 | 121,000 | 163,777 |
| Capital Outlay | 414,336 | 400,436 | 963,666 | 1,017,166 | 1,620,850 |
| Total Expenditures | 586,908 | 573,008 | 1,138,166 | 1,138,166 | 1,784,627 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 601,503 | 580,384 | 0 | 0 | (674,142) |
| 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 | 601,503 | 580,384 | 0 | 0 | (674,142) |
| FUND BALANCE (DEFICIT)--Beginning of Year | 2,157,949 | 2,157,949 | 2,157,949 | 2,157,949 | 2,832,091 |
| FUND BALANCE (DEFICIT)--End of Year | 2,759,452 | 2,738,333 | 2,157,949 | 2,157,949 | 2,157,949 |
| Revenues/Sources Conversion to GAAP Basis | | 35,019 | | | |
| Expenditures/Uses Conversion to GAAP Basis | | (13,900) | | | |
| Beginning Fund Balance Conversion to GAAP Basis | | 0 | | | |
| GAAP Basis Fund Balance (Deficit) | | 2,759,452 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY MOTOR FUEL TAX FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2015 and 2014

| <u>ASSETS</u> | <u>2015</u> | <u>2014</u> |
|--|-----------------------------|-----------------------------|
| Cash | \$3,654,014 | \$4,035,076 |
| Investments | 0 | 0 |
| Receivables, Net of Uncollectible Amounts: | | |
| Property Taxes | 0 | 0 |
| Intergovernmental | 192,382 | 220,137 |
| Accrued Interest | 0 | 0 |
| Other | 0 | 0 |
| Due From Other Funds | <u>0</u> | <u>2</u> |
| Total Assets | <u><u>3,846,396</u></u> | <u><u>4,255,215</u></u> |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 4,899 | 4,187 |
| Accounts Payable | 25,500 | 632,426 |
| Due To Other Funds | 0 | 76,926 |
| Funds Held For Others | 0 | 0 |
| Unearned Revenue | <u>0</u> | <u>0</u> |
| Total Liabilities | <u>30,399</u> | <u>713,539</u> |
| FUND BALANCE (DEFICIT): | | |
| Restricted For Highways and Bridges | <u>3,815,997</u> | <u>3,541,676</u> |
| Total Fund Balance (Deficit) | <u>3,815,997</u> | <u>3,541,676</u> |
| Total Liabilities and Fund Balance | <u><u>3,846,396</u></u> | <u><u>4,255,215</u></u> |

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

| | 2015 | | | | 2014 |
|--|---------------------------|--------------------------------|--------------------|----------------------|---------------------------|
| | 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 | 2,454,354 | 2,454,354 | 2,878,040 | 2,878,040 | 3,695,646 |
| Fines & Forfeitures | 0 | 0 | 0 | 0 | 0 |
| Licenses & Permits | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 2,766 | 2,766 | 2,000 | 2,000 | 2,795 |
| Investment Earnings | 13,714 | 13,714 | 3,000 | 3,000 | 11,050 |
| Miscellaneous | 16,242 | 16,242 | 5,000 | 5,000 | 2,526 |
| Total Revenues | 2,487,076 | 2,487,076 | 2,888,040 | 2,888,040 | 3,712,017 |
| EXPENDITURES: | | | | | |
| Highways & Bridges: | | | | | |
| Salaries | 147,513 | 147,513 | 147,514 | 147,450 | 156,018 |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 |
| Commodities | 0 | 0 | 0 | 0 | 0 |
| Services | 1,046,327 | 1,061,801 | 1,286,689 | 1,065,000 | 1,482,956 |
| Capital Outlay | 1,018,915 | 1,468,434 | 2,678,247 | 2,900,000 | 2,953,614 |
| Total Expenditures | 2,212,755 | 2,677,748 | 4,112,450 | 4,112,450 | 4,592,588 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 274,321 | (190,672) | (1,224,410) | (1,224,410) | (880,571) |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | 155,377 |
| Transfers Out | 0 | 0 | 0 | 0 | 0 |
| Net Other Financing Sources (Uses) | 0 | 0 | 0 | 0 | 155,377 |
| NET CHANGE IN FUND BALANCE | 274,321 | (190,672) | (1,224,410) | (1,224,410) | (725,194) |
| FUND BALANCE (DEFICIT)--Beginning of Year | 3,541,676 | 4,006,669 | 4,006,669 | 4,006,669 | 4,266,870 |
| FUND BALANCE (DEFICIT)--End of Year | 3,815,997 | 3,815,997 | 2,782,259 | 2,782,259 | 3,541,676 |
| Revenues/Sources Conversion to GAAP Basis | | 0 | | | |
| Expenditures/Uses Conversion to GAAP Basis | | 464,993 | | | |
| Beginning Fund Balance Conversion to GAAP Basis | | (464,993) | | | |
| GAAP Basis Fund Balance (Deficit) | | 3,815,997 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2015 and 2014

| <u>ASSETS</u> | <u>2015</u> | <u>2014</u> |
|--|-------------------------|-------------------------|
| Cash | \$1,160,299 | \$885,098 |
| Investments | 0 | 0 |
| Receivables, Net of Uncollectible Amounts: | | |
| Property Taxes | 2,883,101 | 2,983,745 |
| Intergovernmental | 1,083 | 1,844 |
| Accrued Interest | 0 | 0 |
| Other | 0 | 310 |
| Due From Other Funds | <u>179,097</u> | <u>98,625</u> |
| Total Assets | <u><u>4,223,580</u></u> | <u><u>3,969,622</u></u> |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 0 | 0 |
| Accounts Payable | 0 | 127,937 |
| Due To Other Funds | 57 | 0 |
| Funds Held For Others | 0 | 0 |
| Unearned Revenues | <u>2,883,101</u> | <u>2,983,745</u> |
| Total Liabilities | <u>2,883,158</u> | <u>3,111,682</u> |
| FUND BALANCE (DEFICIT): | | |
| Restricted For Insurance and Fringe Benefits | <u>1,340,422</u> | <u>857,940</u> |
| Total Fund Balance (Deficit) | <u>1,340,422</u> | <u>857,940</u> |
| Total Liabilities and Fund Balance | <u><u>4,223,580</u></u> | <u><u>3,969,622</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 FISCAL YEAR ENDED DECEMBER 31, 2015

Exhibit C-7b

| | 2015 | | | | 2014 |
|--|---------------------------|--------------------------------|--------------------|----------------------|---------------------------|
| | Actual (GAAP Basis) | Actual (Budgetary Basis) | Budget (Final) | Budget (Original) | Actual (GAAP Basis) |
| REVENUES: | | | | | |
| Property Tax | \$3,084,144 | \$2,996,542 | \$3,003,569 | \$3,003,569 | \$3,219,775 |
| 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 | 0 |
| Investment Earnings | 678 | 678 | 500 | 500 | 527 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 3,208,822 | 3,121,220 | 3,128,069 | 3,128,069 | 3,344,302 |
| EXPENDITURES: | | | | | |
| General Government: | | | | | |
| Fringe Benefits | 488,774 | 501,769 | 560,156 | 560,550 | 590,517 |
| Justice & Public Safety: | | | | | |
| Fringe Benefits | 2,181,552 | 2,243,906 | 2,505,015 | 2,506,776 | 2,573,720 |
| Health: | | | | | |
| Fringe Benefits | 0 | 42,670 | 47,635 | 47,669 | 0 |
| Education: | | | | | |
| Fringe Benefits | 0 | 300,148 | 335,074 | 335,310 | 0 |
| Social Services: | | | | | |
| Fringe Benefits | 0 | 520,947 | 673,022 | 670,252 | 0 |
| Development: | | | | | |
| Fringe Benefits | 37,455 | 323,431 | 361,067 | 361,320 | 34,915 |
| Highways & Bridges: | | | | | |
| Fringe Benefits | 18,559 | 117,333 | 130,986 | 131,078 | 202,199 |
| Debt Service: | | | | | |
| Principal Retirement | 0 | 0 | 0 | 0 | 405,000 |
| Interest & Fiscal Charges | 0 | 0 | 0 | 0 | 10,327 |
| Total Expenditures | 2,726,340 | 4,050,204 | 4,612,955 | 4,612,955 | 3,816,678 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 482,482 | (928,984) | (1,484,886) | (1,484,886) | (472,376) |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 0 | 1,316,154 | 1,609,386 | 1,609,386 | 0 |
| Transfers Out | 0 | 0 | 0 | 0 | 0 |
| Net Other Financing Sources (Uses) | 0 | 1,316,154 | 1,609,386 | 1,609,386 | 0 |
| NET CHANGE IN FUND BALANCE | 482,482 | 387,170 | 124,500 | 124,500 | (472,376) |
| FUND BALANCE (DEFICIT)--Beginning of Year | 857,940 | 857,705 | 857,705 | 857,705 | 1,330,316 |
| FUND BALANCE (DEFICIT)--End of Year | 1,340,422 | 1,244,875 | 982,205 | 982,205 | 857,940 |
| Revenues/Sources Conversion to GAAP Basis | | 87,602 | | | |
| Expenditures/Uses Conversion to GAAP Basis | | 7,710 | | | |
| Beginning Fund Balance Conversion to GAAP Basis | | 235 | | | |
| GAAP Basis Fund Balance (Deficit) | | 1,340,422 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY PUBLIC HEALTH FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2015 and 2014

| <u>ASSETS</u> | <u>2015</u> | <u>2014</u> |
|--|-----------------------------|-----------------------------|
| Cash | \$473,106 | \$429,023 |
| Investments | 0 | 0 |
| Receivables, Net of Uncollectible Amounts: | | |
| Property Taxes | 1,090,460 | 1,059,767 |
| Intergovernmental | 29,056 | 34,147 |
| Accrued Interest | 0 | 0 |
| Other | 7,230 | 1,739 |
| Due From Other Funds | <u>33,165</u> | <u>0</u> |
| Total Assets | <u><u>1,633,017</u></u> | <u><u>1,524,676</u></u> |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 0 | 0 |
| Accounts Payable | 148,293 | 140,549 |
| Due To Other Funds | 0 | 0 |
| Funds Held For Others | 0 | 0 |
| Unearned Revenues | <u>1,160,860</u> | <u>1,127,992</u> |
| Total Liabilities | <u>1,309,153</u> | <u>1,268,541</u> |
| FUND BALANCE (DEFICIT): | | |
| Restricted For Health and Education | <u>323,864</u> | <u>256,135</u> |
| Total Fund Balance (Deficit) | <u>323,864</u> | <u>256,135</u> |
| Total Liabilities and Fund Balance | <u><u>1,633,017</u></u> | <u><u>1,524,676</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 FISCAL YEAR ENDED DECEMBER 31, 2015

| | 2015 | | | | 2014 |
|--|---------------------------|--------------------------------|-----------------------|-----------------------|---------------------------|
| | Actual (GAAP Basis) | Actual (Budgetary Basis) | Budget (Final) | Budget (Original) | Actual (GAAP Basis) |
| REVENUES: | | | | | |
| Property Tax | \$1,100,073 | \$1,066,908 | \$1,067,409 | \$1,067,409 | \$1,028,893 |
| Public Safety Sales Tax | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental Revenue | 223,558 | 223,558 | 246,393 | 246,393 | 120,908 |
| Fines & Forfeitures | 1,400 | 1,400 | 250 | 250 | 0 |
| Licenses & Permits | 140,142 | 140,142 | 120,992 | 120,992 | 57,855 |
| Charges for Services | 0 | 0 | 0 | 0 | 0 |
| Investment Earnings | 299 | 299 | 450 | 450 | 252 |
| Miscellaneous | 3,046 | 3,046 | 7,750 | 7,750 | 2,213 |
| Total Revenues | <u>1,468,518</u> | <u>1,435,353</u> | <u>1,443,244</u> | <u>1,443,244</u> | <u>1,210,121</u> |
| EXPENDITURES: | | | | | |
| Health: | | | | | |
| Salaries | 0 | 0 | 0 | 0 | 0 |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 |
| Commodities | 0 | 0 | 0 | 0 | 0 |
| Services | 1,400,789 | 1,400,789 | 1,414,605 | 1,414,605 | 1,407,737 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | <u>1,400,789</u> | <u>1,400,789</u> | <u>1,414,605</u> | <u>1,414,605</u> | <u>1,407,737</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>67,729</u> | <u>34,564</u> | <u>28,639</u> | <u>28,639</u> | <u>(197,616)</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 | 67,729 | 34,564 | 28,639 | 28,639 | (197,616) |
| FUND BALANCE (DEFICIT)--Beginning of Year | <u>256,135</u> | <u>256,135</u> | <u>256,135</u> | <u>256,135</u> | <u>453,751</u> |
| FUND BALANCE (DEFICIT)--End of Year | <u><u>323,864</u></u> | <u><u>290,699</u></u> | <u><u>284,774</u></u> | <u><u>284,774</u></u> | <u><u>256,135</u></u> |
| Revenues/Sources Conversion to GAAP Basis | | 33,165 | | | |
| Expenditures/Uses Conversion to GAAP Basis | | 0 | | | |
| Beginning Fund Balance Conversion to GAAP Basis | | <u>0</u> | | | |
| GAAP Basis Fund Balance (Deficit) | | <u><u>323,864</u></u> | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
ANIMAL CONTROL FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2015 and 2014

| <u>ASSETS</u> | <u>2015</u> | <u>2014</u> |
|--|---------------------------|--------------------------|
| Cash | \$143,024 | \$65,575 |
| Investments | 0 | 0 |
| Receivables, Net of Uncollectible Amounts: | | |
| Property Taxes | 0 | 0 |
| Intergovernmental | 0 | 3,934 |
| Accrued Interest | 0 | 0 |
| Other | 779 | 2,834 |
| Due From Other Funds | <u>0</u> | <u>0</u> |
| Total Assets | <u><u>143,803</u></u> | <u><u>72,343</u></u> |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 9,677 | 8,019 |
| Accounts Payable | 7,109 | 7,801 |
| Due To Other Funds | 14,432 | 10,878 |
| Funds Held For Others | 0 | 0 |
| Unearned Revenue | <u>0</u> | <u>0</u> |
| Total Liabilities | <u>31,218</u> | <u>26,698</u> |
| FUND BALANCE (DEFICIT): | | |
| Restricted For Justice and Public Safety | 112,585 | 45,645 |
| Unassigned | <u>0</u> | <u>0</u> |
| Total Fund Balance (Deficit) | <u>112,585</u> | <u>45,645</u> |
| Total Liabilities and Fund Balance | <u><u>143,803</u></u> | <u><u>72,343</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 FISCAL YEAR ENDED DECEMBER 31, 2015

| | 2015 | | | | 2014 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 246,001 | 246,001 | 245,358 | 245,358 | 260,845 |
| Fines & Forfeitures | 9,500 | 9,500 | 200 | 200 | 4,690 |
| Licenses & Permits | 286,598 | 286,598 | 260,000 | 260,000 | 301,815 |
| Charges for Services | 44,379 | 44,379 | 38,800 | 38,800 | 47,674 |
| Investment Earnings | 72 | 72 | 0 | 0 | 18 |
| Miscellaneous | 10,545 | 10,545 | 10,500 | 500 | 4,118 |
| Total Revenues | 597,095 | 597,095 | 554,858 | 544,858 | 619,160 |
| EXPENDITURES: | | | | | |
| Justice & Public Safety: | | | | | |
| Salaries | 296,508 | 296,508 | 310,024 | 311,932 | 315,301 |
| Fringe Benefits | 110,777 | 110,777 | 116,701 | 114,793 | 116,679 |
| Commodities | 56,051 | 56,051 | 62,191 | 53,300 | 53,642 |
| Services | 66,819 | 66,819 | 89,309 | 88,200 | 65,289 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 530,155 | 530,155 | 578,225 | 568,225 | 550,911 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 66,940 | 66,940 | (23,367) | (23,367) | 68,249 |
| 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 | 66,940 | 66,940 | (23,367) | (23,367) | 68,249 |
| FUND BALANCE (DEFICIT)--Beginning of Year | 45,645 | 45,645 | 45,645 | 45,645 | (22,604) |
| FUND BALANCE (DEFICIT)--End of Year | 112,585 | 112,585 | 22,278 | 22,278 | 45,645 |
| 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) | | 112,585 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
LAW LIBRARY FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2015 and 2014

| <u>ASSETS</u> | <u>2015</u> | <u>2014</u> |
|--|--------------------------|--------------------------|
| Cash | \$68,877 | \$67,038 |
| 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>68,877</u></u> | <u><u>67,038</u></u> |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 674 | 600 |
| Accounts Payable | 8,145 | 6,036 |
| Due To Other Funds | 523 | 676 |
| Funds Held For Others | 0 | 0 |
| Unearned Revenue | <u>0</u> | <u>0</u> |
| Total Liabilities | <u>9,342</u> | <u>7,312</u> |
| FUND BALANCE (DEFICIT): | | |
| Restricted For Justice and Public Safety | <u>59,535</u> | <u>59,726</u> |
| Total Fund Balance (Deficit) | <u>59,535</u> | <u>59,726</u> |
| Total Liabilities and Fund Balance | <u><u>68,877</u></u> | <u><u>67,038</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 FISCAL YEAR ENDED DECEMBER 31, 2015

| | 2015 | | | | 2014 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 88,883 | 88,883 | 93,500 | 93,500 | 101,912 |
| Investment Earnings | 42 | 42 | 20 | 20 | 31 |
| Miscellaneous | 0 | 0 | 0 | 0 | 333 |
| Total Revenues | 88,925 | 88,925 | 93,520 | 93,520 | 102,276 |
| EXPENDITURES: | | | | | |
| Justice & Public Safety: | | | | | |
| Salaries | 19,559 | 19,559 | 19,559 | 19,555 | 20,724 |
| Fringe Benefits | 3,867 | 3,867 | 3,879 | 3,866 | 4,343 |
| Commodities | 47,269 | 47,269 | 49,771 | 50,500 | 39,996 |
| Services | 18,421 | 18,421 | 19,334 | 18,622 | 13,935 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 89,116 | 89,116 | 92,543 | 92,543 | 78,998 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (191) | (191) | 977 | 977 | 23,278 |
| 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 | (191) | (191) | 977 | 977 | 23,278 |
| FUND BALANCE (DEFICIT)--Beginning of Year | 59,726 | 59,726 | 59,726 | 59,726 | 36,448 |
| FUND BALANCE (DEFICIT)--End of Year | 59,535 | 59,535 | 60,703 | 60,703 | 59,726 |
| 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) | | 59,535 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
HIGHWAY FEDERAL AID MATCHING FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2015 and 2014

| <u>ASSETS</u> | <u>2015</u> | <u>2014</u> |
|--|-----------------------|-----------------------|
| Cash | \$145,697 | \$452,648 |
| Investments | 0 | 0 |
| Receivables, Net of Uncollectible Amounts: | | |
| Property Taxes | 93,881 | 89,722 |
| Intergovernmental | 0 | 0 |
| Accrued Interest | 0 | 0 |
| Other | 0 | 0 |
| Due From Other Funds | <u>2,836</u> | <u>0</u> |
| Total Assets | <u><u>242,414</u></u> | <u><u>542,370</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 |
| Unearned Revenues | <u>93,881</u> | <u>89,722</u> |
| Total Liabilities | <u>93,881</u> | <u>89,722</u> |
| FUND BALANCE (DEFICIT): | | |
| Restricted For Highways and Bridges | <u>148,533</u> | <u>452,648</u> |
| Total Fund Balance (Deficit) | <u>148,533</u> | <u>452,648</u> |
| Total Liabilities and Fund Balance | <u><u>242,414</u></u> | <u><u>542,370</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 FISCAL YEAR ENDED DECEMBER 31, 2015

| | 2015 | | | | 2014 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | Actual (GAAP Basis) | Actual (Budgetary Basis) | Budget (Final) | Budget (Original) | Actual (GAAP Basis) |
| REVENUES: | | | | | |
| Property Tax | \$94,293 | \$91,457 | \$90,318 | \$90,318 | \$85,763 |
| 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 | 1,592 | 1,592 | 100 | 100 | 1,072 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 95,885 | 93,049 | 90,418 | 90,418 | 86,835 |
| 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 | 0 | 0 | 0 |
| Capital Outlay | 400,000 | 400,000 | 400,000 | 400,000 | 0 |
| Total Expenditures | 400,000 | 400,000 | 400,000 | 400,000 | 0 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (304,115) | (306,951) | (309,582) | (309,582) | 86,835 |
| 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 | (304,115) | (306,951) | (309,582) | (309,582) | 86,835 |
| FUND BALANCE (DEFICIT)--Beginning of Year | 452,648 | 452,648 | 452,648 | 452,648 | 365,813 |
| FUND BALANCE (DEFICIT)--End of Year | 148,533 | 145,697 | 143,066 | 143,066 | 452,648 |
| Revenues/Sources Conversion to GAAP Basis | | 2,836 | | | |
| Expenditures/Uses Conversion to GAAP Basis | | 0 | | | |
| Beginning Fund Balance Conversion to GAAP Basis | | 0 | | | |
| GAAP Basis Fund Balance (Deficit) | | 148,533 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
EARLY CHILDHOOD FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2015 and 2014

| <u>ASSETS</u> | <u>2015</u> | <u>2014</u> |
|--|-----------------------------|-----------------------------|
| Cash | \$2,815,158 | \$2,372,994 |
| Investments | 0 | 0 |
| Receivables, Net of Uncollectible Amounts: | | |
| Property Taxes | 0 | 0 |
| Intergovernmental | 596,774 | 632,707 |
| Accrued Interest | 0 | 0 |
| Other | 9,797 | 2,531 |
| Due From Other Funds | 0 | 0 |
| Prepaid Items | <u>818</u> | <u>625</u> |
| Total Assets | <u><u>3,422,547</u></u> | <u><u>3,008,857</u></u> |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 125,100 | 106,646 |
| Accounts Payable | 62,231 | 57,347 |
| Due To Other Funds | 227,500 | 205,533 |
| Funds Held For Others | 0 | 0 |
| Unearned Revenue | <u>0</u> | <u>0</u> |
| Total Liabilities | <u>414,831</u> | <u>369,526</u> |
| FUND BALANCE (DEFICIT): | | |
| Restricted For Health and Education | <u>3,007,716</u> | <u>2,639,331</u> |
| Total Fund Balance (Deficit) | <u>3,007,716</u> | <u>2,639,331</u> |
| Total Liabilities and Fund Balance | <u><u>3,422,547</u></u> | <u><u>3,008,857</u></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 FISCAL YEAR ENDED DECEMBER 31, 2015

| | 2015 | | | | 2014 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 7,118,387 | 7,118,387 | 7,500,690 | 7,500,690 | 7,517,068 |
| Fines & Forfeitures | 0 | 0 | 0 | 0 | 0 |
| Licenses & Permits | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 110,979 | 110,979 | 57,280 | 57,280 | 97,910 |
| Investment Earnings | 3,500 | 3,500 | 2,000 | 2,000 | 2,285 |
| Miscellaneous | 25,727 | 25,727 | 4,425 | 4,425 | 5,784 |
| Total Revenues | 7,258,593 | 7,258,593 | 7,564,395 | 7,564,395 | 7,623,047 |
| EXPENDITURES: | | | | | |
| Education: | | | | | |
| Salaries | 3,566,854 | 3,566,854 | 3,725,654 | 3,760,750 | 3,717,493 |
| Fringe Benefits | 1,250,366 | 1,250,366 | 1,354,877 | 1,246,135 | 1,278,591 |
| Commodities | 326,352 | 326,352 | 425,253 | 407,700 | 346,388 |
| Services | 1,746,636 | 1,700,759 | 1,986,846 | 2,056,045 | 1,913,639 |
| Capital Outlay | 0 | 0 | 65,000 | 87,000 | 23,457 |
| Total Expenditures | 6,890,208 | 6,844,331 | 7,557,630 | 7,557,630 | 7,279,568 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 368,385 | 414,262 | 6,765 | 6,765 | 343,479 |
| 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 | 368,385 | 414,262 | 6,765 | 6,765 | 343,479 |
| FUND BALANCE (DEFICIT)--Beginning of Year | 2,639,331 | 2,639,331 | 2,639,331 | 2,639,331 | 2,295,852 |
| FUND BALANCE (DEFICIT)--End of Year | 3,007,716 | 3,053,593 | 2,646,096 | 2,646,096 | 2,639,331 |
| Revenues/Sources Conversion to GAAP Basis | | 0 | | | |
| Expenditures/Uses Conversion to GAAP Basis | | (45,877) | | | |
| Beginning Fund Balance Conversion to GAAP Basis | | 0 | | | |
| GAAP Basis Fund Balance (Deficit) | | 3,007,716 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
PUBLIC SAFETY SALES TAX FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2015 and 2014

| <u>ASSETS</u> | <u>2015</u> | <u>2014</u> |
|--|-----------------------------|-----------------------------|
| Cash | \$1,632,974 | \$1,646,928 |
| Investments | 0 | 0 |
| Receivables, Net of Uncollectible Amounts: | | |
| Property Taxes | 0 | 0 |
| Intergovernmental | 0 | 0 |
| Accrued Interest | 0 | 0 |
| Other | 812,458 | 810,813 |
| Due From Other Funds | <u>0</u> | <u>0</u> |
| Total Assets | <u><u>2,445,432</u></u> | <u><u>2,457,741</u></u> |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 0 | 0 |
| Accounts Payable | 8,762 | 71,017 |
| Due To Other Funds | 320,193 | 304,129 |
| Funds Held For Others | 0 | 0 |
| Unearned Revenue | <u>0</u> | <u>0</u> |
| Total Liabilities | <u><u>328,955</u></u> | <u><u>375,146</u></u> |
| FUND BALANCE (DEFICIT): | | |
| Restricted For Debt Service | 915,840 | 887,381 |
| Restricted For Justice and Public Safety | <u>1,200,637</u> | <u>1,195,214</u> |
| Total Fund Balance (Deficit) | <u><u>2,116,477</u></u> | <u><u>2,082,595</u></u> |
| Total Liabilities and Fund Balance | <u><u>2,445,432</u></u> | <u><u>2,457,741</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 FISCAL YEAR ENDED DECEMBER 31, 2015

| | 2015 | | | | 2014 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 4,696,902 | 4,696,902 | 4,686,098 | 4,686,098 | 5,101,042 |
| 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 | 4,457 | 4,457 | 1,800 | 1,800 | 1,449 |
| Miscellaneous | 198 | 198 | 0 | 0 | 0 |
| Total Revenues | 4,701,557 | 4,701,557 | 4,687,898 | 4,687,898 | 5,102,491 |
| EXPENDITURES: | | | | | |
| Justice & Public Safety: | | | | | |
| Salaries | 0 | 0 | 0 | 0 | 0 |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 |
| Commodities | 0 | 0 | 0 | 0 | 0 |
| Services | 364,445 | 364,445 | 400,217 | 398,827 | 691,263 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| Debt Service: | | | | | |
| Principal Retirement | 1,490,492 | 1,490,492 | 1,490,492 | 1,500,492 | 2,753,284 |
| Interest & Fiscal Charges | 2,050,960 | 2,050,960 | 2,050,960 | 1,998,135 | 3,487,648 |
| Total Expenditures | 3,905,897 | 3,905,897 | 3,941,669 | 3,897,454 | 6,932,195 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 795,660 | 795,660 | 746,229 | 790,444 | (1,829,704) |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Sale of Refunding Bonds | 0 | 0 | 0 | 0 | 9,795,000 |
| Premium on Refunding Bonds | 0 | 0 | 0 | 0 | 1,968,593 |
| Payment to Refunded Bond Escrow Agent | 0 | 0 | 0 | 0 | (11,624,759) |
| Transfers In | 0 | 0 | 0 | 0 | 0 |
| Transfers Out | (761,778) | (761,778) | (766,061) | (766,061) | (778,657) |
| Net Other Financing Sources (Uses) | (761,778) | (761,778) | (766,061) | (766,061) | (639,823) |
| NET CHANGE IN FUND BALANCE | 33,882 | 33,882 | (19,832) | 24,383 | (2,469,527) |
| FUND BALANCE (DEFICIT)--Beginning of Year | 2,082,595 | 2,082,595 | 2,082,595 | 2,082,595 | 4,552,122 |
| FUND BALANCE (DEFICIT)--End of Year | 2,116,477 | 2,116,477 | 2,062,763 | 2,106,978 | 2,082,595 |
| 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) | | 2,116,477 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
GEOGRAPHIC INFORMATION SYSTEM FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2015 and 2014

| <u>ASSETS</u> | <u>2015</u> | <u>2014</u> |
|--|-----------------------|-----------------------|
| Cash | \$222,802 | \$214,196 |
| 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>24,930</u> | <u>24,470</u> |
| Total Assets | <u><u>247,732</u></u> | <u><u>238,666</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 |
| Due To Other Governments | 65,226 | 0 |
| Unearned Revenue | <u>0</u> | <u>0</u> |
| Total Liabilities | <u>65,226</u> | <u>0</u> |
| FUND BALANCE (DEFICIT): | | |
| Restricted For General Government | <u>182,506</u> | <u>238,666</u> |
| Total Fund Balance (Deficit) | <u>182,506</u> | <u>238,666</u> |
| Total Liabilities and Fund Balance | <u><u>247,732</u></u> | <u><u>238,666</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 FISCAL YEAR ENDED DECEMBER 31, 2015

| | 2015 | | | | 2014 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 220,123 | 220,123 | 271,000 | 271,000 | 226,861 |
| Investment Earnings | 154 | 154 | 0 | 0 | 184 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 220,277 | 220,277 | 271,000 | 271,000 | 227,045 |
| EXPENDITURES: | | | | | |
| General Government: | | | | | |
| Salaries | 0 | 0 | 0 | 0 | 0 |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 |
| Commodities | 0 | 0 | 0 | 0 | 1,350 |
| Services | 276,437 | 276,437 | 276,781 | 276,781 | 277,582 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 276,437 | 276,437 | 276,781 | 276,781 | 278,932 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (56,160) | (56,160) | (5,781) | (5,781) | (51,887) |
| 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 | (56,160) | (56,160) | (5,781) | (5,781) | (51,887) |
| FUND BALANCE (DEFICIT)--Beginning of Year | 238,666 | 238,666 | 238,666 | 238,666 | 290,553 |
| FUND BALANCE (DEFICIT)--End of Year | 182,506 | 182,506 | 232,885 | 232,885 | 238,666 |
| 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) | | 182,506 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
 DEVELOPMENTAL DISABILITY FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2015 and 2014

| <u>ASSETS</u> | <u>2015</u> | <u>2014</u> |
|--|-----------------------------|-----------------------------|
| Cash | \$1,687,975 | \$1,582,515 |
| Investments | 0 | 0 |
| Receivables, Net of Uncollectible Amounts: | | |
| Property Taxes | 3,606,770 | 3,530,711 |
| Intergovernmental | 0 | 0 |
| Accrued Interest | 0 | 0 |
| Other | 0 | 0 |
| Due From Other Funds | <u>108,658</u> | <u>0</u> |
| Total Assets | <u><u>5,403,403</u></u> | <u><u>5,113,226</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 |
| Unearned Revenues | <u>3,606,770</u> | <u>3,530,711</u> |
| Total Liabilities | <u><u>3,606,770</u></u> | <u><u>3,530,711</u></u> |
| FUND BALANCE (DEFICIT): | | |
| Restricted For Health and Education | <u>1,796,633</u> | <u>1,582,515</u> |
| Total Fund Balance (Deficit) | <u><u>1,796,633</u></u> | <u><u>1,582,515</u></u> |
| Total Liabilities and Fund Balance | <u><u>5,403,403</u></u> | <u><u>5,113,226</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 FISCAL YEAR ENDED DECEMBER 31, 2015

| | 2015 | | | | 2014 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | Actual (GAAP Basis) | Actual (Budgetary Basis) | Budget (Final) | Budget (Original) | Actual (GAAP Basis) |
| REVENUES: | | | | | |
| Property Tax | \$3,662,390 | \$3,553,732 | \$3,556,669 | \$3,556,669 | \$3,508,587 |
| 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 | 1,488 | 1,488 | 350 | 350 | 812 |
| Miscellaneous | 0 | 0 | 0 | 0 | 11,825 |
| Total Revenues | 3,663,878 | 3,555,220 | 3,557,019 | 3,557,019 | 3,521,224 |
| EXPENDITURES: | | | | | |
| Health: | | | | | |
| Salaries | 0 | 0 | 0 | 0 | 0 |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 |
| Commodities | 0 | 0 | 0 | 0 | 0 |
| Services | 3,349,760 | 3,349,760 | 3,457,019 | 3,457,019 | 3,561,708 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 3,349,760 | 3,349,760 | 3,457,019 | 3,457,019 | 3,561,708 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 314,118 | 205,460 | 100,000 | 100,000 | (40,484) |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | 0 |
| Transfers Out | (100,000) | (100,000) | (100,000) | (100,000) | 0 |
| Net Other Financing Sources (Uses) | (100,000) | (100,000) | (100,000) | (100,000) | 0 |
| NET CHANGE IN FUND BALANCE | 214,118 | 105,460 | 0 | 0 | (40,484) |
| FUND BALANCE (DEFICIT)--Beginning of Year | 1,582,515 | 1,582,515 | 1,582,515 | 1,582,515 | 1,622,999 |
| FUND BALANCE (DEFICIT)--End of Year | 1,796,633 | 1,687,975 | 1,582,515 | 1,582,515 | 1,582,515 |
| Revenues/Sources Conversion to GAAP Basis | | 108,658 | | | |
| Expenditures/Uses Conversion to GAAP Basis | | 0 | | | |
| Beginning Fund Balance Conversion to GAAP Basis | | 0 | | | |
| GAAP Basis Fund Balance (Deficit) | | 1,796,633 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
 WORKFORCE DEVELOPMENT FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2015 and 2014

| <u>ASSETS</u> | <u>2015</u> | <u>2014</u> |
|--|---------------------------|---------------------------|
| Cash | \$0 | \$0 |
| Investments | 0 | 0 |
| Receivables, Net of Uncollectible Amounts: | | |
| Property Taxes | 0 | 0 |
| Intergovernmental | 101,923 | 129,084 |
| Accrued Interest | 0 | 0 |
| Other | 0 | 0 |
| Due From Other Funds | <u>0</u> | <u>0</u> |
| Total Assets | <u><u>101,923</u></u> | <u><u>129,084</u></u> |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 14,244 | 12,584 |
| Accounts Payable | 80,542 | 82,953 |
| Due To Other Funds | 146,468 | 180,441 |
| Funds Held For Others | 0 | 0 |
| Unearned Revenue | <u>0</u> | <u>0</u> |
| Total Liabilities | <u>241,254</u> | <u>275,978</u> |
| FUND BALANCE (DEFICIT): | | |
| Unassigned | <u>(139,331)</u> | <u>(146,894)</u> |
| Total Fund Balance (Deficit) | <u>(139,331)</u> | <u>(146,894)</u> |
| Total Liabilities and Fund Balance | <u><u>101,923</u></u> | <u><u>129,084</u></u> |

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

| | 2015 | | | | 2014 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 1,857,408 | 1,857,408 | 3,088,295 | 3,088,295 | 1,894,780 |
| Fines & Forfeitures | 0 | 0 | 0 | 0 | 0 |
| Licenses & Permits | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 0 | 0 | 5,000 | 5,000 | 0 |
| Investment Earnings | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous | 636 | 636 | 0 | 0 | 20,020 |
| Total Revenues | 1,858,044 | 1,858,044 | 3,093,295 | 3,093,295 | 1,914,800 |
| EXPENDITURES: | | | | | |
| Development: | | | | | |
| Salaries | 434,266 | 434,266 | 807,000 | 807,000 | 483,896 |
| Fringe Benefits | 112,013 | 112,013 | 268,950 | 268,950 | 129,145 |
| Commodities | 0 | 0 | 0 | 0 | 0 |
| Services | 1,304,202 | 1,306,918 | 2,009,750 | 2,009,750 | 1,278,079 |
| Capital Outlay | 0 | 0 | 0 | 0 | 20,020 |
| Total Expenditures | 1,850,481 | 1,853,197 | 3,085,700 | 3,085,700 | 1,911,140 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 7,563 | 4,847 | 7,595 | 7,595 | 3,660 |
| 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 | 7,563 | 4,847 | 7,595 | 7,595 | 3,660 |
| FUND BALANCE (DEFICIT)--Beginning of Year | (146,894) | (124,215) | (124,215) | (124,215) | (150,554) |
| FUND BALANCE (DEFICIT)--End of Year | (139,331) | (119,368) | (116,620) | (116,620) | (146,894) |
| Revenues/Sources Conversion to GAAP Basis | | 0 | | | |
| Expenditures/Uses Conversion to GAAP Basis | | 2,716 | | | |
| Beginning Fund Balance Conversion to GAAP Basis | | (22,679) | | | |
| GAAP Basis Fund Balance (Deficit) | | (139,331) | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
 SOCIAL SECURITY FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2015 and 2014

| <u>ASSETS</u> | <u>2015</u> | <u>2014</u> |
|--|-------------------------|-------------------------|
| Cash | \$651,917 | \$566,239 |
| Investments | 0 | 0 |
| Receivables, Net of Uncollectible Amounts: | | |
| Property Taxes | 1,614,520 | 1,650,897 |
| Intergovernmental | 954 | 1,477 |
| Accrued Interest | 0 | 0 |
| Other | 0 | 0 |
| Due From Other Funds | <u>129,229</u> | <u>85,821</u> |
| Total Assets | <u><u>2,396,620</u></u> | <u><u>2,304,434</u></u> |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 0 | 0 |
| Accounts Payable | 92,257 | 82,465 |
| Due To Other Funds | 50 | 0 |
| Funds Held For Others | 0 | 0 |
| Unearned Revenues | <u>1,614,520</u> | <u>1,650,897</u> |
| Total Liabilities | <u>1,706,827</u> | <u>1,733,362</u> |
| FUND BALANCE (DEFICIT): | | |
| Restricted For Insurance and Fringe Benefits | <u>689,793</u> | <u>571,072</u> |
| Total Fund Balance (Deficit) | <u>689,793</u> | <u>571,072</u> |
| Total Liabilities and Fund Balance | <u><u>2,396,620</u></u> | <u><u>2,304,434</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 FISCAL YEAR ENDED DECEMBER 31, 2015

Exhibit C-17b

| | 2015 | | | | 2014 |
|--|---------------------------|--------------------------------|--------------------|----------------------|---------------------------|
| | Actual (GAAP Basis) | Actual (Budgetary Basis) | Budget (Final) | Budget (Original) | Actual (GAAP Basis) |
| REVENUES: | | | | | |
| Property Tax | \$1,704,246 | \$1,655,263 | \$1,661,865 | \$1,661,865 | \$1,729,633 |
| 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 | 329 | 329 | 250 | 250 | 243 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 1,704,575 | 1,655,592 | 1,662,115 | 1,662,115 | 1,729,876 |
| EXPENDITURES: | | | | | |
| General Government: | | | | | |
| Fringe Benefits | 281,924 | 293,080 | 312,939 | 313,180 | 290,898 |
| Justice & Public Safety: | | | | | |
| Fringe Benefits | 1,271,288 | 1,324,526 | 1,414,273 | 1,415,365 | 1,278,619 |
| Health: | | | | | |
| Fringe Benefits | 0 | 35,747 | 38,170 | 38,199 | 0 |
| Education: | | | | | |
| Fringe Benefits | 0 | 262,050 | 279,805 | 280,021 | 0 |
| Social Services: | | | | | |
| Fringe Benefits | 0 | 456,960 | 566,589 | 564,691 | 0 |
| Development: | | | | | |
| Fringe Benefits | 21,827 | 291,583 | 311,340 | 311,580 | 17,346 |
| Highways & Bridges: | | | | | |
| Fringe Benefits | 10,815 | 97,493 | 104,099 | 104,179 | 100,452 |
| Total Expenditures | 1,585,854 | 2,761,439 | 3,027,215 | 3,027,215 | 1,687,315 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 118,721 | (1,105,847) | (1,365,100) | (1,365,100) | 42,561 |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 0 | 1,168,990 | 1,365,350 | 1,365,350 | 0 |
| Transfers Out | 0 | 0 | 0 | 0 | 0 |
| Net Other Financing Sources (Uses) | 0 | 1,168,990 | 1,365,350 | 1,365,350 | 0 |
| NET CHANGE IN FUND BALANCE | 118,721 | 63,143 | 250 | 250 | 42,561 |
| FUND BALANCE (DEFICIT)--Beginning of Year | 571,072 | 570,891 | 570,891 | 570,891 | 528,511 |
| FUND BALANCE (DEFICIT)--End of Year | 689,793 | 634,034 | 571,141 | 571,141 | 571,072 |
| Revenues/Sources Conversion to GAAP Basis | | 48,983 | | | |
| Expenditures/Uses Conversion to GAAP Basis | | 6,595 | | | |
| Beginning Fund Balance Conversion to GAAP Basis | | 181 | | | |
| GAAP Basis Fund Balance (Deficit) | | 689,793 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
 REGIONAL PLANNING COMMISSION USDA REVOLVING LOAN FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2015 and 2014

| <u>ASSETS</u> | <u>2015</u> | <u>2014</u> |
|---|---------------------------|---------------------------|
| Cash | \$167,005 | \$216,791 |
| Investments | 0 | 0 |
| Receivables, Net of Uncollectible Amounts: | | |
| Property Taxes | 0 | 0 |
| Intergovernmental | 0 | 0 |
| Program Loans--Current Portion | 48,327 | 23,622 |
| Accrued Interest | 570 | 529 |
| Other | 0 | 0 |
| Due From Other Funds | 0 | 0 |
| Program Loans Receivable--Long Term Portion | <u>363,229</u> | <u>193,115</u> |
| Total Assets | <u><u>579,131</u></u> | <u><u>434,057</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 |
| Unearned Revenue | <u>0</u> | <u>0</u> |
| Total Liabilities | <u>0</u> | <u>0</u> |
| FUND BALANCE (DEFICIT): | | |
| Restricted For Development | <u>579,131</u> | <u>434,057</u> |
| Total Fund Balance (Deficit) | <u>579,131</u> | <u>434,057</u> |
| Total Liabilities and Fund Balance | <u><u>579,131</u></u> | <u><u>434,057</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 FISCAL YEAR ENDED DECEMBER 31, 2015

| | 2015 | | | | 2014 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 168,750 | 168,750 | 150,000 | 150,000 | 147,866 |
| 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 | 9,429 | 9,429 | 7,600 | 7,600 | 7,488 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 178,179 | 178,179 | 157,600 | 157,600 | 155,354 |
| EXPENDITURES: | | | | | |
| Development: | | | | | |
| Salaries | 0 | 0 | 0 | 0 | 0 |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 |
| Commodities | 0 | 0 | 0 | 0 | 0 |
| Services | 31,838 | 31,838 | 35,000 | 25,000 | 1,029 |
| Bad Debts | 0 | 0 | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 31,838 | 31,838 | 35,000 | 25,000 | 1,029 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 146,341 | 146,341 | 122,600 | 132,600 | 154,325 |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | 0 |
| Transfers Out | (1,267) | (1,267) | (3,500) | (3,500) | (961) |
| Net Other Financing Sources (Uses) | (1,267) | (1,267) | (3,500) | (3,500) | (961) |
| NET CHANGE IN FUND BALANCE | 145,074 | 145,074 | 119,100 | 129,100 | 153,364 |
| FUND BALANCE (DEFICIT)--Beginning of Year | 434,057 | 434,057 | 434,057 | 434,057 | 280,693 |
| FUND BALANCE (DEFICIT)--End of Year | 579,131 | 579,131 | 553,157 | 563,157 | 434,057 |
| 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) | | 579,131 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
 REGIONAL PLANNING COMMISSION ECONOMIC DEVELOPMENT LOAN FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2015 and 2014

| <u>ASSETS</u> | <u>2015</u> | <u>2014</u> |
|---|---------------------------------|---------------------------------|
| Cash | \$3,726,448 | \$2,559,137 |
| Investments | 0 | 0 |
| Receivables, Net of Uncollectible Amounts: | | |
| Property Taxes | 0 | 0 |
| Intergovernmental | 0 | 0 |
| Program Loans--Current Portion | 209,776 | 425,470 |
| Accrued Interest | 5,097 | 10,384 |
| Other | 0 | 0 |
| Due From Other Funds | 0 | 4,375 |
| Program Loans Receivable--Long Term Portion | <u>2,047,702</u> | <u>3,053,215</u> |
| Total Assets | <u><u>5,989,023</u></u> | <u><u>6,052,581</u></u> |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 0 | 0 |
| Accounts Payable | 0 | 0 |
| Due To Other Funds | 13,454 | 15,902 |
| Funds Held For Others | 0 | 0 |
| Unearned Revenue | 0 | 0 |
| Advances from Other Funds | <u>12,500</u> | <u>40,000</u> |
| Total Liabilities | <u>25,954</u> | <u>55,902</u> |
| FUND BALANCE (DEFICIT): | | |
| Restricted For Development | <u>5,963,069</u> | <u>5,996,679</u> |
| Total Fund Balance (Deficit) | <u>5,963,069</u> | <u>5,996,679</u> |
| Total Liabilities and Fund Balance | <u><u>5,989,023</u></u> | <u><u>6,052,581</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 FISCAL YEAR ENDED DECEMBER 31, 2015

| | 2015 | | | | 2014 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 75,000 | 75,000 | 50,000 |
| 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 | 115,051 | 115,051 | 289,000 | 289,000 | 165,085 |
| Investment Earnings | 4,288 | 4,288 | 2,500 | 2,500 | 2,265 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 119,339 | 119,339 | 366,500 | 366,500 | 217,350 |
| EXPENDITURES: | | | | | |
| Development: | | | | | |
| 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 |
| Bad Debts | 15,030 | 10,393 | 111,500 | 120,500 | 322,033 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 15,030 | 10,393 | 111,500 | 120,500 | 322,033 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 104,309 | 108,946 | 255,000 | 246,000 | (104,683) |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | 0 |
| Transfers Out | (137,919) | (137,919) | (243,792) | (243,792) | (90,614) |
| Net Other Financing Sources (Uses) | (137,919) | (137,919) | (243,792) | (243,792) | (90,614) |
| NET CHANGE IN FUND BALANCE | (33,610) | (28,973) | 11,208 | 2,208 | (195,297) |
| FUND BALANCE (DEFICIT)--Beginning of Year | 5,996,679 | 6,487,715 | 6,487,715 | 6,487,715 | 6,191,976 |
| FUND BALANCE (DEFICIT)--End of Year | 5,963,069 | 6,458,742 | 6,498,923 | 6,489,923 | 5,996,679 |
| Revenues/Sources Conversion to GAAP Basis | | 0 | | | |
| Expenditures/Uses Conversion to GAAP Basis | | (4,637) | | | |
| Beginning Fund Balance Conversion to GAAP Basis | | (491,036) | | | |
| GAAP Basis Fund Balance (Deficit) | | 5,963,069 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
 WORKING CASH FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2015 and 2014

| <u>ASSETS</u> | <u>2015</u> | <u>2014</u> |
|--|---------------------------|---------------------------|
| Cash | \$377,965 | \$377,937 |
| 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>377,965</u></u> | <u><u>377,937</u></u> |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 0 | 0 |
| Accounts Payable | 0 | 0 |
| Due To Other Funds | 251 | 223 |
| Funds Held For Others | 0 | 0 |
| Unearned Revenue | <u>0</u> | <u>0</u> |
| Total Liabilities | <u>251</u> | <u>223</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>377,965</u></u> | <u><u>377,937</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 FISCAL YEAR ENDED DECEMBER 31, 2015

| | 2015 | | | | 2014 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 251 | 251 | 225 | 225 | 223 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 251 | 251 | 225 | 225 | 223 |
| 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 | 251 | 251 | 225 | 225 | 223 |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | 0 |
| Transfers Out | (251) | (251) | (251) | (225) | (223) |
| Net Other Financing Sources (Uses) | (251) | (251) | (251) | (225) | (223) |
| NET CHANGE IN FUND BALANCE | 0 | 0 | (26) | 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 | 377,688 | 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, 2015 and 2014

| | 2015 | 2014 |
|--|-------|-------|
| <u>ASSETS</u> | | |
| Cash | \$874 | \$812 |
| 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 | 0 | 0 |
| Total Assets | 874 | 812 |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 0 | 0 |
| Accounts Payable | 874 | 812 |
| Due To Other Funds | 0 | 0 |
| Funds Held For Others | 0 | 0 |
| Unearned Revenue | 0 | 0 |
| Total Liabilities | 874 | 812 |
| FUND BALANCE (DEFICIT): | | |
| Restricted For General Government | 0 | 0 |
| Total Fund Balance (Deficit) | 0 | 0 |
| Total Liabilities and Fund Balance | 874 | 812 |

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

| | 2015 | | | | 2014 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 11,034 | 11,034 | 12,000 | 12,000 | 12,036 |
| Investment Earnings | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 11,034 | 11,034 | 12,000 | 12,000 | 12,036 |
| EXPENDITURES: | | | | | |
| General Government: | | | | | |
| Salaries | 0 | 0 | 0 | 0 | 0 |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 |
| Commodities | 0 | 0 | 0 | 0 | 0 |
| Services | 11,034 | 11,034 | 12,000 | 12,000 | 12,036 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 11,034 | 11,034 | 12,000 | 12,000 | 12,036 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 0 | 0 | 0 | 0 | 0 |
| 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 | 0 | 0 | 0 | 0 | 0 |
| FUND BALANCE (DEFICIT)--Beginning of Year | 0 | 0 | 0 | 0 | 0 |
| FUND BALANCE (DEFICIT)--End of Year | 0 | 0 | 0 | 0 | 0 |
| 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) | | 0 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
SHERIFF DRUG FORFEITURES FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2015 and 2014

| <u>ASSETS</u> | <u>2015</u> | <u>2014</u> |
|--|-----------------------|----------------------|
| Cash | \$100,094 | \$85,341 |
| Investments | 0 | 0 |
| Receivables, Net of Uncollectible Amounts: | | |
| Property Taxes | 0 | 0 |
| Intergovernmental | 0 | 1,822 |
| Accrued Interest | 0 | 0 |
| Other | 275 | 0 |
| Due From Other Funds | | |
| Prepaid Expenses | <u>101</u> | <u>0</u> |
| Total Assets | <u><u>100,470</u></u> | <u><u>87,163</u></u> |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 0 | 0 |
| Accounts Payable | 283 | 211 |
| Due To Other Funds | 0 | 0 |
| Funds Held For Others | 0 | 0 |
| Unearned Revenue | <u>0</u> | <u>0</u> |
| Total Liabilities | <u>283</u> | <u>211</u> |
| FUND BALANCE (DEFICIT): | | |
| Restricted For Justice and Public Safety | <u>100,187</u> | <u>86,952</u> |
| Total Fund Balance (Deficit) | <u>100,187</u> | <u>86,952</u> |
| Total Liabilities and Fund Balance | <u><u>100,470</u></u> | <u><u>87,163</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 FISCAL YEAR ENDED DECEMBER 31, 2015

| | 2015 | | | | 2014 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 23,948 | 23,948 | 25,000 | 25,000 | (452) |
| Licenses & Permits | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 0 | 0 | 0 | 0 | 0 |
| Investment Earnings | 61 | 61 | 20 | 20 | 50 |
| Miscellaneous | 1 | 1 | 0 | 0 | 0 |
| Total Revenues | 24,010 | 24,010 | 25,020 | 25,020 | (402) |
| EXPENDITURES: | | | | | |
| Justice & Public Safety: | | | | | |
| Salaries | 0 | 0 | 0 | 0 | 0 |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 |
| Commodities | 5,267 | 5,267 | 8,432 | 8,000 | 5,877 |
| Services | 5,508 | 5,508 | 17,568 | 18,000 | 5,910 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 10,775 | 10,775 | 26,000 | 26,000 | 11,787 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 13,235 | 13,235 | (980) | (980) | (12,189) |
| 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 | 13,235 | 13,235 | (980) | (980) | (12,189) |
| FUND BALANCE (DEFICIT)--Beginning of Year | 86,952 | 86,952 | 86,952 | 86,952 | 99,141 |
| FUND BALANCE (DEFICIT)--End of Year | 100,187 | 100,187 | 85,972 | 85,972 | 86,952 |
| 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) | | 100,187 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT'S AUTOMATION FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2015 and 2014

| <u>ASSETS</u> | <u>2015</u> | <u>2014</u> |
|--|----------------------|----------------------|
| Cash | \$52,868 | \$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>33,360</u> | <u>90,709</u> |
| Total Assets | <u><u>86,228</u></u> | <u><u>90,709</u></u> |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 3,236 | 2,807 |
| Accounts Payable | 833 | 749 |
| Due To Other Funds | 565 | 73,822 |
| Funds Held For Others | 0 | 0 |
| Unearned Revenue | <u>0</u> | <u>0</u> |
| Total Liabilities | <u>4,634</u> | <u>77,378</u> |
| FUND BALANCE (DEFICIT): | | |
| Restricted For Justice and Public Safety | 81,594 | 13,331 |
| Unassigned | <u>0</u> | <u>0</u> |
| Total Fund Balance (Deficit) | <u>81,594</u> | <u>13,331</u> |
| Total Liabilities and Fund Balance | <u><u>86,228</u></u> | <u><u>90,709</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 FISCAL YEAR ENDED DECEMBER 31, 2015

| | 2015 | | | | 2014 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 272,845 | 272,845 | 330,800 | 330,800 | 270,019 |
| Investment Earnings | 7 | 7 | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 272,852 | 272,852 | 330,800 | 330,800 | 270,019 |
| EXPENDITURES: | | | | | |
| Justice & Public Safety: | | | | | |
| Salaries | 93,842 | 93,842 | 93,862 | 93,862 | 99,291 |
| Fringe Benefits | 24,189 | 24,189 | 26,141 | 26,141 | 26,403 |
| Commodities | 24,448 | 24,448 | 33,247 | 7,500 | 39,340 |
| Services | 137,712 | 137,712 | 144,613 | 141,500 | 152,397 |
| Capital Outlay | 0 | 0 | 0 | 0 | 11,594 |
| Total Expenditures | 280,191 | 280,191 | 297,863 | 269,003 | 329,025 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (7,339) | (7,339) | 32,937 | 61,797 | (59,006) |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 75,602 | 75,602 | 61,202 | 0 | 89,921 |
| Transfers Out | 0 | 0 | 0 | 0 | 0 |
| Net Other Financing Sources (Uses) | 75,602 | 75,602 | 61,202 | 0 | 89,921 |
| NET CHANGE IN FUND BALANCE | 68,263 | 68,263 | 94,139 | 61,797 | 30,915 |
| FUND BALANCE (DEFICIT)--Beginning of Year | 13,331 | 13,331 | 13,331 | 13,331 | (17,584) |
| FUND BALANCE (DEFICIT)--End of Year | 81,594 | 81,594 | 107,470 | 75,128 | 13,331 |
| 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) | | 81,594 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
 RECORDER'S AUTOMATION FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2015 and 2014

| <u>ASSETS</u> | <u>2015</u> | <u>2014</u> |
|--|-----------------------|-----------------------|
| Cash | \$599,756 | \$689,704 |
| 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>28,124</u> | <u>21,418</u> |
| Total Assets | <u><u>627,880</u></u> | <u><u>711,122</u></u> |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 542 | 34,300 |
| Accounts Payable | 5,180 | 481 |
| Due To Other Funds | 3,173 | 2,971 |
| Funds Held For Others | 0 | 0 |
| Unearned Revenue | <u>0</u> | <u>0</u> |
| Total Liabilities | <u>8,895</u> | <u>37,752</u> |
| FUND BALANCE (DEFICIT): | | |
| Restricted For General Government | <u>618,985</u> | <u>673,370</u> |
| Total Fund Balance (Deficit) | <u>618,985</u> | <u>673,370</u> |
| Total Liabilities and Fund Balance | <u><u>627,880</u></u> | <u><u>711,122</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 FISCAL YEAR ENDED DECEMBER 31, 2015

| | 2015 | | | | 2014 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 196,295 | 196,295 | 81,000 | 81,000 | 201,935 |
| Investment Earnings | 414 | 414 | 200 | 200 | 375 |
| Miscellaneous | 1,887 | 1,887 | 75,000 | 75,000 | 7,904 |
| Total Revenues | 198,596 | 198,596 | 156,200 | 156,200 | 210,214 |
| EXPENDITURES: | | | | | |
| General Government: | | | | | |
| Salaries | 15,638 | 15,638 | 30,649 | 30,702 | 16,847 |
| Fringe Benefits | 3,194 | 3,194 | 3,272 | 3,219 | 3,587 |
| Commodities | 6,490 | 6,490 | 17,600 | 17,600 | 8,371 |
| Services | 137,264 | 137,264 | 162,445 | 77,945 | 84,773 |
| Capital Outlay | 90,395 | 90,395 | 90,500 | 45,000 | 50,500 |
| Total Expenditures | 252,981 | 252,981 | 304,466 | 174,466 | 164,078 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (54,385) | (54,385) | (148,266) | (18,266) | 46,136 |
| 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 | (54,385) | (54,385) | (148,266) | (18,266) | 46,136 |
| FUND BALANCE (DEFICIT)--Beginning of Year | 673,370 | 673,370 | 673,370 | 673,370 | 627,234 |
| FUND BALANCE (DEFICIT)--End of Year | 618,985 | 618,985 | 525,104 | 655,104 | 673,370 |
| 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) | | 618,985 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
CHILD SUPPORT SERVICES FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2015 and 2014

| <u>ASSETS</u> | <u>2015</u> | <u>2014</u> |
|--|---------------------------|---------------------------|
| Cash | \$304,027 | \$374,282 |
| 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>304,027</u></u> | <u><u>374,282</u></u> |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 0 | 0 |
| Accounts Payable | 0 | 0 |
| Due To Other Funds | 0 | 61,915 |
| Funds Held For Others | 0 | 0 |
| Unearned Revenue | <u>0</u> | <u>0</u> |
| Total Liabilities | <u>0</u> | <u>61,915</u> |
| FUND BALANCE (DEFICIT): | | |
| Restricted For Justice and Public Safety | <u>304,027</u> | <u>312,367</u> |
| Total Fund Balance (Deficit) | <u>304,027</u> | <u>312,367</u> |
| Total Liabilities and Fund Balance | <u><u>304,027</u></u> | <u><u>374,282</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 FISCAL YEAR ENDED DECEMBER 31, 2015

| | 2015 | | | | 2014 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 13,104 | 13,104 | 50,000 | 50,000 | 16,083 |
| Investment Earnings | 209 | 209 | 0 | 0 | 222 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 13,313 | 13,313 | 50,000 | 50,000 | 16,305 |
| EXPENDITURES: | | | | | |
| Justice & Public Safety: | | | | | |
| Salaries | 0 | 0 | 0 | 0 | 0 |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 |
| Commodities | 1,247 | 1,247 | 8,000 | 8,000 | 352 |
| Services | 5 | 5 | 22,650 | 22,650 | 9,913 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 1,252 | 1,252 | 30,650 | 30,650 | 10,265 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 12,061 | 12,061 | 19,350 | 19,350 | 6,040 |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | 0 |
| Transfers Out | (20,401) | (20,401) | 30,401 | 10,000 | (61,915) |
| Net Other Financing Sources (Uses) | (20,401) | (20,401) | 30,401 | 10,000 | (61,915) |
| NET CHANGE IN FUND BALANCE | (8,340) | (8,340) | 49,751 | 29,350 | (55,875) |
| FUND BALANCE (DEFICIT)--Beginning of Year | 312,367 | 312,367 | 312,367 | 312,367 | 368,242 |
| FUND BALANCE (DEFICIT)--End of Year | 304,027 | 304,027 | 362,118 | 341,717 | 312,367 |
| 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) | | 304,027 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
 PROBATION SERVICES FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2015 and 2014

| <u>ASSETS</u> | <u>2015</u> | <u>2014</u> |
|--|-----------------------------|-----------------------------|
| Cash | \$1,370,137 | \$1,106,400 |
| Investments | 0 | 0 |
| Receivables, Net of Uncollectible Amounts: | | |
| Property Taxes | 0 | 0 |
| Intergovernmental | 0 | 0 |
| Accrued Interest | 0 | 0 |
| Other | 15 | 0 |
| Due From Other Funds | <u>0</u> | <u>0</u> |
| Total Assets | <u><u>1,370,152</u></u> | <u><u>1,106,400</u></u> |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 0 | 0 |
| Accounts Payable | 9,259 | 12,738 |
| Due To Other Funds | 14,400 | 16,879 |
| Funds Held For Others | 0 | 0 |
| Unearned Revenue | <u>0</u> | <u>0</u> |
| Total Liabilities | <u>23,659</u> | <u>29,617</u> |
| FUND BALANCE (DEFICIT): | | |
| Restricted For Justice and Public Safety | <u>1,346,493</u> | <u>1,076,783</u> |
| Total Fund Balance (Deficit) | <u>1,346,493</u> | <u>1,076,783</u> |
| Total Liabilities and Fund Balance | <u><u>1,370,152</u></u> | <u><u>1,106,400</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 FISCAL YEAR ENDED DECEMBER 31, 2015

| | 2015 | | | | 2014 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 554,033 | 554,033 | 542,000 | 542,000 | 570,468 |
| Investment Earnings | 804 | 804 | 375 | 375 | 554 |
| Miscellaneous | 3,542 | 3,542 | 0 | 0 | 5,961 |
| Total Revenues | 558,379 | 558,379 | 542,375 | 542,375 | 576,983 |
| EXPENDITURES: | | | | | |
| Justice & Public Safety: | | | | | |
| Salaries | 0 | 0 | 0 | 0 | 0 |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 |
| Commodities | 34,001 | 34,001 | 43,601 | 43,520 | 33,244 |
| Services | 230,268 | 230,268 | 385,979 | 391,100 | 173,463 |
| Capital Outlay | 0 | 0 | 0 | 0 | 58,705 |
| Total Expenditures | 264,269 | 264,269 | 429,580 | 434,620 | 265,412 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 294,110 | 294,110 | 112,795 | 107,755 | 311,571 |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | 0 |
| Transfers Out | (24,400) | (24,400) | (24,400) | (19,360) | (55,103) |
| Net Other Financing Sources (Uses) | (24,400) | (24,400) | (24,400) | (19,360) | (55,103) |
| NET CHANGE IN FUND BALANCE | 269,710 | 269,710 | 88,395 | 88,395 | 256,468 |
| FUND BALANCE (DEFICIT)--Beginning of Year | 1,076,783 | 1,076,783 | 1,076,783 | 1,076,783 | 820,315 |
| FUND BALANCE (DEFICIT)--End of Year | 1,346,493 | 1,346,493 | 1,165,178 | 1,165,178 | 1,076,783 |
| 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) | | 1,346,493 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
 TAX SALE AUTOMATION FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2015 and 2014

| <u>ASSETS</u> | <u>2015</u> | <u>2014</u> |
|--|----------------------|----------------------|
| Cash | \$49,527 | \$48,142 |
| Investments | 0 | 0 |
| Receivables, Net of Uncollectible Amounts: | | |
| Property Taxes | 0 | 0 |
| Intergovernmental | 0 | 0 |
| Accrued Interest | 0 | 0 |
| Other | 50 | 0 |
| Due From Other Funds | <u>0</u> | <u>0</u> |
| Total Assets | <u><u>49,577</u></u> | <u><u>48,142</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 |
| Unearned Revenue | <u>0</u> | <u>0</u> |
| Total Liabilities | <u>0</u> | <u>0</u> |
| FUND BALANCE (DEFICIT): | | |
| Restricted For General Government | <u>49,577</u> | <u>48,142</u> |
| Total Fund Balance (Deficit) | <u>49,577</u> | <u>48,142</u> |
| Total Liabilities and Fund Balance | <u><u>49,577</u></u> | <u><u>48,142</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 FISCAL YEAR ENDED DECEMBER 31, 2015

| | 2015 | | | | 2014 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 24,740 | 24,740 | 29,800 | 29,800 | 26,366 |
| Investment Earnings | 32 | 32 | 65 | 65 | 27 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 24,772 | 24,772 | 29,865 | 29,865 | 26,393 |
| EXPENDITURES: | | | | | |
| General Government: | | | | | |
| Salaries | 3,886 | 3,886 | 5,000 | 5,000 | 3,611 |
| Fringe Benefits | 472 | 472 | 639 | 639 | 460 |
| Commodities | 2,025 | 2,025 | 7,500 | 7,500 | 3,837 |
| Services | 16,954 | 16,954 | 22,339 | 22,339 | 17,551 |
| Capital Outlay | 0 | 0 | 5,000 | 5,000 | 0 |
| Total Expenditures | 23,337 | 23,337 | 40,478 | 40,478 | 25,459 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 1,435 | 1,435 | (10,613) | (10,613) | 934 |
| 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 | 1,435 | 1,435 | (10,613) | (10,613) | 934 |
| FUND BALANCE (DEFICIT)--Beginning of Year | 48,142 | 48,142 | 48,142 | 48,142 | 47,208 |
| FUND BALANCE (DEFICIT)--End of Year | 49,577 | 49,577 | 37,529 | 37,529 | 48,142 |
| 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) | | 49,577 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
STATE'S ATTORNEY DRUG FORFEITURES FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2015 and 2014

| <u>ASSETS</u> | <u>2015</u> | <u>2014</u> |
|--|----------------------|----------------------|
| Cash | \$0 | \$12,214 |
| 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>45,044</u> | <u>31,124</u> |
| Total Assets | <u><u>45,044</u></u> | <u><u>43,338</u></u> |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 0 | 0 |
| Accounts Payable | 10,423 | 2,450 |
| Due To Other Funds | 9,000 | 9,306 |
| Funds Held For Others | 0 | 0 |
| Unearned Revenue | <u>0</u> | <u>0</u> |
| Total Liabilities | <u>19,423</u> | <u>11,756</u> |
| FUND BALANCE (DEFICIT): | | |
| Restricted For Justice and Public Safety | <u>25,621</u> | <u>31,582</u> |
| Total Fund Balance (Deficit) | <u>25,621</u> | <u>31,582</u> |
| Total Liabilities and Fund Balance | <u><u>45,044</u></u> | <u><u>43,338</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 FISCAL YEAR ENDED DECEMBER 31, 2015

| | 2015 | | | | 2014 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 38,360 | 38,360 | 31,000 | 31,000 | 32,046 |
| Licenses & Permits | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 0 | 0 | 0 | 0 | 0 |
| Investment Earnings | 33 | 33 | 0 | 0 | 19 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 38,393 | 38,393 | 31,000 | 31,000 | 32,065 |
| EXPENDITURES: | | | | | |
| Justice & Public Safety: | | | | | |
| Salaries | 0 | 0 | 0 | 0 | 0 |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 |
| Commodities | 19,157 | 19,157 | 19,160 | 3,350 | 21,925 |
| Services | 16,197 | 16,197 | 16,198 | 2,025 | 4,227 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 35,354 | 35,354 | 35,358 | 5,375 | 26,152 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 3,039 | 3,039 | (4,358) | 25,625 | 5,913 |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | 0 |
| Transfers Out | (9,000) | (9,000) | (9,017) | (9,000) | (9,306) |
| Net Other Financing Sources (Uses) | (9,000) | (9,000) | (9,017) | (9,000) | (9,306) |
| NET CHANGE IN FUND BALANCE | (5,961) | (5,961) | (13,375) | 16,625 | (3,393) |
| FUND BALANCE (DEFICIT)--Beginning of Year | 31,582 | 31,582 | 31,582 | 31,582 | 34,975 |
| FUND BALANCE (DEFICIT)--End of Year | 25,621 | 25,621 | 18,207 | 48,207 | 31,582 |
| 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) | | 25,621 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
PROPERTY TAX INTEREST FEE FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2015 and 2014

| <u>ASSETS</u> | <u>2015</u> | <u>2014</u> |
|--|-----------------------|-----------------------|
| Cash | \$59,711 | \$58,699 |
| Investments | 100,262 | 100,419 |
| 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>159,973</u></u> | <u><u>159,118</u></u> |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 0 | 0 |
| Accounts Payable | 0 | 0 |
| Due To Other Funds | 59,705 | 58,300 |
| Funds Held For Others | 0 | 0 |
| Unearned Revenue | <u>0</u> | <u>0</u> |
| Total Liabilities | <u>59,705</u> | <u>58,300</u> |
| FUND BALANCE (DEFICIT): | | |
| Restricted For General Government | <u>100,268</u> | <u>100,818</u> |
| Total Fund Balance (Deficit) | <u>100,268</u> | <u>100,818</u> |
| Total Liabilities and Fund Balance | <u><u>159,973</u></u> | <u><u>159,118</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 FISCAL YEAR ENDED DECEMBER 31, 2015

| | 2015 | | | | 2014 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 58,740 | 58,740 | 58,705 | 54,000 | 58,680 |
| Investment Earnings | 415 | 572 | 1,000 | 1,000 | 438 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 59,155 | 59,312 | 59,705 | 55,000 | 59,118 |
| 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 | 59,155 | 59,312 | 59,705 | 55,000 | 59,118 |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | 0 |
| Transfers Out | (59,705) | (59,705) | 59,705 | 59,705 | (58,300) |
| Net Other Financing Sources (Uses) | (59,705) | (59,705) | 59,705 | 59,705 | (58,300) |
| NET CHANGE IN FUND BALANCE | (550) | (393) | 119,410 | 114,705 | 818 |
| FUND BALANCE (DEFICIT)--Beginning of Year | 100,818 | 100,399 | 100,399 | 100,399 | 100,000 |
| FUND BALANCE (DEFICIT)--End of Year | 100,268 | 100,006 | 219,809 | 215,104 | 100,818 |
| Revenues/Sources Conversion to GAAP Basis | | (157) | | | |
| Expenditures/Uses Conversion to GAAP Basis | | 0 | | | |
| Beginning Fund Balance Conversion to GAAP Basis | | 419 | | | |
| GAAP Basis Fund Balance (Deficit) | | 100,268 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
 ELECTION ASSISTANCE / ACCESSIBILITY GRANT FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2015 and 2014

| <u>ASSETS</u> | <u>2015</u> | <u>2014</u> |
|--|--------------------------|-------------------------|
| Cash | \$25,735 | \$5,186 |
| 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>25,735</u></u> | <u><u>5,186</u></u> |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 0 | 0 |
| Accounts Payable | 0 | 0 |
| Due To Other Funds | 20,538 | 0 |
| Funds Held For Others | 0 | 0 |
| Unearned Revenue | <u>0</u> | <u>0</u> |
| Total Liabilities | <u>20,538</u> | <u>0</u> |
| FUND BALANCE (DEFICIT): | | |
| Restricted For General Government | <u>5,197</u> | <u>5,186</u> |
| Total Fund Balance (Deficit) | <u>5,197</u> | <u>5,186</u> |
| Total Liabilities and Fund Balance | <u><u>25,735</u></u> | <u><u>5,186</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 FISCAL YEAR ENDED DECEMBER 31, 2015

| | 2015 | | | | 2014 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 20,538 | 20,538 | 20,539 | 20,000 | 62,155 |
| Fines & Forfeitures | 0 | 0 | 0 | 0 | 0 |
| Licenses & Permits | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 0 | 0 | 0 | 0 | 0 |
| Investment Earnings | 11 | 11 | 10 | 10 | 4 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 20,549 | 20,549 | 20,549 | 20,010 | 62,159 |
| EXPENDITURES: | | | | | |
| General Government: | | | | | |
| Salaries | 0 | 0 | 0 | 0 | 0 |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 |
| Commodities | 0 | 0 | 0 | 0 | 34,385 |
| Services | 0 | 0 | 0 | 20,010 | 0 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 | 20,010 | 34,385 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 20,549 | 20,549 | 20,549 | 0 | 27,774 |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | 0 |
| Transfers Out | (20,538) | (20,538) | (20,549) | 0 | (27,770) |
| Net Other Financing Sources (Uses) | (20,538) | (20,538) | (20,549) | 0 | (27,770) |
| NET CHANGE IN FUND BALANCE | 11 | 11 | 0 | 0 | 4 |
| FUND BALANCE (DEFICIT)--Beginning of Year | 5,186 | 5,186 | 5,186 | 5,186 | 5,182 |
| FUND BALANCE (DEFICIT)--End of Year | 5,197 | 5,197 | 5,186 | 5,186 | 5,186 |
| 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) | | 5,197 | | | |

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

| <u>ASSETS</u> | <u>2015</u> | <u>2014</u> |
|--|-------------------------|-------------------------|
| Cash | \$8,529 | \$8,523 |
| 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>8,529</u></u> | <u><u>8,523</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 |
| Unearned Revenue | <u>0</u> | <u>0</u> |
| Total Liabilities | <u>0</u> | <u>0</u> |
| FUND BALANCE (DEFICIT): | | |
| Restricted For Justice and Public Safety | <u>8,529</u> | <u>8,523</u> |
| Total Fund Balance (Deficit) | <u>8,529</u> | <u>8,523</u> |
| Total Liabilities and Fund Balance | <u><u>8,529</u></u> | <u><u>8,523</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 FISCAL YEAR ENDED DECEMBER 31, 2015

| | 2015 | | | | 2014 |
|--|---------------------------|--------------------------------|---------------------|----------------------|---------------------------|
| | 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 | 6 | 6 | 10 | 10 | 5 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | <u>6</u> | <u>6</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>6</u> | <u>6</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 | 6 | 6 | 10 | 10 | 5 |
| FUND BALANCE (DEFICIT)--Beginning of Year | <u>8,523</u> | <u>8,523</u> | <u>8,523</u> | <u>8,523</u> | <u>8,518</u> |
| FUND BALANCE (DEFICIT)--End of Year | <u><u>8,529</u></u> | <u><u>8,529</u></u> | <u><u>8,533</u></u> | <u><u>8,533</u></u> | <u><u>8,523</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>8,529</u></u> | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
 CIRCUIT CLERK OPERATIONS AND ADMINISTRATION FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2015 and 2014

| <u>ASSETS</u> | <u>2015</u> | <u>2014</u> |
|--|---------------------------|---------------------------|
| Cash | \$284,839 | \$147,607 |
| 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>72,723</u> |
| Total Assets | <u><u>284,839</u></u> | <u><u>220,330</u></u> |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 1,906 | 1,653 |
| Accounts Payable | 37,469 | 24,445 |
| Due To Other Funds | 338 | 653 |
| Funds Held For Others | 0 | 0 |
| Unearned Revenue | <u>0</u> | <u>0</u> |
| Total Liabilities | <u>39,713</u> | <u>26,751</u> |
| FUND BALANCE (DEFICIT): | | |
| Restricted For Justice and Public Safety | <u>245,126</u> | <u>193,579</u> |
| Total Fund Balance (Deficit) | <u>245,126</u> | <u>193,579</u> |
| Total Liabilities and Fund Balance | <u><u>284,839</u></u> | <u><u>220,330</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 FISCAL YEAR ENDED DECEMBER 31, 2015

| | 2015 | | | | 2014 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 217,914 | 217,914 | 175,000 | 175,000 | 169,409 |
| Investment Earnings | 173 | 173 | 100 | 100 | 129 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 218,087 | 218,087 | 175,100 | 175,100 | 169,538 |
| EXPENDITURES: | | | | | |
| Justice & Public Safety: | | | | | |
| Salaries | 55,280 | 55,280 | 55,298 | 55,298 | 58,496 |
| Fringe Benefits | 17,204 | 17,204 | 19,520 | 19,520 | 18,923 |
| Commodities | 38,430 | 38,430 | 60,310 | 74,500 | 54,765 |
| Services | 31,625 | 31,625 | 35,190 | 21,000 | 2,936 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 142,539 | 142,539 | 170,318 | 170,318 | 135,120 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 75,548 | 75,548 | 4,782 | 4,782 | 34,418 |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | 0 |
| Transfers Out | (24,001) | (24,001) | (24,001) | 0 | 0 |
| Net Other Financing Sources (Uses) | (24,001) | (24,001) | (24,001) | 0 | 0 |
| NET CHANGE IN FUND BALANCE | 51,547 | 51,547 | (19,219) | 4,782 | 34,418 |
| FUND BALANCE (DEFICIT)--Beginning of Year | 193,579 | 193,579 | 193,579 | 193,579 | 159,161 |
| FUND BALANCE (DEFICIT)--End of Year | 245,126 | 245,126 | 174,360 | 198,361 | 193,579 |
| 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) | | 245,126 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
 CIRCUIT CLERK ELECTRONIC CITATIONS FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2015 and 2014

| <u>ASSETS</u> | <u>2015</u> | <u>2014</u> |
|--|---------------------------|--------------------------|
| Cash | \$102,041 | \$77,697 |
| 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>102,041</u></u> | <u><u>77,697</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 |
| Unearned Revenue | <u>0</u> | <u>0</u> |
| Total Liabilities | <u>0</u> | <u>0</u> |
| FUND BALANCE (DEFICIT): | | |
| Restricted For Justice and Public Safety | <u>102,041</u> | <u>77,697</u> |
| Total Fund Balance (Deficit) | <u>102,041</u> | <u>77,697</u> |
| Total Liabilities and Fund Balance | <u><u>102,041</u></u> | <u><u>77,697</u></u> |

COUNTY OF CHAMPAIGN, ILLINOIS
 CIRCUIT CLERK ELECTRONIC CITATIONS FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

| | 2015 | | | | 2014 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 24,292 | 24,292 | 20,000 | 20,000 | 24,494 |
| Investment Earnings | 52 | 52 | 0 | 0 | 38 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 24,344 | 24,344 | 20,000 | 20,000 | 24,532 |
| 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 | 60,000 | 60,000 | 0 |
| Total Expenditures | 0 | 0 | 60,000 | 60,000 | 0 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 24,344 | 24,344 | (40,000) | (40,000) | 24,532 |
| 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 | 24,344 | 24,344 | (40,000) | (40,000) | 24,532 |
| FUND BALANCE (DEFICIT)--Beginning of Year | 77,697 | 77,697 | 77,697 | 77,697 | 53,165 |
| FUND BALANCE (DEFICIT)--End of Year | 102,041 | 102,041 | 37,697 | 37,697 | 77,697 |
| 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) | | 102,041 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
 STATES ATTORNEY RECORDS AUTOMATION FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2015 and 2014

| <u>ASSETS</u> | <u>2015</u> | <u>2014</u> |
|--|----------------------|---------------------|
| Cash | \$5,501 | \$7,196 |
| 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>4,942</u> | <u>0</u> |
| Total Assets | <u><u>10,443</u></u> | <u><u>7,196</u></u> |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 0 | 0 |
| Accounts Payable | 5,529 | 0 |
| Due To Other Funds | 0 | 0 |
| Funds Held For Others | 0 | 0 |
| Unearned Revenue | <u>0</u> | <u>0</u> |
| Total Liabilities | <u>5,529</u> | <u>0</u> |
| FUND BALANCE (DEFICIT): | | |
| Restricted For Justice and Public Safety | <u>4,914</u> | <u>7,196</u> |
| Total Fund Balance (Deficit) | <u>4,914</u> | <u>7,196</u> |
| Total Liabilities and Fund Balance | <u><u>10,443</u></u> | <u><u>7,196</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 FISCAL YEAR ENDED DECEMBER 31, 2015

| | 2015 | | | | 2014 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 8,860 | 8,860 | 8,110 | 8,110 | 8,673 |
| Investment Earnings | 6 | 6 | 0 | 0 | 4 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 8,866 | 8,866 | 8,110 | 8,110 | 8,677 |
| EXPENDITURES: | | | | | |
| Justice & Public Safety: | | | | | |
| Salaries | 0 | 0 | 0 | 0 | 0 |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 |
| Commodities | 9,453 | 9,453 | 10,795 | 7,500 | 6,562 |
| Services | 1,695 | 1,695 | 1,705 | 0 | 1,837 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 11,148 | 11,148 | 12,500 | 7,500 | 8,399 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (2,282) | (2,282) | (4,390) | 610 | 278 |
| 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 | (2,282) | (2,282) | (4,390) | 610 | 278 |
| FUND BALANCE (DEFICIT)--Beginning of Year | 7,196 | 7,196 | 7,196 | 7,196 | 6,918 |
| FUND BALANCE (DEFICIT)--End of Year | 4,914 | 4,914 | 2,806 | 7,806 | 7,196 |
| 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) | | 4,914 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
ACCESS INITIATIVE GRANT FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2015 and 2014

| | 2015 | 2014 |
|--|-----------|-----------|
| <u>ASSETS</u> | | |
| Cash | \$291,400 | \$444,945 |
| 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 | 0 | 0 |
| Total Assets | 291,400 | 444,945 |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 0 | 3,118 |
| Accounts Payable | 0 | 1,597 |
| Due To Other Funds | 1,710 | 5,847 |
| Funds Held For Others | 0 | 0 |
| Unearned Revenue | 289,690 | 0 |
| Total Liabilities | 291,400 | 10,562 |
| FUND BALANCE (DEFICIT): | | |
| Restricted For Health and Education | 0 | 434,383 |
| Total Fund Balance (Deficit) | 0 | 434,383 |
| Total Liabilities and Fund Balance | 291,400 | 444,945 |

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 FISCAL YEAR ENDED DECEMBER 31, 2015

| | 2015 | | | | 2014 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 273,548 | 563,238 | 814,615 | 814,615 | 1,316,504 |
| Fines & Forfeitures | 0 | 0 | 0 | 0 | 0 |
| Licenses & Permits | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 0 | 0 | 0 | 0 | 0 |
| Investment Earnings | 188 | 188 | 50 | 50 | 177 |
| Miscellaneous | 50 | 50 | 0 | 0 | 13,128 |
| Total Revenues | 273,786 | 563,476 | 814,665 | 814,665 | 1,329,809 |
| EXPENDITURES: | | | | | |
| Health: | | | | | |
| Salaries | 95,758 | 95,758 | 99,185 | 99,185 | 113,950 |
| Fringe Benefits | 23,155 | 23,155 | 24,285 | 24,285 | 29,188 |
| Commodities | 93 | 93 | 725 | 725 | 532 |
| Services | 589,163 | 589,163 | 910,851 | 910,851 | 1,061,168 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 708,169 | 708,169 | 1,035,046 | 1,035,046 | 1,204,838 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (434,383) | (144,693) | (220,381) | (220,381) | 124,971 |
| 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 | (434,383) | (144,693) | (220,381) | (220,381) | 124,971 |
| FUND BALANCE (DEFICIT)--Beginning of Year | 434,383 | 434,383 | 434,383 | 434,383 | 309,412 |
| FUND BALANCE (DEFICIT)--End of Year | 0 | 289,690 | 214,002 | 214,002 | 434,383 |
| Revenues/Sources Conversion to GAAP Basis | | (289,690) | | | |
| Expenditures/Uses Conversion to GAAP Basis | | 0 | | | |
| Beginning Fund Balance Conversion to GAAP Basis | | 0 | | | |
| GAAP Basis Fund Balance (Deficit) | | 0 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
 JAIL COMMISSARY FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2015 and 2014

| <u>ASSETS</u> | <u>2015</u> | <u>2014</u> |
|--|---------------------------|---------------------------|
| Cash | \$357,072 | \$331,824 |
| Investments | 0 | 0 |
| Receivables, Net of Uncollectible Amounts: | | |
| Property Taxes | 0 | 0 |
| Intergovernmental | 0 | 0 |
| Accrued Interest | 0 | 0 |
| Other | 4,585 | 5,015 |
| Due From Other Funds | <u>0</u> | <u>0</u> |
| Total Assets | <u><u>361,657</u></u> | <u><u>336,839</u></u> |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 0 | 0 |
| Accounts Payable | 3,148 | 3,650 |
| Due To Other Funds | 0 | 0 |
| Funds Held For Others | 0 | 0 |
| Unearned Revenue | <u>0</u> | <u>0</u> |
| Total Liabilities | <u>3,148</u> | <u>3,650</u> |
| FUND BALANCE (DEFICIT): | | |
| Restricted For Justice and Public Safety | <u>358,509</u> | <u>333,189</u> |
| Total Fund Balance (Deficit) | <u>358,509</u> | <u>333,189</u> |
| Total Liabilities and Fund Balance | <u><u>361,657</u></u> | <u><u>336,839</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 FISCAL YEAR ENDED DECEMBER 31, 2015

| | 2015 | | | | 2014 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 1,079 | 1,079 | 150 | 150 | 191 |
| Miscellaneous | 61,119 | 61,119 | 55,000 | 55,000 | 56,432 |
| Total Revenues | 62,198 | 62,198 | 55,150 | 55,150 | 56,623 |
| EXPENDITURES: | | | | | |
| Justice & Public Safety: | | | | | |
| Salaries | 0 | 0 | 0 | 0 | 0 |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 |
| Commodities | 8,178 | 8,178 | 10,673 | 2,600 | 2,012 |
| Services | 20,105 | 20,105 | 20,262 | 13,905 | 20,199 |
| Capital Outlay | 8,595 | 8,595 | 25,570 | 40,000 | 0 |
| Total Expenditures | 36,878 | 36,878 | 56,505 | 56,505 | 22,211 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 25,320 | 25,320 | (1,355) | (1,355) | 34,412 |
| 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 | 25,320 | 25,320 | (1,355) | (1,355) | 34,412 |
| FUND BALANCE (DEFICIT)--Beginning of Year | 333,189 | 333,189 | 333,189 | 333,189 | 298,777 |
| FUND BALANCE (DEFICIT)--End of Year | 358,509 | 358,509 | 331,834 | 331,834 | 333,189 |
| 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) | | 358,509 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY JAIL MEDICAL COSTS FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2015 and 2014

| <u>ASSETS</u> | <u>2015</u> | <u>2014</u> |
|--|---------------------|---------------------|
| Cash | \$2,882 | \$3,100 |
| 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>2,882</u></u> | <u><u>3,100</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 |
| Unearned Revenue | <u>0</u> | <u>0</u> |
| Total Liabilities | <u>0</u> | <u>0</u> |
| FUND BALANCE (DEFICIT): | | |
| Restricted For Justice and Public Safety | <u>2,882</u> | <u>3,100</u> |
| Total Fund Balance (Deficit) | <u>2,882</u> | <u>3,100</u> |
| Total Liabilities and Fund Balance | <u><u>2,882</u></u> | <u><u>3,100</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 FISCAL YEAR ENDED DECEMBER 31, 2015

| | 2015 | | | | 2014 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 26,572 | 26,572 | 26,800 | 26,800 | 26,982 |
| Investment Earnings | 10 | 10 | 7 | 7 | 11 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 26,582 | 26,582 | 26,807 | 26,807 | 26,993 |
| 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 | 26,582 | 26,582 | 26,807 | 26,807 | 26,993 |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | 0 |
| Transfers Out | (26,800) | (26,800) | (26,800) | (26,800) | (24,111) |
| Net Other Financing Sources (Uses) | (26,800) | (26,800) | (26,800) | (26,800) | (24,111) |
| NET CHANGE IN FUND BALANCE | (218) | (218) | 7 | 7 | 2,882 |
| FUND BALANCE (DEFICIT)--Beginning of Year | 3,100 | 3,100 | 3,100 | 3,100 | 218 |
| FUND BALANCE (DEFICIT)--End of Year | 2,882 | 2,882 | 3,107 | 3,107 | 3,100 |
| 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) | | 2,882 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY CLERK'S AUTOMATION FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2015 and 2014

| <u>ASSETS</u> | <u>2015</u> | <u>2014</u> |
|--|-----------------------|----------------------|
| Cash | \$75,354 | \$61,942 |
| 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>38,469</u> | <u>0</u> |
| Total Assets | <u><u>113,823</u></u> | <u><u>61,942</u></u> |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 0 | 0 |
| Accounts Payable | 266 | 245 |
| Due To Other Funds | 0 | 0 |
| Funds Held For Others | 0 | 0 |
| Unearned Revenue | <u>0</u> | <u>0</u> |
| Total Liabilities | <u>266</u> | <u>245</u> |
| FUND BALANCE (DEFICIT): | | |
| Restricted For General Government | <u>113,557</u> | <u>61,697</u> |
| Total Fund Balance (Deficit) | <u>113,557</u> | <u>61,697</u> |
| Total Liabilities and Fund Balance | <u><u>113,823</u></u> | <u><u>61,942</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 FISCAL YEAR ENDED DECEMBER 31, 2015

| | 2015 | | | | 2014 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 18,460 | 18,460 | 25,000 | 25,000 | 19,354 |
| Investment Earnings | 44 | 44 | 0 | 0 | 31 |
| Miscellaneous | 8,141 | 8,141 | 7,000 | 7,000 | 7,428 |
| Total Revenues | 26,645 | 26,645 | 32,000 | 32,000 | 26,813 |
| EXPENDITURES: | | | | | |
| General Government: | | | | | |
| Salaries | 0 | 0 | 10,000 | 10,000 | 565 |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 |
| Commodities | 13,254 | 13,254 | 13,284 | 13,000 | 12,284 |
| Services | 0 | 0 | 8,716 | 9,000 | 478 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 13,254 | 13,254 | 32,000 | 32,000 | 13,327 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 13,391 | 13,391 | 0 | 0 | 13,486 |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 38,469 | 38,469 | 0 | 0 | 0 |
| Transfers Out | 0 | 0 | 0 | 0 | 0 |
| Net Other Financing Sources (Uses) | 38,469 | 38,469 | 0 | 0 | 0 |
| NET CHANGE IN FUND BALANCE | 51,860 | 51,860 | 0 | 0 | 13,486 |
| FUND BALANCE (DEFICIT)--Beginning of Year | 61,697 | 61,697 | 61,697 | 61,697 | 48,211 |
| FUND BALANCE (DEFICIT)--End of Year | 113,557 | 113,557 | 61,697 | 61,697 | 61,697 |
| 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) | | 113,557 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT DOCUMENT STORAGE FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2015 and 2014

| <u>ASSETS</u> | <u>2015</u> | <u>2014</u> |
|--|-----------------------|-----------------------|
| Cash | \$288,102 | \$270,599 |
| 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>3,728</u> | <u>0</u> |
| Total Assets | <u><u>291,830</u></u> | <u><u>270,599</u></u> |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 2,900 | 2,408 |
| Accounts Payable | 68,085 | 37,890 |
| Due To Other Funds | 45 | 12,896 |
| Funds Held For Others | 0 | 0 |
| Unearned Revenue | <u>0</u> | <u>0</u> |
| Total Liabilities | <u>71,030</u> | <u>53,194</u> |
| FUND BALANCE (DEFICIT): | | |
| Restricted For Justice and Public Safety | <u>220,800</u> | <u>217,405</u> |
| Total Fund Balance (Deficit) | <u>220,800</u> | <u>217,405</u> |
| Total Liabilities and Fund Balance | <u><u>291,830</u></u> | <u><u>270,599</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 FISCAL YEAR ENDED DECEMBER 31, 2015

| | 2015 | | | | 2014 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 247,419 | 247,419 | 250,000 | 250,000 | 255,822 |
| Investment Earnings | 159 | 159 | 0 | 0 | 129 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 247,578 | 247,578 | 250,000 | 250,000 | 255,951 |
| EXPENDITURES: | | | | | |
| Justice & Public Safety: | | | | | |
| Salaries | 92,701 | 92,701 | 94,415 | 84,810 | 71,272 |
| Fringe Benefits | 32,215 | 32,215 | 34,733 | 44,338 | 23,405 |
| Commodities | 3,646 | 3,646 | 4,200 | 2,500 | 7,758 |
| Services | 83,337 | 83,337 | 100,020 | 102,720 | 57,742 |
| Capital Outlay | 15,484 | 15,484 | 16,000 | 15,000 | 15,484 |
| Total Expenditures | 227,383 | 227,383 | 249,368 | 249,368 | 175,661 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 20,195 | 20,195 | 632 | 632 | 80,290 |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | 0 |
| Transfers Out | (16,800) | (16,800) | (16,800) | 0 | (11,127) |
| Net Other Financing Sources (Uses) | (16,800) | (16,800) | (16,800) | 0 | (11,127) |
| NET CHANGE IN FUND BALANCE | 3,395 | 3,395 | (16,168) | 632 | 69,163 |
| FUND BALANCE (DEFICIT)--Beginning of Year | 217,405 | 217,405 | 217,405 | 217,405 | 148,242 |
| FUND BALANCE (DEFICIT)--End of Year | 220,800 | 220,800 | 201,237 | 218,037 | 217,405 |
| 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) | | 220,800 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
 VICTIM ADVOCACY GRANT FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2015 and 2014

| <u>ASSETS</u> | <u>2015</u> | <u>2014</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>37,088</u> | <u>19,227</u> |
| Total Assets | <u><u>37,088</u></u> | <u><u>19,227</u></u> |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 1,907 | 1,653 |
| Accounts Payable | 0 | 0 |
| Due To Other Funds | 49,986 | 31,124 |
| Funds Held For Others | 0 | 0 |
| Unearned Revenue | <u>0</u> | <u>0</u> |
| Total Liabilities | <u>51,893</u> | <u>32,777</u> |
| FUND BALANCE (DEFICIT): | | |
| Restricted For Justice and Public Safety | 0 | 0 |
| Unassigned | <u>(14,805)</u> | <u>(13,550)</u> |
| Total Fund Balance (Deficit) | <u>(14,805)</u> | <u>(13,550)</u> |
| Total Liabilities and Fund Balance | <u><u>37,088</u></u> | <u><u>19,227</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 FISCAL YEAR ENDED DECEMBER 31, 2015

| | 2015 | | | | 2014 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 34,525 | 34,525 | 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 | 0 | 0 | 0 | 0 | 1 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 34,525 | 34,525 | 34,525 | 34,525 | 34,526 |
| EXPENDITURES: | | | | | |
| Justice & Public Safety: | | | | | |
| Salaries | 55,280 | 55,280 | 55,280 | 55,278 | 58,476 |
| 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 | 55,280 | 55,280 | 55,280 | 55,278 | 58,476 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (20,755) | (20,755) | (20,755) | (20,753) | (23,950) |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 19,500 | 19,500 | 19,452 | 19,452 | 19,227 |
| Transfers Out | 0 | 0 | 0 | 0 | 0 |
| Net Other Financing Sources (Uses) | 19,500 | 19,500 | 19,452 | 19,452 | 19,227 |
| NET CHANGE IN FUND BALANCE | (1,255) | (1,255) | (1,303) | (1,301) | (4,723) |
| FUND BALANCE (DEFICIT)--Beginning of Year | (13,550) | (13,550) | (13,550) | (13,550) | (8,827) |
| FUND BALANCE (DEFICIT)--End of Year | (14,805) | (14,805) | (14,853) | (14,851) | (13,550) |
| 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) | | (14,805) | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
SOLID WASTE MANAGEMENT FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2015 and 2014

| <u>ASSETS</u> | <u>2015</u> | <u>2014</u> |
|--|----------------------|----------------------|
| Cash | \$67,947 | \$69,882 |
| 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>67,947</u></u> | <u><u>69,882</u></u> |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 0 | 0 |
| Accounts Payable | 863 | 949 |
| Due To Other Funds | 0 | 0 |
| Funds Held For Others | 0 | 0 |
| Unearned Revenue | <u>0</u> | <u>1,350</u> |
| Total Liabilities | <u>863</u> | <u>2,299</u> |
| FUND BALANCE (DEFICIT): | | |
| Committed To General Government | <u>67,084</u> | <u>67,583</u> |
| Total Fund Balance (Deficit) | <u>67,084</u> | <u>67,583</u> |
| Total Liabilities and Fund Balance | <u><u>67,947</u></u> | <u><u>69,882</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 FISCAL YEAR ENDED DECEMBER 31, 2015

| | 2015 | | | | 2014 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 6,250 | 6,250 | 6,250 | 2,000 | 2,000 |
| Fines & Forfeitures | 0 | 0 | 0 | 0 | 0 |
| Licenses & Permits | 2,000 | 2,000 | 1,500 | 1,500 | 1,450 |
| Charges for Services | 0 | 0 | 0 | 0 | 0 |
| Investment Earnings | 46 | 46 | 40 | 40 | 41 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 8,296 | 8,296 | 7,790 | 3,540 | 3,491 |
| EXPENDITURES: | | | | | |
| General Government: | | | | | |
| Salaries | 0 | 0 | 0 | 0 | 0 |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 |
| Commodities | 2,147 | 2,147 | 2,147 | 500 | 1,091 |
| Services | 6,648 | 6,648 | 6,653 | 3,100 | 1,464 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 8,795 | 8,795 | 8,800 | 3,600 | 2,555 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (499) | (499) | (1,010) | (60) | 936 |
| 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 | (499) | (499) | (1,010) | (60) | 936 |
| FUND BALANCE (DEFICIT)--Beginning of Year | 67,583 | 67,583 | 67,583 | 67,583 | 66,647 |
| FUND BALANCE (DEFICIT)--End of Year | 67,084 | 67,084 | 66,573 | 67,523 | 67,583 |
| 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) | | 67,084 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
CHILD ADVOCACY CENTER FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2015 and 2014

| <u>ASSETS</u> | <u>2015</u> | <u>2014</u> |
|--|----------------------|----------------------|
| Cash | \$11,775 | \$72,722 |
| Investments | 0 | 0 |
| Receivables, Net of Uncollectible Amounts: | | |
| Property Taxes | 0 | 0 |
| Intergovernmental | 11,943 | 16,935 |
| Accrued Interest | 0 | 0 |
| Other | 0 | 0 |
| Due From Other Funds | <u>0</u> | <u>0</u> |
| Total Assets | <u><u>23,718</u></u> | <u><u>89,657</u></u> |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 3,827 | 3,594 |
| Accounts Payable | 1,971 | 2,549 |
| Due To Other Funds | 2,285 | 3,070 |
| Funds Held For Others | 0 | 0 |
| Unearned Revenue | <u>0</u> | <u>0</u> |
| Total Liabilities | <u>8,083</u> | <u>9,213</u> |
| FUND BALANCE (DEFICIT): | | |
| Restricted For Justice and Public Safety | <u>15,635</u> | <u>80,444</u> |
| Total Fund Balance (Deficit) | <u>15,635</u> | <u>80,444</u> |
| Total Liabilities and Fund Balance | <u><u>23,718</u></u> | <u><u>89,657</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 FISCAL YEAR ENDED DECEMBER 31, 2015

| | 2015 | | | | 2014 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 151,527 | 151,527 | 189,583 | 189,583 | 188,504 |
| Fines & Forfeitures | 0 | 0 | 0 | 0 | 0 |
| Licenses & Permits | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 0 | 0 | 0 | 0 | 0 |
| Investment Earnings | 40 | 40 | 10 | 10 | 37 |
| Miscellaneous | 16,633 | 16,633 | 23,000 | 23,000 | 70,470 |
| Total Revenues | 168,200 | 168,200 | 212,593 | 212,593 | 259,011 |
| EXPENDITURES: | | | | | |
| Justice & Public Safety: | | | | | |
| Salaries | 114,915 | 114,915 | 118,942 | 118,942 | 121,295 |
| Fringe Benefits | 28,817 | 28,817 | 31,655 | 31,655 | 31,613 |
| Commodities | 7,182 | 7,182 | 24,670 | 22,900 | 10,336 |
| Services | 68,332 | 68,332 | 76,422 | 80,192 | 75,417 |
| Capital Outlay | 13,763 | 13,763 | 14,000 | 12,000 | 0 |
| Total Expenditures | 233,009 | 233,009 | 265,689 | 265,689 | 238,661 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (64,809) | (64,809) | (53,096) | (53,096) | 20,350 |
| 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 | (64,809) | (64,809) | (53,096) | (53,096) | 20,350 |
| FUND BALANCE (DEFICIT)--Beginning of Year | 80,444 | 80,444 | 80,444 | 80,444 | 60,094 |
| FUND BALANCE (DEFICIT)--End of Year | 15,635 | 15,635 | 27,348 | 27,348 | 80,444 |
| 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) | | 15,635 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
SPECIALTY COURTS FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2015 and 2014

| <u>ASSETS</u> | <u>2015</u> | <u>2014</u> |
|--|-----------------------|-----------------------|
| Cash | \$68,441 | \$114,407 |
| 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>56,188</u> | <u>0</u> |
| Total Assets | <u><u>124,629</u></u> | <u><u>114,407</u></u> |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 1,466 | 0 |
| Accounts Payable | 370 | 0 |
| Due To Other Funds | 239 | 0 |
| Funds Held For Others | 0 | 0 |
| Unearned Revenue | <u>0</u> | <u>0</u> |
| Total Liabilities | <u>2,075</u> | <u>0</u> |
| FUND BALANCE (DEFICIT): | | |
| Restricted For Justice and Public Safety | <u>122,554</u> | <u>114,407</u> |
| Total Fund Balance (Deficit) | <u>122,554</u> | <u>114,407</u> |
| Total Liabilities and Fund Balance | <u><u>124,629</u></u> | <u><u>114,407</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 FISCAL YEAR ENDED DECEMBER 31, 2015

| | 2015 | | | | 2014 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 42,313 |
| Fines & Forfeitures | 0 | 0 | 0 | 0 | 0 |
| Licenses & Permits | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 21,606 | 21,606 | 20,734 | 20,734 | 21,529 |
| Investment Earnings | 65 | 65 | 25 | 25 | 65 |
| Miscellaneous | 100 | 100 | 500 | 500 | 530 |
| Total Revenues | 21,771 | 21,771 | 21,259 | 21,259 | 64,437 |
| EXPENDITURES: | | | | | |
| Justice & Public Safety: | | | | | |
| Salaries | 41,377 | 41,377 | 43,930 | 43,930 | 0 |
| Fringe Benefits | 13,353 | 13,353 | 15,989 | 15,989 | 0 |
| Commodities | 0 | 0 | 0 | 0 | 0 |
| Services | 15,082 | 15,082 | 20,000 | 20,000 | 75,260 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 69,812 | 69,812 | 79,919 | 79,919 | 75,260 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (48,041) | (48,041) | (58,660) | (58,660) | (10,823) |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 56,188 | 56,188 | 59,919 | 59,919 | 32,948 |
| Transfers Out | 0 | 0 | 0 | 0 | 0 |
| Net Other Financing Sources (Uses) | 56,188 | 56,188 | 59,919 | 59,919 | 32,948 |
| NET CHANGE IN FUND BALANCE | 8,147 | 8,147 | 1,259 | 1,259 | 22,125 |
| FUND BALANCE (DEFICIT)--Beginning of Year | 114,407 | 114,407 | 114,407 | 114,407 | 92,282 |
| FUND BALANCE (DEFICIT)--End of Year | 122,554 | 122,554 | 115,666 | 115,666 | 114,407 |
| 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) | | 122,554 | | | |