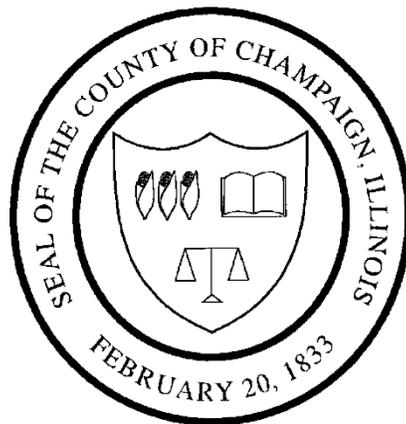


***County of
Champaign,
Illinois***

***Comprehensive
Annual Financial Report***

***Thirteen Months Ended
December 31, 2014***



***County of
Champaign,
Illinois***

***Comprehensive
Annual Financial Report***

***Thirteen Months Ended
December 31, 2014***

*Presented by: John Farney
Champaign County Auditor
Prepared by: Barbara J. Ramsay, CPA
Chief Deputy Auditor
1776 E. Washington
Urbana, IL 61802*

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Introductory Section



OFFICE OF THE AUDITOR
CHAMPAIGN COUNTY, ILLINOIS

June 30, 2015

To the County Board and the Citizens of Champaign County:

The Comprehensive Annual Financial Report (CAFR) of the County of Champaign, Illinois for the thirteen months ended December 31, 2014 is submitted herewith. The CAFR is management's annual financial report to its taxpayers, governing board, oversight bodies, investors and creditors.

This report consists of management's representations concerning the finances of the County of Champaign. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of the County has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the County's financial statements in conformity with Generally Accepted Accounting Principles (GAAP). Because the cost of internal controls should not outweigh their benefits, the County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The County's financial statements have been audited by CliftonLarsonAllen LLP, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the thirteen months ended December 31, 2014, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditors' report is presented as the first component of the financial section of the report.

The independent audit of the financial statements of the County was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in the Single Audit Section of this report.

GAAP require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The County's MD&A can be found immediately following the report of the independent auditors.

Profile of the Government

Incorporated in 1833, Champaign County is located about 135 miles south of Chicago, at the crossroads of Interstates 57, 72, and 74 in the heart of East Central Illinois. The County is nearly 1,000 square miles in area, with a population of 204,897 (2013 estimate) who live in two cities, 24 incorporated villages, and on rural home sites.

The economic base of Champaign County is comprised largely of education, agriculture and medicine. Champaign County is home to the University of Illinois, and enjoys the benefits of both urban and rural life, with abundant cultural and athletic events; ranging from performing arts and museums to Big Ten Sports. Champaign County is a regional medical center with two large clinic/hospital complexes. Over 90% of Champaign County's land is farmed. The principal crops are corn and soybeans.

The Champaign County Board is the legislative arm of County Government. The Board consists of 22 board members, 2 from each of 11 districts. The board members elect a chairman for a two-year term from among the members. There is an appointed county administrator with the responsibility of service to the board.

Illinois law determines the functions and services of county government. The largest portion of the County's governmental expenditures are for the administration of justice and public safety, including the State's Attorney, Public Defender, Circuit Clerk, Circuit Court, Court Services (adult and juvenile probation and juvenile detention center), and the Sheriff's functions (road patrol and the county correctional center).

Other functions mandated by state statute include the construction and maintenance of county highways and bridges, the maintenance of the property tax system, voter registration and the election system, vital records such as birth, marriage, and death certificates, and the recording of deeds and other real estate records.

The County also operates a nursing home, funded primarily by patient fees and Medicare/Medicaid reimbursements. Voters approved special property taxes in 1972 to fund mental health services, in 1995 to fund a Cooperative Extension Service, in 1996 to fund public health services for all county residents, in 2002 to fund social security and retirement contributions for Nursing Home employees, and in 2004 to fund services for the developmentally disabled.

The Champaign County Board created the Regional Planning Commission (RPC) in 1966 under state-enabling legislation allowing counties to create planning commissions for the welfare of County residents. Over the past decades, the RPC has expanded its scope beyond land use

planning, and has been involved extensively in community development and economic development, distribution of federal community services block grant funds, housing programs, weatherization and energy assistance programs, job and police training, transportation planning, senior and social services. In 1994, RPC began the operation of the Champaign County Head Start pre-school program.

There are 185 taxing districts in Champaign County. The County Treasurer is the tax collector for all these districts. In addition, the County Board is responsible for appointing the boards of special districts such as cemetery districts, mass transit, and forest preserve districts. The districts are not considered part of county government since they are independent in setting taxes and budgets.

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the County operates.

Local Economy. Champaign County has not been immune to the effects of the national economic downturn. Still, Champaign County has fared better than many other localities in Illinois, due to the area's diverse and relatively stable economic base. The University of Illinois dominates the local economy with over 31,000 jobs. The Champaign-Urbana area is a regional healthcare center featuring Carle Foundation Hospital and Clinic, Presence Covenant Medical Center, and Christie Clinic. The remaining commercial base of the economy is primarily comprised of retail, food, service, and agriculture. The average unemployment rate for Champaign County decreased to 6.1% in 2014, a decrease from the previous year's rate of 8.2%, nearing the 5.7% experienced in 2008. This rate is slightly higher than the state rate of 6.0% and national rate of 5.5% at the close of 2014.

Long Term Financial Planning. The ending budgetary-basis fund balance for the general fund sits at 11.0% of actual total general fund expenditures and transfers out at the close of the thirteen months ended December 31, 2014. A goal of 12.5% is set forth in policy guidelines adopted by the County Board for budgetary and planning purposes. This lower fund balance was to be expected due to the adoption of a 13-month fiscal year in 2014.

The Champaign County Nursing Home continues to be an area of growing financial concern. The Home will once again finish the year with a negative outlook. Managed by a firm specializing in Nursing Home operations, outside factors, such as Medicare & Medicaid reimbursement rates and the timeliness of State payments have great influence on the Home's bottom line. Cash flow at the Nursing Home requires daily monitoring by County and Home financial staff.

Fiscal Year. On March 21, 2013, the County Board approved Resolution 8468 which changed the County's old fiscal year of December 1st through November 30th, to a fiscal year based on the calendar year, namely January 1st through December 31st. In order to implement this change to a

calendar year, the County Board also resolved that the FY2014 budget should be adopted for a thirteen (13) month period from December 1st, 2013 through December 31st, 2014.

Cash Management Policies and Practices. The County's investment policy is to minimize risk while maintaining a competitive yield. Cash temporarily idle during the year was invested in certificates of deposit, money market accounts, and the State Treasurer's investment pool. County government is restricted in its investment options by state law, and will remain in conservative investment portfolios.

As of December 31, 2014 the County had \$32,352,897 in cash on hand, demand deposits, and various investment instruments. Details of the County's deposits and investments are explained in Note 6 of the Notes to the Financial Statements.

Risk Management. The County maintains a self-funded insurance fund for worker's compensation insurance and liability and auto insurance. The County's risk retention for worker's compensation insurance is \$250,000 per individual per claim and for liability and auto insurance is \$250,000 per occurrence. Commercial insurance has been purchased for claims in excess of this retention. Additional information on the County's risk management activity can be found in Note 16 of the Notes to the Financial Statements.

Pension and Other Post-Employment Benefits. The County provides pension benefits for its employees through a state-wide plan managed by the Illinois Municipal Retirement Fund (IMRF). The County has no obligation in connection with pension benefits offered through this plan beyond its annual contributions to IMRF. Additional information on the County's pension arrangements can be found in Note 24 of the Notes to the Financial Statements.

The County provides other post-employment benefits (OPEB) to employees in the form of an implicit rate subsidy for retirees' health insurance premiums. Although retirees pay the entire amount of their health insurance premiums, the premiums are set at a blended rate based on the entire group, which includes younger, healthier active employees along with the retirees. Thus, the retirees pay premiums that are lower than the true cost of the healthcare benefits they receive. See Note 25 in the Notes to the Financial Statements for further discussion of OPEB.

Awards

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Champaign County for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended November 30, 2013. In order to be awarded a Certificate of Achievement, the County published an easily readable and efficiently organized CAFR. This report satisfied both GAAP and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

Acknowledgements

I would like to thank several people for their hard work on this year's Comprehensive Annual Financial Report. The entire staff of the Champaign County Auditor's Office contributed to this document, and their dedication to their work must be recognized. This report is primarily the work of Chief Deputy/Accounting Manager, Barbara Ramsay, CPA. I would like to express my appreciation to her and all the employees of the office.

I'd also like to recognize Champaign County Board Chairman Patti Petrie, Finance Committee Deputy Chair Christopher Alix, County Administrator Deb Busey and the entire Champaign County Board for their support for maintaining the highest standards of professionalism in the management of the County's finances and to Countywide Elected Officials and Department Heads for their cooperation in the audit process.

Respectfully submitted,

A handwritten signature in black ink that reads "John Farney". The signature is written in a cursive, flowing style with a large initial "J" and "F".

JOHN FARNEY
CHAMPAIGN COUNTY AUDITOR



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**County of Champaign
Illinois**

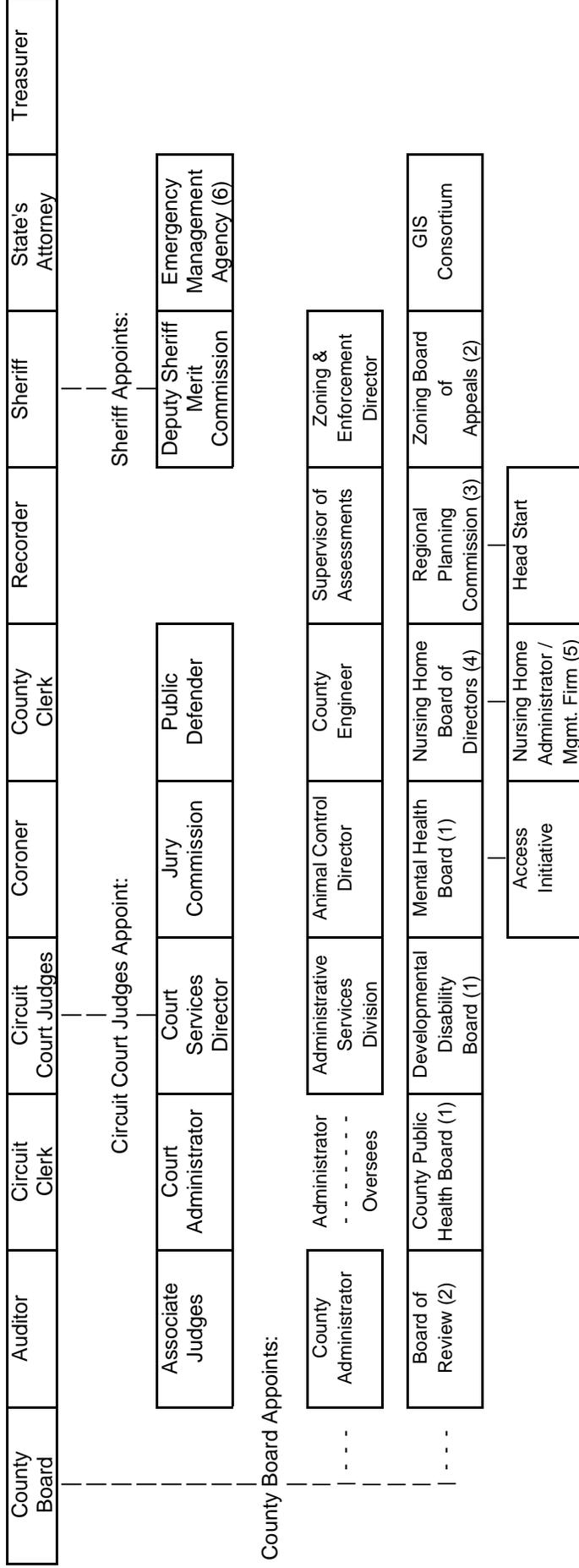
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

November 30, 2013

Executive Director/CEO

COUNTY OF CHAMPAIGN, ILLINOIS
 ORGANIZATION CHART
 December 31, 2014

VOTERS ELECT:



- (1) Appointed boards operate with different degrees of independence. The Mental Health Board, Developmental Disability Board and County Public Health Board are appointed by the County Board. Their budgets and tax levies require County Board approval, but their expenditures do not.
- (2) The Board of Review and Zoning Board of Appeals are appointed by the County Board and their budgets and expenditures require County Board approval.
- (3) The Regional Planning Commission consists of two members of the County Board, the Chairman of the County Board (an ex-officio member), the mayors of Champaign, Urbana, and Rantoul, a second representative appointed by Champaign and a second representative appointed by Urbana. One additional member, elected by the RPC Commission members, serves as minority representative. The RPC budget and expenditures require County Board approval, but the Board has delegated expenditure oversight to the Commissioners.
- (4) Nursing Home Board of Directors is appointed by the County Board. Their budget and expenditures are part of the Nursing Home budget and require County Board approval.
- (5) Since July 2008, the County Board contracts with a management consulting firm to manage the County Nursing Home. The Nursing Home Administrator is an employee of the consulting firm, not the County.
- (6) Since February 2013, the County Sheriff has been appointed to assume emergency management responsibility for Champaign County.

County of Champaign, Illinois
Principal Officials: Elected
December 31, 2014

Auditor
John Farney

State's Attorney
Julia Rietz

Circuit Clerk
Katie Blakeman

Treasurer / Collector
Daniel Welch

Circuit Judges
Arnold Blockman
Harry Clem
Thomas Difanis
Jeffrey Ford
Michael Jones
Heidi Ladd

County Board Members

Pattsi Petrie, Chair (2)
Alan Kurtz, Chair (1)
Christopher Alix
Jack Anderson (2)
Astrid Berkson
Lloyd Carter, Jr.
Lorraine Cowart
Aaron Esry
Stan Harper
Shanna Jo Harrison (2)
Josh Hartke
Stan James (1)
John D. Jay
Jeff Kibler
Ralph Langenheim (1)
Gary Maxwell
Jim McGuire
Diane Michaels
Max Mitchell
James Quisenberry
Michael Richards (1)
Scott Redenbaugh (1) (3)
Giraldo Rosales
Jonathan Schroeder
C. Pius Weibel (2)

Coroner
Duane Northrup

County Clerk
Gordy Hulten

Recorder
Barbara Frasca

Sheriff / Public Safety Director
Daniel Walsh

(1) term ended 12/1/2014, (2) term began 12/1/2014,

(3) resigned 12/4/2014

County of Champaign, Illinois
Principal Officials: Appointed
December 31, 2014

Animal Control Director
Stephanie Joos

Emergency Management
Agency Director
John Dwyer

Associate Circuit Judges
Holly Clemons
John Kennedy
Richard Klaus
Chase Leonhard
Brian McPheters

Mental Health Board
Executive Director
Peter Tracy

Board of Review Chairman
Elizabeth Burgener-Patton

Nursing Home Administrator
Karen Noffke
Management Performance
Associates, Inc.

Child Advocacy Center
Executive Director
Adelaide Aime

Public Defender
Randall Rosenbaum

County Administrator
Debra Busey

Regional Planning Commission
Chief Executive Officer
Cameron Moore

County Highway Engineer
Jeffrey Blue

Supervisor of Assessments
Stan Jenkins

Court Services Director
Joseph Gordon

Zoning and Enforcement Director
John Hall

County of Champaign, Illinois
General Information
December 31, 2014

DATE OF INCORPORATION: February 20, 1833

FORM OF GOVERNMENT: 22-member County Board, 2 representatives from each of eleven districts

COUNTY EMPLOYEES: 761 full-time, 320 part-time

COUNTY SEAT: Urbana (which, with its twin city of Champaign, is the urban center of the County)

LAND AREA: 996 square miles (637,605 acres)

POPULATION:	U.S. Census	1950	106,100
		1960	132,436
		1970	163,281
		1980	168,392
		1990	173,025
		2000	179,669
		2010	201,081
		2013 est.	204,897

COUNTY ROADS: 193 miles of paved roads under County jurisdiction.

TRANSPORTATION: Passenger airlines (1); railroad lines (1); bus lines (3);
major federal and state highways, including 3 interstate highways.

AGRICULTURE: Corn and soybeans are the major crops. Per the USDA Census of Agriculture:

<u>Year</u>	<u>Farmland Acreage</u>	<u>% of Farmland To Total Acreage</u>
1982	600,159	94.1%
1987	594,227	93.1%
1992	571,807	89.6%
1997	567,697	89.0%
2002	577,066	90.5%
2007	550,481	86.3%
2012	616,493	96.7%

MAJOR INSTITUTIONS:

University of Illinois: The County's largest single employer, this 1,783 acre main campus of the state university employs 31,071 people, including 7,508 academic employees; 3,982 academic professionals; 9,002 hourly student employees; and 4,332 civil service employees. Student enrollment is 43,603.

Parkland Community College: A two-year community college with 8,443 students and 1,303 employees, Parkland serves portions of twelve counties in East Central Illinois.

County of Champaign, Illinois
Fund Descriptions
December, 2014

GOVERNMENTAL FUNDS

General Corporate Fund 080: The principal operating fund of the County finances most activities for which there is no specific tax levy or user fee. The General Corporate property tax rate limit is .25% [Illinois Compiled Statutes 55 ILCS 5/5-1024]. An additional property tax for cooperative extension education, passed by referendum in November, 1995, has a limit of .03% [505 ILCS 45/8]. Proceeds from the cooperative extension tax levy are passed on to the University of Illinois.

Special Revenue Funds

Access Initiative Grant Fund 641: Federally funded grant to transform the system of care for children with serious emotional disturbances into one that is more family-driven, youth-guided, and culturally and linguistically competent. Use is restricted by the grant agreement.

Animal Control Fund 091: License and other fees to provide for the registration of dogs and cats, impoundment of strays, and rabies control. Use is restricted by state statute [510 ILCS 5/7] and County Ordinance [No. 822].

Child Advocacy Center Fund 679: Federal, state and local grant funding for the operation of a child advocacy center to provide abuse prevention education, compassionate support to abused children and coordination of the investigation and prosecution of abuse cases. Use is restricted by the grant agreements.

Child Support Services Fund 617: Fee for the Circuit Clerk to administer the collection and distribution of child support payments. Use is restricted by state statute [705 ILCS 105/27.2a(bb)(4)].

Circuit Clerk Electronic Citations Fund 632: Fee for the Circuit Clerk to establish and maintain a system of electronic citations. Use is restricted by state statute [705 ILCS 105/27.3e].

Circuit Clerk Operations and Administration Fund 630: Fee for the Circuit Clerk to offset the costs of collecting and disbursing funds to entities of state and local governments. Use is restricted by state statute [625 ILCS 5/16-104c(b), 705 ILCS 105/27.3d].

County Bridge Fund 084: Property tax for the construction and maintenance of county bridges. Also provides 50% of the cost of bridge construction in rural townships. Rate limit is .05%. Use is restricted by state statute [605 ILCS 5/5-602].

County Clerk Surcharge Fund 611: Fees collected on death certificates and marriage/civil union licenses issued by the County Clerk. Use is restricted by state statute [410 ILCS 535/25, 55 ILCS 5/4-4001].

County Clerk's Automation Fund 670: Fee for automating the County Clerk's vital records storage system. Use is restricted by state statute [55 ILCS 5/4-4001].

County of Champaign, Illinois
Fund Descriptions
December, 2014

Special Revenue Funds (continued)

County Highway Fund 083: Property tax for maintenance of county highways. Rate limit is .10%. Use is restricted by state statute [605 ILCS 5/5-601].

County Historical Fund 629: Donated funds for the purpose of establishing a museum in the County Courthouse. Use is restricted by donor designations.

County Jail Medical Costs Fund 659: Court fee for the Sheriff to defray the cost of medical expenses for persons under arrest. Use is restricted by state statute [730 ILCS 125/17].

County Motor Fuel Tax Fund 085: State shared revenue from motor fuel taxes for construction and maintenance of county highways. Use is restricted by state statute [605 ILCS 5/5-701].

County Public Health Fund 089: Property tax to provide community health services, such as immunizations and restaurant inspections. Rate limit is .10% by referendum passed November, 1996. Use is restricted by state statute [55 ILCS 5/5-25003 and 5/5-25010].

Court Document Storage Fund 671: Fee to defray the cost of establishing and maintaining a document storage system for county court records, administered by the Circuit Clerk. Use is restricted by state statute [705 ILCS 105/27.3c].

Court's Automation Fund 613: Fee for automating court records, administered by the Circuit Clerk. Use is restricted by state statute [705 ILCS 105/27.3a].

Developmental Disability Fund 108: Property tax to provide funding for the care and treatment of persons with a developmental disability. Rate limit is .10% by referendum passed November, 2004. Use is restricted by state statute [55 ILCS 105/1].

Specialty Courts Fund 685: Specialized probation program administered by the Mental Health Board with the goal of reducing the number of drug offenders who are incarcerated and who re-offend. Funding comes from a court-assessed fee, which is sometimes supplemented by federal grant funds. Use is restricted by state statute [55 ILCS 5/5-1101(f)] and grant agreements.

Early Childhood Fund 104: Federal and state grants for education and development programs, commonly known as Head Start, for low-income pre-school children and their families. Use is restricted by grant agreements.

Election Assistance / Accessibility Grant Fund 628: Federal and state grants to improve voter accessibility at election polling sites, administered by the County Clerk. Use is restricted by grant agreements.

Geographic Information System Fund 107: Fee collected by the County Recorder for the County Board to create and maintain a county-wide map through a geographic information system. Use is restricted by state statute [55 ILCS 5/3-5018].

County of Champaign, Illinois
Fund Descriptions
December, 2014

Special Revenue Funds (continued)

Highway Federal Aid Matching Fund 103: Property tax to pay for engineering and right-of-way costs, utility relocations and the County's share of construction on specific federal highway projects. Rate limit is .05%. Use is restricted by state statute [605 ILCS 5/5-603].

Illinois Municipal Retirement Fund 088: Property tax for employer's share of IMRF pension plan for County employees. There is no rate limit. Use is restricted by state statute [40 ILCS 5/7-171 and 40 ILCS 5/22-403].

Jail Commissary Fund 658: Accounts for the purchase and sale of sundries to prisoners in the Correctional Center. Use is restricted by State of Illinois Administrative Code [Title 20, Chapter „, Subchapter f, Part 701, Section 701.250].

Law Library Fund 092: Court fees to maintain the law library in the courthouse. Use is restricted by state statute [55 ILCS 5/5-39001].

Mental Health Fund 090: Property tax to provide funding to mental health agencies. Rate limit was originally .10% by referendum passed November, 1972, then later revised by a legislative change to .15%. Use is restricted by state statute [405 ILCS 20/4].

Probation Services Fund 618: Court fees to be used on direction of the chief judge of the circuit court to pay costs, other than salaries, of operating the County's Court Services Department. Use is restricted by state statute [730 ILCS 110/15.1].

Property Tax Interest Fee Fund 627: Fee on properties sold at tax sales to be used by the County Treasurer to pay interest and costs on property tax sales in error. Use is restricted by state statute [35 ILCS 200/21-330].

Public Safety Sales Tax Fund 106: One-quarter percent special retailer's occupation tax imposed by the County Board upon approval by the voters in November 1998. Use is restricted to public safety purposes by state statute [55 ILCS 5/5-1006.5]. The County Board has further designated this revenue to repay bonds issued to finance construction of public safety facilities and to support other public safety programs, such as juvenile delinquency prevention and courts technology.

Recorder's Automation Fund 614: Fee for automating records in the Recorder's Office. Use is restricted by state statute [55 ILCS 5/3-5018].

Regional Planning Commission Fund 075: Federal and state grants for economic development, community services, senior services, energy assistance, transportation engineering and police training, plus contracts with local agencies for planning and other technical assistance. Use is restricted by grant agreements and contracts.

County of Champaign, Illinois
Fund Descriptions
December, 2014

Special Revenue Funds (continued)

Regional Planning Commission Economic Development Loan Fund 475: Federal grants for low interest loans to new or expanding businesses, or for rehabilitating rental/housing properties. Loan repayments are used to fund loans to new applicants. Use is restricted by grant agreements.

Regional Planning Commission USDA Revolving Loan Fund 474: Federal grants for loans to promote growth of existing and new businesses in rural areas in a six county region. Use is restricted by grant agreements.

Sheriff Drug Forfeitures Fund 612: Forfeitures from drug cases distributed by the Illinois State Police for the Sheriff to use in the enforcement of laws governing controlled substances. Use is restricted by state statutes [720 ILCS 550/12(g), 720 ILCS 570/505(g)].

Social Security Fund 188: Property tax for employer's share of social security (FICA) for County employees. There is no rate limit. Use is restricted by state statute [40 ILCS 5/21-110].

Solid Waste Management Fund 676: Waste hauler license fees authorized by state statute [55 ILCS 5/5-8002 and 5/5-8003]. By resolution [No. 7972] adopted in November 2011, the County Board has committed these fees to expenditures that will support the initiatives identified in the Champaign County Solid Waste Management Plan.

State's Attorney Drug Forfeitures Fund 621: Forfeitures from drug cases distributed by the Illinois State Police for the State's Attorney to use in the enforcement of laws governing narcotics activity. Use is restricted by state statute [720 ILCS 550/12(g) and 720 ILCS 570/505(g)].

State's Attorney Records Automation Fund 633: Funds will be used by the State's Attorney to establish and maintain automated record keeping systems including but not limited to expenditure for hardware, software, research and developments costs and associated personnel costs [55ILCS 5/4-2002].

Tax Sale Automation Fund 619: Fee for the automation of property tax collections and delinquent property tax sales, administered by the County Treasurer. Use is restricted by state statute [35 ILCS 200/21-245].

Tort Immunity Fund 076: Property tax to pay for property insurance, liability insurance, workers' compensation insurance, unemployment insurance, and judgments against the County. There is no rate limit. Use is restricted by state statute [745 ILCS 10/9-107].

Victim Advocacy Grant Fund 675: Federally funded grant to provide services to victims of violent crime, including juvenile crime and offenses, through a Victim Advocacy Program Director in the State's Attorney's Office. Use is restricted by the grant agreement.

County of Champaign, Illinois
Fund Descriptions
December, 2014

Special Revenue Funds (continued)

WIA-Workforce Development Fund 110: Federal grants for education and workforce development programs, provided by the federal Workforce Investment Act (WIA), for job seekers, laid off workers, youth, incumbent workers, new workers, veteran, persons with disabilities and employers. Use is restricted by grant agreements.

Working Cash Fund 610: Property tax (1976 and 1977 only) to provide working cash to avoid issuance of tax anticipation notes or warrants. Fund balance is to be held constant at \$377,714. Rate limit is .025%. Use is restricted by state statute [55 ILCS 5/6-29003].

Debt Service Funds

2003 Series Nursing Home Bond Debt Service Fund 074: Property tax (no rate limit) for repayment of bonds issued in 2003 to finance construction of a nursing home facility. Bonds are scheduled for retirement through 2022. Use is restricted by bond covenants.

2007 Series Highway Facility Bond Debt Service Fund 350: Fund to account for the repayment of bonds issued in 2007 to finance construction of the Highway Fleet Maintenance Facility. Bonds are being repaid by a combination of pledged general sales taxes in the General Fund and property taxes in the County Highway Fund. Bonds are scheduled for retirement through 2017. Use is restricted by bond covenants.

Capital Projects Funds

Art Bartell Building Construction Fund 305: To account for the construction of a new facility to house the County Coroner's office, the Public Properties maintenance division, and the County Clerk's election storage, financed through general obligation debt certificates issued in 2011. Use is restricted by bond covenants.

Capital Asset Replacement Fund 105: Fund started in FY2000 to accumulate resources assigned by the County Administrator to the planned replacement of capital assets for General Corporate Fund departments. This fund was previously reported as a special revenue fund, but was reclassified in FY2011.

Court Complex Construction Fund 303: To account for the construction of a new court facility and the remodeling of the old courthouse, financed through alternative revenue source bonds issued in 1999, 2000, and 2007, backed by a 1/4 cent public safety sales tax. An additional project to restore the historic courthouse clock and bell tower was financed through private donations. The construction and restoration has been completed and all bond money and donations have been spent. The residual balance remaining in the fund is unspent investment earnings and is assigned to be used on future courthouse equipment purchases and building repairs or improvements.

Highway Facility Construction Fund 304: To account for the construction of a new highway fleet maintenance facility, financed with motor fuel taxes, property taxes and sales taxes. Use is restricted by state statutes related to allowable uses of Motor Fuel Taxes and requires the approval of the Illinois Department of Transportation.

County of Champaign, Illinois
Fund Descriptions
December, 2014

PROPRIETARY FUNDS

Enterprise Fund

Nursing Home Fund 081: Operating fund for the County Nursing Home. Funding comes mostly from user fees supplemented by a property tax approved by referendum in November 2002. The property tax rate limit is .03% [55 ILCS 5/5-21001].

Internal Service Funds

Employee Health Insurance Fund 620: Employee payroll deductions and billings to the various County funds provide a pool from which premiums are paid for health and life insurance benefits provided for employees.

Self-funded Insurance Fund 476: Accounts for risk financing activities (liability, auto, property and workers' compensation) funded through billings to the various County funds.

FIDUCIARY FUNDS

Private Purpose Trust Funds

Township Bridge Fund 087: State funding for construction of township bridges over 20 feet in length, administered by the County Highway Engineer in a trustee capacity on behalf of the various townships. This funding is not available to support County programs.

Township Motor Fuel Tax Fund 086: State funding from motor fuel taxes for township road maintenance and construction, administered by the County Highway Engineer in a trustee capacity on behalf of the various townships. This funding is not available to support County programs.

Agency Funds

Circuit Clerk Fund: Court fees and fines which are collected by the Circuit Clerk and disbursed to the County Treasurer and other local governments.

County Clerk Fund: Tax redemptions collected and remitted to the persons who bought property at the tax sale, when the original owner later redeems his/her taxes. This fund also includes all fees collected by the County Clerk before they are deposited with the County Treasurer.

County Collector Fund: Collection and distribution of property taxes for local taxing districts.

Court Services Fund: Restitution for victims of crime plus public service worker activities administered by the Court Services Director.

County of Champaign, Illinois
Fund Descriptions
December, 2014

Agency Funds (continued)

Estate Fund 097: Unclaimed estates held by the County until disposition is determined by court order.

Garnishments Fund 699: Court-ordered wage garnishments withheld from County employees.

Property Condemnations Fund 667: Deposits held by the County Treasurer until the court determines just compensation for property condemned under the eminent domain statutes.

Sheriff Foreclosure Fund 687: Deposits held by the County Sheriff until the court determines disbursement of proceeds from property foreclosures sales.

County of Champaign, Illinois
Department Descriptions
December, 2014

Administrative Services - Acts as the personnel office; handles job classification and salary administration. Processes bi-weekly payroll and Illinois Municipal Retirement for County employees. Administers insurance covering property, liability, workers' compensation, unemployment and employee health. Assists other County departments in securing bids or price quotes and issuing purchase orders. Prepares the annual budget for County Board approval.

Animal Control - Enforces Animal Control Act and county ordinances requiring rabies vaccination and dog and cat registration. Investigates animal bites and claims made for livestock killed by dogs. Operates an animal impound facility used by most local jurisdictions.

Auditor - Internal auditor and chief accountant for the County. Pays all County bills. Audits for compliance with County Board policy and state and federal law. Maintains centralized accounting system, generating weekly and monthly accounting reports for all County departments. Prepares the County's Comprehensive Annual Financial Report.

Board of Health - Eight member board appointed by the County Board to provide community health services, such as immunizations and restaurant inspections. This board was created pursuant to a referendum passed by voters in November, 1996.

Board of Review - Three person board appointed by the County Board to revise assessments of real property and assess all real property not assessed by a township assessor. Acts on written complaints of incorrectly assessed property and applications for property to be declared exempt from taxation. Signs certificates of error and distributes copies to County Clerk and County Collector. Delivers one set of completed assessment books to the County Clerk, who then certifies the abstract of assessments to the Illinois Department of Revenue.

Child Advocacy Center – Provides child abuse prevention education, compassionate support to abused children and coordination of the investigation and prosecution of abuse cases.

Circuit Clerk - Handles all court records of Champaign County. Produces all appeal records, issues passports and juror's vouchers. Is represented by a clerk at all jury trials. Accepts payment of and disburses court ordered fines and fees.

Circuit Clerk Support Enforcement - Contract with the State of Illinois Department of Healthcare and Family Services for federal and state reimbursement of expenditures in connection with ensuring that child support payments are made.

Circuit Court - The Circuit Court is the court of general jurisdiction in the State of Illinois. Champaign County is in the Sixth Judicial Circuit, along with five other neighboring counties. The Circuit Judges in Champaign County are elected by the voters in the Circuit. The Associate Judges are appointed by the Circuit Judges for four year terms. All judges are paid by the state.

Cooperative Extension Service - Cooperative extension education property tax levied by the County and turned over to the University of Illinois Cooperative Extension Service. Cooperative Extension Service programs include 4-H, youth and adult education programs.

County of Champaign, Illinois
Department Descriptions
December, 2014

Coroner - Investigates all deaths where the decedent was not attended by a licensed physician. Responsible for determining the manner and cause of each death to decide if an inquest is necessary; prepares and conducts inquests.

Correctional Center - This department accounts for most expenditures related to the operations of the County Jail and Satellite Jail. Utility costs are included under Public Properties. The Satellite Jail, completed in 1996, is the main intake/release facility for the county.

County Board - Coordinates and implements actions of the County Board and performs duties required by state statutes. Prepares weekly committee calendar and committee minutes.

County Clerk - Ex-Officio Clerk of the County Board; records County Board minutes; issues county licenses (marriage, liquor, motel); keeps records and issues certificates of vital statistics (birth, death, marriage); registers voters; conducts elections; files campaign disclosures and statements of economic interest; computes property tax extensions and mobile home privilege tax; keeps county maps on file.

Court Services/Probation - Juvenile Division makes recommendations to the Court on petitions concerning minors. Should the minor be placed on probation or under court supervision, the probation officer provides counseling, supervision and referral to appropriate community resources. Adult Division conducts pre-sentence investigations and prepares pre-sentence reports for the courts. If a defendant is sentenced to probation, the probation officer provides rehabilitative counseling and endeavors to see that the conditions of probation are carried out.

Debt Service – Department set up to accumulate resources restricted for the repayment of general obligation bonds, for which the County's general sales tax revenue has been pledged to repay.

Deputy Sheriff Merit Commission - Three member commission which certifies persons as eligible to serve as sworn deputies. Handles major disciplinary actions and discharge of sworn personnel. Members of commission are appointed by County Board upon recommendation of County Sheriff.

Developmental Disability Board - Three member board appointed by the County Board to administer services for persons with a developmental disability. This board was created pursuant to a referendum passed by voters in November, 2004.

Early Childhood Program - Early childhood education and development program, commonly known as Head Start, funded by federal grants from the Department of Health and Human Services and administered in Champaign County by the Regional Planning Commission.

Emergency Management Agency - Trains volunteers and acts to protect persons and property in the event of a disaster.

General County - This department accounts for General Corporate revenues and expenditures that are not allocated to specific General Corporate departments. Revenues include property, sales and income taxes. Expenditures include employee health insurance, independent audit, grants to local agencies and Regional Planning Commission membership dues.

County of Champaign, Illinois
Department Descriptions
December, 2014

Highway - Prepares plans, specifications and estimates for construction of County highways, bridges and culverts; supervises their construction and maintenance.

Information Technology – As a division of Administrative Services, provides computer support to County departments, covering hardware, purchased software, and customized in-house programming. Operates a secure computer network, email system and County website. Offers a helpdesk to assist County employees with both hardware and software issues.

Jury Commission - Three person commission appointed by the Circuit Court Judges to compile a list of potential jurors based on registered voters and holders of Illinois driver's licenses or identification cards.

Juvenile Detention Center - Operates a secure, locked facility for minors apprehended by law enforcement agencies.

Law Library - Provides law reference materials for the use of all members of the public, but used mainly by local attorneys and judges.

Mental Health Board - Nine member board appointed by the County Board to provide funding to mental health agencies.

Nursing Home - The Nursing Home is licensed to provide skilled, intermediate and shelter care. Other care options include a special unit for Alzheimer's and Related Disorders, an Adult Day Care Program, and a Respite Care Program. A new Nursing Home facility was constructed in 2003-2006 and put into service in February 2007.

Public Defender - Court-appointed attorneys to represent indigent persons charged with crimes in Champaign County, involving every type of crime from murder to traffic offenses. Provides the same legal representation that defendants would receive from private counsel.

Public Properties - Provides custodial and maintenance services for all County buildings and grounds. This department is under the direction of the County Administrator as a division of the Administrative Services Department.

Recorder - Responsible for the recording of various instruments including deeds, mortgages, affidavits, plats, mechanics liens, corporation papers, surveys, and military discharges. These instruments are indexed and preserved through electronic imaging. Handles State of Illinois revenue stamps (transfer tax) for sales and transfers of property.

Regional Office of Education - Pays Champaign County's portion of certain administrative costs incurred by the Champaign/Ford Counties Regional Office of Education.

Regional Planning Commission - A nine member advisory body created by the County Board to supply information and technical assistance to local government officials in the areas of planning, land use, housing, transportation engineering, public administration, community and economic development. Has expanded into the areas of police training and community service grants, including the Senior Services Program and Energy Assistance Programs. Administers the Early Childhood and Workforce Initiative Programs.

County of Champaign, Illinois
Department Descriptions
December, 2014

Sheriff - Patrols the rural areas and unincorporated towns and villages. Investigates crimes and serves civil papers (lawsuits, divorces, small claims, subpoenas, court orders and notices). Operates the two county jails and takes prisoners to court for arraignment and trial. Attends court and is responsible for court security. Transports prisoners to the state penitentiary. Handles mental cases and transports them as necessary.

State's Attorney - Prosecutes all actions, civil and criminal, in the Circuit Court. Commences and prosecutes all actions and proceedings brought by any County Officer and defends actions and proceedings brought against the County or against County Officers. Gives opinions to any County officer upon questions of law relating to the County.

State's Attorney Support Enforcement - Contract with the State of Illinois Department of Healthcare and Family Services for federal and state reimbursement of expenditures in connection with enforcing court-ordered child support payments.

Supervisor of Assessments - Maintains tax maps, property record cards and exemption certificates related to property tax assessments. Keeps current list of property owners. Publishes assessments in newspapers, sends notices of assessment changes to taxpayers and issues certificates of errors. Instructs, consults and assists township assessors and has the statutory power to make assessments.

Treasurer - Responsible for the receipt of County revenue and for the investment and disbursement of County funds. As County Collector, collects and distributes property and mobile home taxes for all taxing districts in the County. Bills and collects drainage assessment taxes. Supervises the sale of delinquent real estate taxes.

Veterans Assistance Commission - The Veterans Assistance Commission is an assistance program of the Veterans Assistance Commission (VAC) Executive Board, an entity composed of delegates from the major veterans' organizations in Champaign County. The program is created under the provisions of the Military Assistance Act 330 ILCS 545, and is funded by the Champaign County Board, for the benefit of veterans living in Champaign County. The program, opened December 1, 2012, is designed to assist an individual veteran, his/her spouse, or the veteran's minor children through some difficult financial hardships.

Zoning and Enforcement - Reviews applications and issues zoning use permits. Inspects to ensure compliance with the zoning ordinance and investigates alleged violations. From June 1990 to December 2005, the County Board contracted with the Regional Planning Commission to provide these services. In 2006, the program returned to being run by employees in the General Corporate Fund. This department also pays the per diems of the Zoning Board of Appeals, which is a six member board appointed by the County Board.

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Financial Section

INDEPENDENT AUDITORS' REPORT

Board of Directors
Champaign County, Illinois
Urbana, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Champaign County, Illinois, as of and for the thirteen month period ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the entity's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Champaign County, Illinois as of December 31, 2014, and the respective changes in financial position and, where applicable, cash flows thereof for the thirteen month period then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

The prior year summarized comparative information presented with the supplementary information on pages 113-227 has been derived from Champaign County, Illinois' 2013 financial statements and, in our report dated July 18, 2014, we expressed unmodified opinions on those statements.

Effective January 1, 2015, the County will change its fiscal year end from November 30 to December 31, which resulted in a thirteen-month fiscal transition period from December 1, 2013 to December 31, 2014.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and schedule of funding progress on pages 26-40 and 87-88 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Champaign County, Illinois's basic financial statements. The combining financial statements and statistical information are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards, as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, is also presented for purposes of additional analysis and is not a required part of the basic financial statements.

The combining financial statements, capital asset schedules, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 30, 2015 on our consideration of Champaign County, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in Champaign County, Illinois' internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

CliftonLarsonAllen LLP

Champaign, Illinois
July 30, 2015

County of Champaign, Illinois

Management's Discussion and Analysis

December 31, 2014

As management of the County of Champaign, we offer readers of these financial statements this narrative overview and analysis of the financial activities of the County of Champaign for the thirteen months ended December 31, 2014. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 1-5 of this report.

Financial Highlights

- The assets of the County of Champaign exceeded its liabilities at the close of the most recent fiscal year by \$90,002,866 (*Total Net Position*). This represents an increase in net position of approximately \$0.4 million from 2013, as restated, to 2014. The net position related to Governmental Activities increased by \$0.5 million from 2013, as restated, to 2014. This was off-set by a \$0.1 million decrease in the net position for the Business-Type Activities from 2013 to 2014.
- In March, 2013, the County Board voted to change the fiscal year of the County from December 1st to November 30th to a fiscal year based on a calendar year from January 1st to December 31st. In order to implement this change in the fiscal year, the County Board adopted the 2014 budget for a 13-month period from December 1st, 2013 through December 31st, 2014.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$32,848,122. The majority of this amount, \$29,134,504, is restricted to use for specific purposes because of state statutes, grantor/donor stipulations, or debt covenants. The fund balance as of December 31, 2014 represents a decrease of (\$6.9 million) from the prior year. The change in the fiscal year start from December 1st to January 1st added a 13th month in 2014. This resulted in an approximate 8.3% increase in current expenditure that was not offset by a similar increase in total revenue. Property Taxes which are collected between the months of May and November were not affected by the addition of the 13th month. Expenditure for debt service increased by \$4.7 million due to the second annual principal repayment and the third semi-annual interest payment made in the 13th month.
- For the 13-month period ended December 31, 2014, the unassigned fund balance for the County's General Fund was \$4,022,935, or 10.9% of total general fund expenditures, a 6.7% decrease from the 17.6% for FY2013.

- In the thirteen months ended December 31, 2014, Champaign County issued debt of \$9,795,000 with a refunding premium of \$1,968,593 to advance refund \$11,625,000 in Public Safety 2005B Bonds. During this thirteen-month period, Champaign County's total general bonded debt decreased by \$6,048,284, excluding this refunding.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to Champaign County's basic financial statements. Champaign County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, 3) notes to the financial statements, and 4) required supplementary information. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements. The *government-wide financial statements* are designed to provide readers with a broad overview of Champaign County's finances, in a manner similar to a private-sector business.

- The *Statement of Net Position* presents information on all of Champaign County's assets and liabilities, with the difference between the two reported as *Total Net Position*. Over time, increases or decreases in the total net position may serve as a useful indicator of whether financial position of Champaign County is improving or deteriorating.
- The *Statement of Activities* presents information showing how the government's net position changed during the most recent fiscal period. All changes in total net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected sales taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the County of Champaign include general government, justice and public safety, health, education, social services, development, and highways and bridges. The business-type activities of the County of Champaign include the Champaign County Nursing Home. The government-wide financial statements do not include funds classified as Fiduciary Funds (discussed further below), because the resources of those funds are not available to support the County's programs.

The government-wide financial statements can be found on pages 41-42 of this report.

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County of Champaign, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County of Champaign can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The County of Champaign maintains 50 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund, Mental Health Fund, and Regional Planning Commission Fund, all of which are considered to be major funds. Data from the other 47 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* elsewhere in this report.

The County of Champaign adopts an annual appropriated budget for all the governmental funds. A budgetary comparison statement has been provided for the general fund and major special revenue funds to demonstrate compliance with this budget.

The basic governmental funds financial statements can be found on pages 43-46.

Proprietary Funds. The County of Champaign maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County of Champaign uses one enterprise fund to account for its Nursing Home. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County of Champaign uses internal service funds to

account for its self-funded insurance and employee health insurance. Because both of these services predominately benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary funds financial statements provide information for the County Nursing Home, which is considered to be a major fund of the County of Champaign. Both internal service funds are combined into a single, aggregated presentation in the proprietary funds financial statements. Individual fund data for the internal service funds is provided in the form of *combining statements* elsewhere in this report.

The basic proprietary funds financial statements can be found on pages 47-50.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are *not* available to support the County of Champaign's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The basic fiduciary funds financial statements can be found on pages 51-52 of this report.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 53-85 of this report.

Other Information. As part of the basic financial statements and accompanying notes, this report also presents certain *Required Supplementary Information* concerning (1) the County of Champaign's progress in funding its obligation to provide pension and other post-employment benefits to its employees; and (2) an actual to budget comparison for the County's major funds presented on the budgetary basis. This required supplementary information can be found in Exhibits XI and XII on pages 87-88 of this report.

The County's combining statements, referred to earlier in connection with non-major governmental funds and internal service funds, are presented immediately following the *Required Supplementary Information*. These statements can be found on pages 89-110 of this report.

Government-Wide Financial Analysis

As noted earlier, the total net position may serve over time as a useful indicator of a government's financial position. For Champaign County, assets exceeded liabilities by \$90,002,866 at the close of the thirteen-month period ended December 31, 2014. The table **County of Champaign's Net Position**, presented below, reflects the condensed Statement of Net Position.

The largest component of the County of Champaign's total net position (\$65,858,339 or 73.2%) is its investment in capital assets (e.g., land, buildings, machinery, and equipment) less any outstanding related debt used to acquire those assets. The County of Champaign uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Another component of the County's total net position, totaling \$30,079,369, represents resources that are subject to external restrictions on how they may be used. Of this amount, \$17,609,432 is restricted by state statutes, \$10,816,420 is restricted by grantor/donor stipulations, and \$1,653,517 is restricted by debt covenants. This leaves an unrestricted deficit balance of (\$5,934,842) as the final component of the total net position.

It is worth noting that \$11,420,000 of outstanding debt, issued to finance construction of the 2006 Nursing Home facility, is not reflected in the business-type activities with the related capital assets. This debt is reported as part of the unrestricted net position in the governmental activities since it is being repaid using property taxes and sales taxes reported in governmental funds. Without this extra debt burden, the unrestricted net position in the governmental activities as of December 31, 2014, would reflect a surplus rather than a deficit.

For the last eight years, the County has had to report negative balances in unrestricted net position for the government as a whole; however, the size of the deficit has decreased over the last seven years.

The following table presents a snapshot of Champaign County's Total Net Position for the thirteen months ended December 31, 2014:

County of Champaign's Net Position

	Governmental Activities		Business-Type Activities		Total	
	Restated		Restated		Restated	
	2014	2013	2014	2013	2014	2013
Current and Other Assets	\$74,257,654	\$79,647,165	\$6,925,817	\$4,253,780	\$81,183,471	\$83,900,945
Capital Assets	73,893,473	74,674,565	19,311,400	20,002,304	93,204,873	94,676,869
Total Assets	148,151,127	154,321,730	26,237,217	24,256,084	174,388,344	178,577,814
Current and Other Liabilities	\$7,023,912	\$8,470,861	\$3,691,940	\$1,667,424	\$10,715,852	\$10,138,285
Long-term Liabilities	43,059,119	48,694,010	190,814	165,188	43,249,933	48,859,198
Total Liabilities	50,083,031	57,164,871	3,882,754	1,832,612	53,965,785	58,997,483
Deferred Inflow of Resources	\$29,284,739	\$28,425,884	\$1,134,954	\$1,097,873	\$30,419,693	\$29,523,757
Net Position:						
Net Investment in Capital Assets	\$46,546,939	\$44,332,971	\$19,311,400	\$20,002,304	\$65,858,339	\$64,335,275
Restricted	30,079,369	33,208,292	0	0	30,079,369	33,208,292
Unrestricted	(7,842,951)	(9,262,454)	1,908,109	1,323,295	(5,934,842)	(7,939,159)
Total Net Position	68,783,357	68,278,809	21,219,509	21,325,599	90,002,866	89,604,408

Governmental Activities. The net position reported for governmental activities increased by only \$0.5 million or 0.7% between 2013, as restated, and 2014. This small increase was due primarily to increased expenditure as a result of the 13th month in FY2014 which was not fully off-set by the same level of revenue increases.

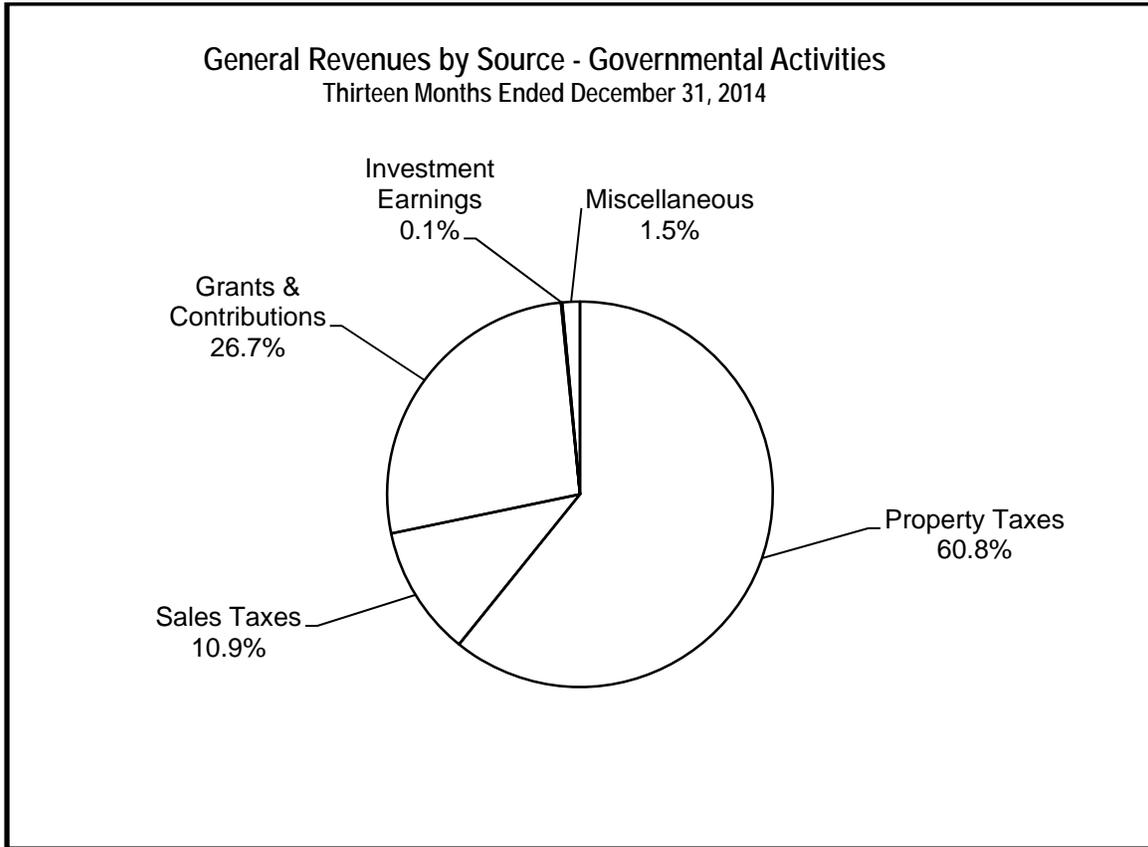
Business-Type Activities. The net position reported for business-type activities decreased by \$0.1 million from 2013 to 2014. Unlike the governmental activities, the business-type activities are more capable of matching revenues and expenses within the 13-month year. Net program revenues in the thirteen months ended December 31, 2014 were (\$904,643) compared with (\$1,732,476) in FY2013. In addition, the Nursing Home still receives a subsidy from property taxes. Without this subsidy, the total net position would have decreased by an additional \$1.1 million in the thirteen months ended December 31, 2014.

The following table summarizes the revenues and expenses of the County's activities:

County of Champaign's Changes in Net Position

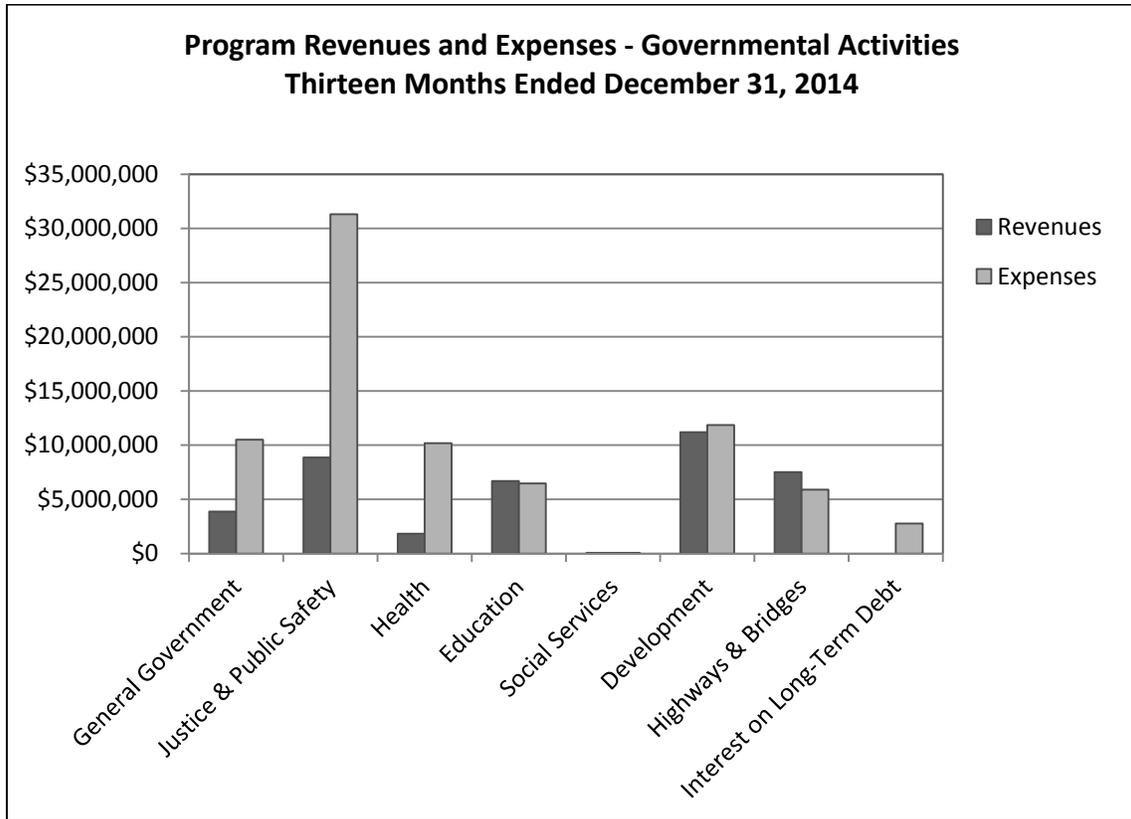
	Governmental Activities		Business-Type Activities		Total	
	Restated		Restated		Restated	
	2014	2013	2014	2013	2014	2013
Revenues:						
Program Revenues:						
Charges for Services	\$10,898,911	\$10,030,891	\$15,890,140	\$13,199,415	\$26,789,051	\$23,230,306
Operating Grants & Contributions	29,870,621	25,607,103	0	0	29,870,621	25,607,103
Capital Grants & Contributions	0	4,354,209	0	0	0	4,354,209
General Revenues:						
Property Taxes	29,130,875	27,765,286	1,096,991	1,052,169	30,227,866	28,817,455
Public Safety Sales Taxes	5,178,925	4,619,739	0	0	5,178,925	4,619,739
Hotel/Motel & Auto Rental Taxes	68,591	60,775	0	0	68,591	60,775
Grants & Contributions Not Restricted to Specific Programs	12,786,626	11,399,918	0	0	12,786,626	11,399,918
Investment Earnings	51,311	22,144	442	563	51,753	22,707
Miscellaneous	707,712	821,604	8,785	9,448	716,497	831,052
Gain - Disposal of Capital Assets	0	0	0	0	0	0
Total Revenues	88,693,572	84,681,669	16,996,358	14,261,595	105,689,930	98,943,264
Expenses:						
General Government	\$11,956,965	\$10,544,874	\$0	\$0	\$11,956,965	\$10,544,874
Justice & Public Safety	35,059,679	31,509,188	0	0	35,059,679	31,509,188
Health	10,433,218	10,177,646	0	0	10,433,218	10,177,646
Education	7,379,670	6,462,831	0	0	7,379,670	6,462,831
Social Services	109,796	256,646	0	0	109,796	256,646
Development	13,486,948	11,851,253	0	0	13,486,948	11,851,253
Highways & Bridges	7,114,912	5,900,689	0	0	7,114,912	5,900,689
Interest on Long-Term Debt	2,955,501	2,771,322	0	0	2,955,501	2,771,322
Nursing Home	0	0	16,794,783	14,931,891	16,794,783	14,931,891
Total Expenses	88,496,689	79,474,449	16,794,783	14,931,891	105,291,472	94,406,340
Change in Net Position						
Before Transfers	196,883	5,207,220	201,575	(670,296)	398,458	4,536,924
Transfers	307,665	(23,052)	(307,665)	23,052	0	0
Change in Net Position	504,548	5,184,168	(106,090)	(647,244)	398,458	4,536,924
Net Position-Beginning (As restated)	68,278,809	63,094,641	21,325,599	21,972,843	89,604,408	85,067,484
Net Position-Ending	68,783,357	68,278,809	21,219,509	21,325,599	90,002,866	89,604,408

General revenues for the County’s governmental activities are derived from a number of different sources which are dependent on different financial factors. As illustrated in the following chart, the majority of general revenues (60.8%) are derived from property taxes, which provides long-term stability.



Justice and Public Safety expenses constituted the largest single category of expense within governmental activities totaling \$35,059,679, or 39.6% of total expenses of \$88,496,689. Development expenses were the next largest at \$13,486,948, or 15.2% of total expenses, followed by General Government at \$11,956,965 or 13.5%. These percentages trend very closely to FY2013. Expenses for the 13-month period ended December 31, 2014 increased by \$9.02 million or 11.35% over the previous fiscal year. If we prorated the actual expenses for 2014 from 13 months to 12 months, the calculated increase in expenses would be approximately \$2.2 million or 2.78% with 8.57% of total 2014 expenses attributable to the 13th month. Based on the afore-mentioned proration, other results were as follows: Justice & Public Safety, increased by \$853,593 or 2.7%; Development increased by \$598,237 or 5%; General Government increased by \$492,324 or 4.7%; Education increased by \$349,172 or 5.4%; and Highways & Bridges increased by \$666,922 or 11.3%.

The following chart shows program expenses along with the related program revenues:



Prior Year Adjustment

GASB 65 requires that all bond issuance costs should be treated as period costs. At the end of FY2013, the County had \$452,166 in deferred, unamortized bond issuance costs. The FY2013 expenses and ending fund balance were restated to show the impact of treating these unamortized expenses as period costs. The table below provides details of the prior period adjustment:

Prior Period Adjustment for Unamortized Bond Issuance Costs

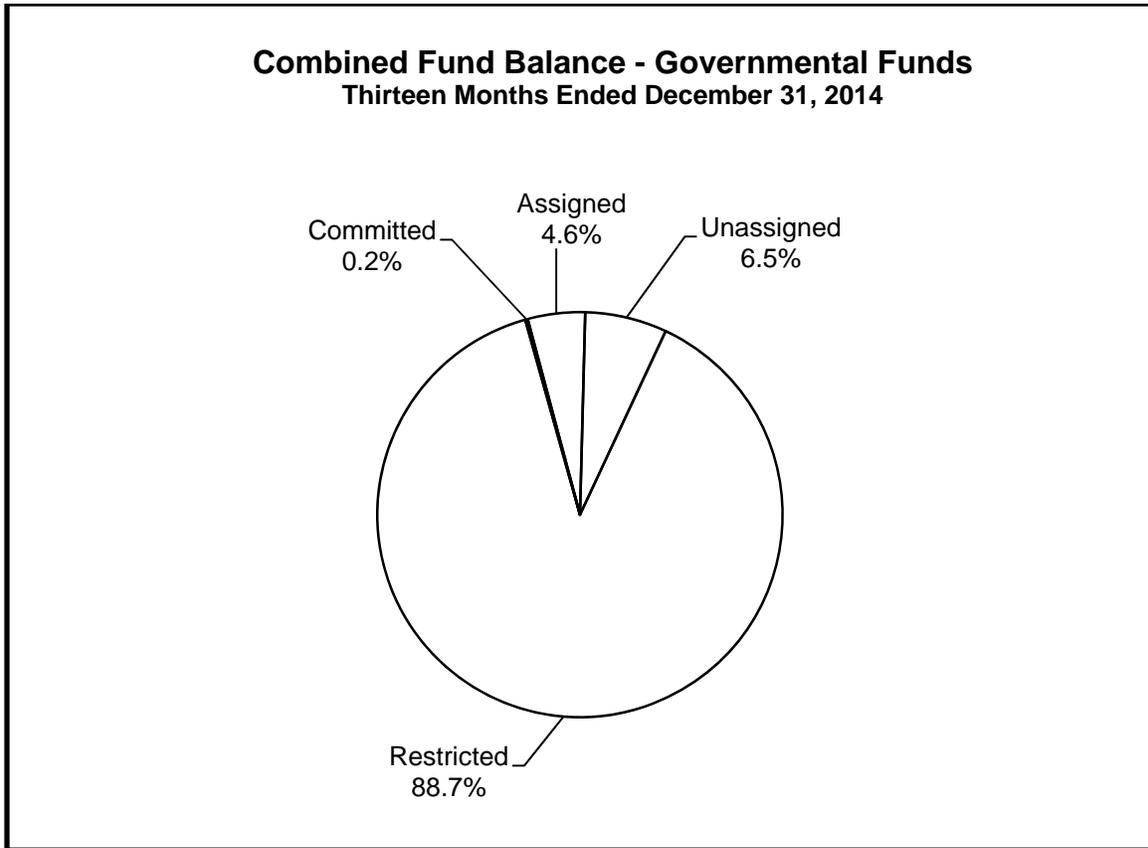
	Original 2013	Unamortized Bond Issuance Cost	Restated 2013
Expenses by Function/Program			
Governmental Activities:			
General Government	\$10,505,835	\$39,039	\$10,544,874
Justice & Public Safety	31,309,294	199,894	31,509,188
Health	10,177,646	0	10,177,646
Education	6,462,831	0	6,462,831
Social Services	50,618	206,028	256,646
Development	11,851,253	0	11,851,253
Highways & Bridges	5,900,689	7,205	5,907,894
Interest on Long-Term Debt	2,771,322	0	2,771,322
Total Governmental Activities	79,029,488	452,166	79,481,654
Ending Net Position			
Invested in Capital Assets, Net of Related Debt	\$44,332,971	\$0	\$44,332,971
Restricted	33,454,028	(245,736)	33,208,292
Unrestricted	(9,056,024)	(206,430)	(9,262,454)
Total Governmental Activities	68,730,975	(452,166)	68,278,809

Financial Analysis of the Government's Funds

As noted earlier, the County of Champaign uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the County of Champaign's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the County of Champaign's financing requirements. Fund balances are classified to indicate the extent to which a government is bound to honor constraints on the specific purposes for which the funds can be spent.

At the end of December 31, 2014, the County of Champaign's governmental funds reported combined ending fund balance of \$32,848,122, a decrease of \$6,863,399 compared with the prior year. Of the ending fund balance, \$29,134,504 (88.7%) is externally *restricted* by state statutes, grantor/donor stipulations, or debt covenants, and may only be used for specified purposes. Another 4.8% is either *committed* to a specific purpose by County Board resolution or *assigned* to a specific purpose by County officials. The remaining \$2,144,573 (6.5%) is *unassigned* and free to be used for any purpose at the discretion of the County Board. Please see fund balance chart below:



The General Fund is the chief operating fund of the County of Champaign. For the 13-month period ended December 31, 2014, the total fund balance of the General Fund was \$4,123,636 or 10.9% of total General Fund expenditures. Fund balance of \$100,701 was restricted for repayment of debt, leaving \$4,022,935 unassigned and available for spending on any purpose. During the thirteen months ended December 31, 2014, the total fund balance of the General Fund decreased by (\$1.9 million) or (-31.7%).

Of the other two major governmental funds, the Mental Health Fund had a small decrease in fund balance of (\$93,378) (-4.5%) in 2014. The Regional Planning Commission Fund, which mostly relies on funding from grants and contracts with other governmental agencies, experienced an increase in fund balance of \$167,691, or 30.0% in 2014, following a decrease of (\$72,316) (-11.5%) in 2013. Under the majority of grants and contracts, spending occurs first, and then the Regional Planning Commission must wait for reimbursement from the granting agencies. In the thirteen months ended December 31, 2014, there was a 17.6% increase in intergovernmental revenue and a 10.8% increase in charges for services. However, expenses also increased by about 13.7%.

Proprietary Funds. The proprietary fund statements display the County’s only enterprise fund, which is the Champaign County Nursing Home, along with the internal service funds. The Nursing Home ended the period with a total net position of \$21,219,509. Of

this amount, \$19,311,400 is invested in capital assets and is not available to be spent leaving an unrestricted surplus of \$1,908,109.

From 2004-2008, the County Board transferred \$1,593,380 to the Nursing Home Fund from the General Fund. In addition, by the end of 2008, the Nursing Home owed \$1,333,142 to the General Fund for outstanding interfund loans. In August, 2009, the County Board voted to forgive \$1,000,000 worth of loans owed by the Nursing Home to the General Fund. In exchange, it was determined that starting in 2010, the Nursing Home would reimburse the General Fund for the annual interest and principal payments on the bonds that were issued to finance the HVAC re-design and mold remediation at the new Nursing Home facility. However, in February, 2013, the County Board voted to forgive the remaining balance of \$333,142 of this interfund loan.

Champaign County Management and the County Board have spent a considerable amount of time in recent years addressing the problems at the Nursing Home. In 2008, a separate Nursing Home Board of Directors was established to oversee the Nursing Home's policies and operations, and a consulting firm was hired to provide operational management of the Nursing Home. Under the new management structure, several seemingly positive changes have been made at the Nursing Home, with the aim of increasing patient census, reducing over-reliance on contract nursing, and generally improving the finances of the facility. In the thirteen months ended December 31, 2014 the Nursing Home again experienced a negative change in net position (\$106,090). However this was significantly lower than the (\$647,244) change in net position in FY2013.

In 2014, the Nursing Home received a distribution of \$438,053 from the Illinois Department of Healthcare and Family Services. This distribution was primarily to cover significant outstanding liability associated with services provided to residents with pending Medicaid applications. Initially, this advance was due to be repaid by June 30, 2015. However, there is ongoing discussion about extending the timeframe for the repayment of this distribution. Without this distribution, the Nursing Home would only have \$267,134 in cash at the end of December 2014.

General Fund Budgetary Highlights

The original revenue budget for the thirteen months ended December 31, 2014 was \$4,356,490 or 13.4% higher than the FY2013 original budget. Approximately 5.3% of this increase is due to the 13th month in the period ended December 31, 2014. Other increases include:

- \$838,487 in fees based on new fee schedules adopted by the County Board
- \$435,945 in annual rent payment
- \$502,775 in licenses and permits as a result of the continued growth in the real estate market
- \$397,268 in state-shared revenues, and

- \$341,550 in Property Taxes

The original expenditure budget for the thirteen months ended December 31, 2014 was \$5,194,591 or 15.9% higher than the original budget for FY2013. Approximately 8.3% of this increase is due to the 13th month in the budget to accommodate the transition from a December 1st fiscal year start to a calendar year January 1st fiscal year start. Significant budget increases were as follows:

- \$2,747,032 or 11.7% increase in Personnel costs of which \$1.95 million can be attributed to the 13th month. The remaining \$0.8 million in increases were due to approved wage increases of 2%, an 8% increase in health insurance premiums and an additional 4.5 full time employees.
- \$920,112 or 14.6% increase in the cost of Services of which \$507,203 or 8% is due to the 13th month. The remaining \$412,909 or 6.6% is due to an increase in demand for services
- \$730,739 or 244% increase in Transfers. \$532,261 of this increase was transferred to the Capital Asset Replacement fund for Facilities Capital Projects.
- \$419,409 or 76% increase in Debt Service expenditure due to one additional annual principal repayment and one additional semi-annual interest payment on the General Obligation Debt being scheduled in the 13th month of the period ended December 31, 2014.

During the course of the year, additional spending authority of \$212,839 was approved primarily for commodities.

General Fund Revenues were \$1.24 million or 3.5% lower than the final budget. The main areas of shortfall were:

- \$990,056 in Charges for Services due primarily to volume. \$504,114 of this shortfall was from the County Recorder's Office with an additional \$212,295 shortfall from the Circuit's Clerk's Office.
- \$228,828 in Licenses & Fees again due to volume. The County Recorder's office experienced a shortfall of \$334, 422 which was off-set by increases in other departments.

Expenditures were under budget by \$1.0 million or 2.76% mainly due to lower personnel costs of \$0.5 million and \$0.4 million in lower costs for services resulting primarily from delays in the start of planned programs. The original budget projected a planned deficit of (\$963,996), due to the 13-month reporting period. Under the final amended budget, the projected net change in fund balance was a decrease of (\$1,126,122), but the actual net change in fund balance on the budgetary basis turned out to be a decrease of (\$1,775,519) which is explained by the variances in revenue and expenditures above.

Capital Asset and Debt Administration

Capital Assets. The County of Champaign's investment in capital assets for its governmental and business-type activities as of December 31, 2014, amounted to

\$93,204,873 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, roads, and bridges. Following is a comparative schedule of capital assets, net of accumulated depreciation:

Capital Assets, Net of Accumulated Depreciation

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
Land	\$1,750,912	\$1,749,092	\$0	\$0	\$1,750,912	\$1,749,092
Construction in Progress	3,361,219	2,137,963	0	0	3,361,219	2,137,963
Infrastructure	27,581,181	27,081,518	0	0	27,581,181	27,081,518
Buildings and Improvements	38,638,708	40,976,970	18,868,086	19,533,323	57,506,794	60,510,293
Equipment	2,561,453	2,729,022	443,314	468,981	3,004,767	3,198,003
Total	73,893,473	74,674,565	19,311,400	20,002,304	93,204,873	94,676,869

Additional information on the County of Champaign's capital assets can be found in Note 11 in the Notes to Financial Statements of this report.

Long-Term Debt. At December 31, 2014, the County of Champaign had total long-term liabilities of \$43,249,933. The entire amount is backed by the full faith and credit of the County of Champaign. Following is a comparative schedule of outstanding debt:

Long-Term Liabilities

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
General Obligation Bonds	\$39,117,701	\$45,103,982	\$0	\$0	\$39,117,701	\$45,103,982
Intergovernmental Loans	72,188	129,063	0	0	72,188	129,063
Net OPEB Liability	1,940,129	1,670,647	190,814	165,188	2,130,943	1,835,835
Estimated Claims Payable	1,929,101	1,790,318	0	0	1,929,101	1,790,318
Total	43,059,119	48,694,010	190,814	165,188	43,249,933	48,859,198

Additional information on the County's long-term debt can be found in Note 18 in the Notes to Financial Statements of this report.

Economic Factors

The main campus of the University of Illinois lies in the center of Champaign County and it provides a great deal of stability to the area's economy, as the University is the area's largest employer (with over 30,000 employees), and is a major purchaser of various

goods and services. As a result, the revenues of Champaign County tend to be more stable than those of many other counties. In keeping with the national trend, at 6.1%, Champaign County's unemployment rate is significantly lower than 8.2% in 2013 and 8.0% in 2012. However, it is still slightly higher than the state average of 6.0% and the national average of 5.5%. Per capita personal income has risen approximately 5.5% from \$37,544 in 2012 to \$39,637 in 2013. Data is not yet available to see if that trend continued in 2014.

The equalized assessed value (EAV) of taxable property in Champaign County, for taxes payable in 2014, decreased by approximately 1.5% to \$3.48 billion, compared with \$3.53 billion the year before. Residential properties made up 60.2% of the EAV, while commercial development constituted 30.8%, and farmland 9.0%.

Requests for Information

This financial report is designed to provide a general overview of the County of Champaign's finances for all those with an interest in the County's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the County Auditor, 1776 E. Washington, Urbana, IL 61802.

BASIC FINANCIAL STATEMENTS

COUNTY OF CHAMPAIGN, ILLINOIS
STATEMENT OF NET POSITION
DECEMBER 31, 2014

Exhibit I

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash	\$31,647,710	\$705,187	\$32,352,897
Investments	100,419	0	100,419
Receivables, Net of Uncollectible Amounts:			
Patient Accounts	0	3,850,165	3,850,165
Property Taxes	29,284,739	1,134,954	30,419,693
Intergovernmental	5,740,131	1,048,241	6,788,372
Program Loans--Current Portion	449,092	0	449,092
Accrued Interest	10,913	0	10,913
Other	1,509,070	1,820	1,510,890
Internal Balances	(148,698)	148,698	0
Inventories	0	5,765	5,765
Prepaid Expenses	722,244	10,267	732,511
Resident Trust Accounts	6,917	20,720	27,637
Program Loans Receivable--Long Term Portion	3,246,330	0	3,246,330
Investment in Joint Ventures	1,688,787	0	1,688,787
Capital Assets Not Being Depreciated	5,112,131	0	5,112,131
Capital Assets, Net of Accumulated Depreciation	68,781,342	19,311,400	88,092,742
Total Assets	148,151,127	26,237,217	174,388,344
LIABILITIES			
Accrued Salaries Payable	965,102	195,802	1,160,904
Accounts Payable	2,679,359	1,501,887	4,181,246
Accrued Interest Payable	48,975	0	48,975
Funds Held for Others	130,373	20,720	151,093
Unearned Revenue	234,353	0	234,353
Compensated Absences Payable	2,965,750	351,941	3,317,691
Tax Anticipation Notes Payable	0	971,120	971,120
Due To Other Governments	0	650,470	650,470
Noncurrent Liabilities:			
Due Within One Year	3,747,205	0	3,747,205
Due in More Than One Year	39,311,914	190,814	39,502,728
Total Liabilities	50,083,031	3,882,754	53,965,785
DEFERRED INFLOW OF RESOURCES			
Subsequent Years Property Taxes	29,284,739	1,134,954	30,419,693
Total Deferred Inflow of Resources	29,284,739	1,134,954	30,419,693
NET POSITION			
Net Investments in Capital Assets	46,546,939	19,311,400	65,858,339
Restricted for:			
Debt Service	1,653,517	0	1,653,517
Justice & Public Safety	4,030,097	0	4,030,097
Health & Education	7,044,230	0	7,044,230
Development & General Government	8,993,516	0	8,993,516
Highways & Bridges	6,928,997	0	6,928,997
Insurance & Fringe Benefits	1,429,012	0	1,429,012
Unrestricted (Deficit)	(7,842,951)	1,908,109	(5,934,842)
Total Net Position	68,783,357	21,219,509	90,002,866

The notes to the financial statements are an integral part of this statement.

COUNTY OF CHAMPAIGN, ILLINOIS
STATEMENT OF ACTIVITIES
FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2014

FUNCTIONS / PROGRAMS	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position	
		Fines, Permits & Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Governmental Activities	Business-Type Activities
GOVERNMENTAL ACTIVITIES:						
General Government	\$11,956,965	\$4,316,399	\$218,809	\$0	(\$7,421,757)	(\$7,421,757)
Justice & Public Safety	35,059,679	5,759,706	4,225,062	0	(25,074,911)	(25,074,911)
Health	10,433,218	57,855	1,437,700	0	(8,937,663)	(8,937,663)
Education	7,379,670	97,910	7,619,988	0	338,228	338,228
Social Services	109,796	0	0	0	(109,796)	(109,796)
Development	13,486,948	531,928	12,684,591	0	(270,429)	(270,429)
Highways & Bridges	7,114,912	135,113	3,684,471	0	(3,295,328)	(3,295,328)
Interest on Long-Term Debt	2,955,501	0	0	0	(2,955,501)	(2,955,501)
Total Governmental Activities	88,496,689	10,898,911	29,870,621	0	(47,727,157)	(47,727,157)
BUSINESS-TYPE ACTIVITIES:						
Nursing Home	16,794,783	15,890,140	0	0	0	(904,643)
Total Business-Type Activities	16,794,783	15,890,140	0	0	0	(904,643)
Total Government	105,291,472	26,789,051	29,870,621	0	(47,727,157)	(48,631,800)
General Revenues:						
Property Taxes					29,130,875	1,096,991
Public Safety Sales Taxes					5,178,925	0
Hotel/Motel & Auto Rental Taxes					68,591	0
Grants & Contributions Not Restricted to Specific Programs					12,786,626	0
Investment Earnings					51,311	442
Miscellaneous					707,712	8,785
Transfers					307,665	(307,665)
Total General Revenues and Transfers					48,231,705	798,553
Change in Net Position					504,548	(106,090)
Net Position - Beginning (As restated)					68,278,809	21,325,599
Net Position - Ending					68,783,357	21,219,509

The notes to the financial statements are an integral part of this statement.

COUNTY OF CHAMPAIGN, ILLINOIS
GOVERNMENTAL FUNDS
BALANCE SHEET
DECEMBER 31, 2014

	Major Funds			All Other (Non-Major) Governmental Funds	Total Governmental Funds
	General Fund	Mental Health Fund	Regional Planning Comm Fund		
ASSETS					
Cash	\$3,632,321	\$1,972,891	\$450,977	\$23,415,502	\$29,471,691
Investments	0	0	0	100,419	100,419
Receivables, Net of Uncollectible Amounts:					
Property Taxes	9,577,462	4,166,953	0	15,540,324	29,284,739
Intergovernmental	1,980,447	0	671,003	1,042,134	3,693,584
Program Loans--Current Portion	0	0	0	449,092	449,092
Accrued Interest	0	0	0	10,913	10,913
Other	170,393	23,418	17,718	827,162	1,038,691
Due From Other Funds	501,058	0	200,897	1,523,704	2,225,659
Inventories	0	0	0	0	0
Prepaid Expenses	4,942	0	0	625	5,567
Resident Trust Accounts	6,917	0	0	0	6,917
Advances to Other Funds	0	0	40,000	0	40,000
Program Loans Receivable--Long Term	0	0	0	3,246,330	3,246,330
Total Assets	15,873,540	6,163,262	1,380,595	46,156,205	69,573,602
LIABILITIES AND FUND BALANCES					
LIABILITIES:					
Accrued Salaries Payable	642,748	11,756	95,943	214,655	965,102
Accounts Payable	426,604	2,809	331,739	1,386,425	2,147,577
Due To Other Funds	952,621	10,508	185,960	2,878,271	4,027,360
Funds Held for Others	43,378	0	0	0	43,378
Unearned Revenues	107,091	0	40,658	69,575	217,324
Advances from Other Funds	0	0	0	40,000	40,000
Total Liabilities	2,172,442	25,073	654,300	4,588,926	7,440,741
DEFERRED INFLOW OF RESOURCES					
Subsequent Years Property Taxes	9,577,462	4,166,953	0	15,540,324	29,284,739
Total Deferred Inflow of Resources	9,577,462	4,166,953	0	15,540,324	29,284,739
FUND BALANCES (DEFICITS):					
Restricted	100,701	1,971,236	726,295	26,336,272	29,134,504
Committed	0	0	0	67,583	67,583
Assigned	0	0	0	1,501,462	1,501,462
Unassigned	4,022,935	0	0	(1,878,362)	2,144,573
Total Fund Balances (Deficits)	4,123,636	1,971,236	726,295	26,026,955	32,848,122
Total Liabilities & Fund Balances	15,873,540	6,163,262	1,380,595	46,156,205	69,573,602

The notes to the financial statements are an integral part of this statement.

COUNTY OF CHAMPAIGN, ILLINOIS
 RECONCILIATION OF THE BALANCE SHEET FOR GOVERNMENTAL FUNDS
 TO THE STATEMENT OF NET POSITION FOR GOVERNMENTAL ACTIVITIES
 DECEMBER 31, 2014

Fund Balances (Deficits) - Total Governmental Funds (See Exhibit III)	\$32,848,122
Capital assets, net of depreciation, used in governmental activities	73,893,473
Investment in Joint Ventures related to governmental activities	1,688,787
Assets and liabilities of internal service funds related to governmental activities, including estimated claims payable long term liability	1,982,652
Receivables for revenue accruals related to governmental activities	2,515,066
Payables for expense accruals related to governmental activities	(48,975)
Liability for compensated absences accruals related to governmental activities	(2,965,750)
Long term liabilities related to governmental activities, other than estimated claims payable from internal service funds	(41,130,018)
Net Position of Governmental Activities (See Exhibit I)	<u>68,783,357</u>

The notes to the financial statements are an integral part of this statement.

COUNTY OF CHAMPAIGN, ILLINOIS
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	Major Funds			All Other (Non-Major) Governmental Funds	Total Governmental Funds
	General Fund	Mental Health Fund	Regional Planning Comm Fund		
REVENUES:					
Property Taxes	\$9,560,788	\$4,046,052	\$0	\$15,524,035	\$29,130,875
Public Safety Sales Taxes	0	0	0	5,101,042	5,101,042
Hotel/Motel & Auto Rental Taxes	68,591	0	0	0	68,591
Intergovernmental Revenue	15,855,778	337,536	10,434,346	15,509,634	42,137,294
Fines & Forfeitures	1,102,460	0	0	36,284	1,138,744
Licenses & Permits	1,476,050	0	0	361,120	1,837,170
Charges for Services	4,284,085	0	1,295,592	2,670,605	8,250,282
Rents and Royalties	1,127,106	0	0	0	1,127,106
Interest on Program Loans	0	0	0	165,085	165,085
Investment Earnings	8,023	1,016	184	39,991	49,214
Miscellaneous	366,268	113,911	44,869	226,450	751,498
Total Revenues	33,849,149	4,498,515	11,774,991	39,634,246	89,756,901
EXPENDITURES:					
Current: General Government	9,862,666	0	0	2,021,327	11,883,993
Justice & Public Safety	24,558,495	0	0	8,045,938	32,604,433
Health	0	4,591,893	0	6,174,283	10,766,176
Education	0	0	0	7,279,568	7,279,568
Social Services	109,796	0	0	109,796	109,796
Development	393,491	0	11,698,875	2,296,476	14,388,842
Highways & Bridges	0	0	0	9,391,169	9,391,169
Debt Service: Principal Retirement	666,875	0	0	5,438,284	6,105,159
Interest & Fiscal Charges	294,370	0	0	4,243,293	4,537,663
Total Expenditures	35,885,693	4,591,893	11,698,875	44,890,338	97,066,799
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,036,544)	(93,378)	76,116	(5,256,092)	(7,309,898)
OTHER FINANCING SOURCES (USES):					
Sale of Refunding Bonds	0	0	0	9,795,000	9,795,000
Premium on Refunding Bonds	0	0	0	1,968,593	1,968,593
Payment to Refunded Bond Escrow Agent	0	0	0	(11,624,759)	(11,624,759)
Transfers In	1,089,628	0	373,741	1,491,067	2,954,436
Transfers Out	(970,018)	0	(282,166)	(1,394,587)	(2,646,771)
Net Other Financing Sources (Uses)	119,610	0	91,575	235,314	446,499
NET CHANGE IN FUND BALANCES	(1,916,934)	(93,378)	167,691	(5,020,778)	(6,863,399)
FUND BALANCES--Beginning of Year	6,040,570	2,064,614	558,604	31,047,733	39,711,521
FUND BALANCES--End of Year	4,123,636	1,971,236	726,295	26,026,955	32,848,122

The notes to the financial statements are an integral part of this statement.

COUNTY OF CHAMPAIGN, ILLINOIS
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES FOR GOVERNMENTAL FUNDS TO
 THE STATEMENT OF ACTIVITIES FOR GOVERNMENTAL ACTIVITIES
 FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2014

Net Change in Fund Balances - Total Governmental Funds (See Exhibit IV)	(\$6,863,399)
Remove expenditures for acquisition of capital assets	5,174,588
Include gain (loss) on disposal of capital assets	(192,071)
Include depreciation expense	(5,763,609)
Include change in investment in joint ventures	(55,745)
Include the net revenue (expense) of internal service funds used to charge the costs of risk financing and employee health benefits to governmental activities	(73,252)
Remove revenues related to prior periods; include revenues earned but not available in the current period	930,439
Remove expenditures related to prior periods; include expenses incurred but not expected to be liquidated with expendable available financial resources in the current period	1,304,441
Remove debt proceeds and payment to bond refunding escrow agent	(138,834)
Amortize bond premium and deferred amount on refunding against debt interest expense	76,831
Remove debt principal repayment expenditures	<u>6,105,159</u>
Change in Net Position of Governmental Activities (See Exhibit II)	<u><u>504,548</u></u>

The notes to the financial statements are an integral part of this statement.

COUNTY OF CHAMPAIGN, ILLINOIS
 PROPRIETARY FUNDS
 STATEMENT OF NET POSITION
 DECEMBER 31, 2014

Exhibit V

	<u>Business-Type Activities</u> <u>Enterprise Fund</u> <u>Nursing Home</u> <u>Fund</u>	<u>Governmental</u> <u>Activities</u> <u>Internal</u> <u>Service Funds</u>
<u>ASSETS</u>		
CURRENT ASSETS:		
Cash	\$705,187	\$2,176,019
Receivables, Net of Uncollectible Amounts:		
Patient Accounts	3,850,165	0
Property Taxes	1,134,954	0
Intergovernmental	1,048,241	232
Other	1,820	1,628
Due From Other Funds	0	2,062,551
Inventories	5,765	0
Prepaid Expenses	10,267	716,677
Resident Trust Accounts	<u>20,720</u>	<u>0</u>
Total Current Assets	<u>6,777,119</u>	<u>4,957,107</u>
NONCURRENT ASSETS:		
Capital Assets:		
Buildings and Improvements	23,768,952	0
Equipment	1,455,699	0
Less Accumulated Depreciation	<u>(5,913,251)</u>	<u>0</u>
Total Noncurrent Assets	<u>19,311,400</u>	<u>0</u>
Total Assets	<u>26,088,519</u>	<u>4,957,107</u>
<u>LIABILITIES</u>		
CURRENT LIABILITIES:		
Accrued Salaries Payable	195,802	0
Accounts Payable	1,501,887	531,782
Due To Other Funds	224,851	35,999
Funds Held For Others	20,720	86,995
Unearned Revenue	0	17,029
Compensated Absences Payable	351,941	0
Estimated Claims Payable	0	669,213
Tax Anticipation Notes Payable	971,120	0
Due To Other Governments	<u>650,470</u>	<u>0</u>
Total Current Liabilities	<u>3,916,791</u>	<u>1,341,018</u>
NONCURRENT LIABILITIES:		
Estimated Claims Payable	0	1,259,888
Net Obligation for Other Post-Employment Benefits	<u>190,814</u>	<u>0</u>
Total Noncurrent Liabilities	<u>190,814</u>	<u>1,259,888</u>
Total Liabilities	<u>4,107,605</u>	<u>2,600,906</u>
<u>DEFERRED INFLOW OF RESOURCES</u>		
Subsequent Years Property Taxes	<u>1,134,954</u>	<u>0</u>
Total Deferred Inflow of Resources	<u>1,134,954</u>	<u>0</u>
<u>NET POSITION</u>		
Invested in Capital Assets	19,311,400	0
Unrestricted	<u>1,534,560</u>	<u>2,356,201</u>
TOTAL NET POSITION	<u>20,845,960</u>	<u>2,356,201</u>
Adjustment due to consolidation of internal service fund activities related to enterprise funds	<u>373,549</u>	
NET POSITION OF BUSINESS TYPE ACTIVITIES	<u>21,219,509</u>	

The notes to the financial statements are an integral part of this statement.

COUNTY OF CHAMPAIGN, ILLINOIS
 PROPRIETARY FUNDS
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
 FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	<u>Business-Type Activities</u> <u>Enterprise Fund</u> <u>Nursing Home</u> <u>Fund</u>	<u>Governmental</u> <u>Activities</u> <u>Internal</u> <u>Service Funds</u>
OPERATING REVENUES:		
Charges for Services (Net of Uncollectible)	\$15,842,972	\$8,032,361
Miscellaneous	<u>47,168</u>	<u>11,099</u>
Total Operating Revenues	<u>15,890,140</u>	<u>8,043,460</u>
OPERATING EXPENSES:		
Salaries	6,701,210	47,269
Fringe Benefits	2,301,060	7,207,362
Commodities	1,251,993	378
Services	5,714,702	877,883
Depreciation	<u>807,945</u>	<u>0</u>
Total Operating Expenses	<u>16,776,910</u>	<u>8,132,892</u>
OPERATING INCOME (LOSS)	<u>(886,770)</u>	<u>(89,432)</u>
NON-OPERATING REVENUES (EXPENSES):		
Property Tax	1,096,991	0
Investment Earnings	442	2,097
Donations	8,785	0
Gain (Loss) on Disposal of Capital Assets	0	0
Interest Expense	<u>(3,790)</u>	<u>0</u>
Net Non-Operating Revenues (Expenses)	<u>1,102,428</u>	<u>2,097</u>
INCOME (LOSS) BEFORE TRANSFERS	215,658	(87,335)
Transfers In	0	0
Transfers Out	<u>(307,665)</u>	<u>0</u>
CHANGE IN NET POSITION	(92,007)	(87,335)
NET POSITION--Beginning of Year	<u>20,937,967</u>	<u>2,443,536</u>
NET POSITION--End of Year	<u>20,845,960</u>	<u>2,356,201</u>
Adjustment due to consolidation of internal service fund activities related to enterprise funds	<u>(14,083)</u>	
Change in net position of business-type activities	<u>(106,090)</u>	

The notes to the financial statements are an integral part of this statement.

COUNTY OF CHAMPAIGN, ILLINOIS
 PROPRIETARY FUNDS
 STATEMENT OF CASH FLOWS
 FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	<u>Business-Type Activities</u> <u>Enterprise Fund</u> Nursing Home Fund	<u>Governmental</u> <u>Activities</u> Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Receipts from Customers	\$14,095,580	\$0
Cash Receipts from Other Funds and Employees for Services	0	6,720,675
Cash Receipts for Claims Reimbursements	0	10,031
Cash Payments to Employees for Services	(6,627,779)	(47,269)
Cash Payments to Suppliers and Other Funds for Goods and Services	(9,219,123)	(7,739,889)
Cash Payments for Claims	0	(468,231)
Net Cash Provided (Used) By Operating Activities	<u>(1,751,322)</u>	<u>(1,524,683)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Property Taxes Received	1,096,991	0
Gifts And Donations Received	8,785	0
Cash Received from Tax Anticipation Borrowing	1,909,005	0
Tax Anticipation Borrowing Repaid	(937,885)	0
Cash Received from Intergovernmental Borrowing	438,053	0
Interest Paid on Tax Anticipation Borrowing	(3,790)	0
Transfers/Loans Paid To Other Funds	(307,665)	0
Net Cash Provided (Used) By Non-Capital Financing Activities	<u>2,203,494</u>	<u>0</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Cash Received from Sale of Capital Assets	0	0
Payments for Acquisition and Construction of Capital Assets	(117,041)	0
Net Cash Provided (Used) By Capital and Related Financing Activities	<u>(117,041)</u>	<u>0</u>
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest Received on Investments and Bank Deposits	442	2,097
Net Cash Provided (Used) By Investment Activities	<u>442</u>	<u>2,097</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	335,573	(1,522,586)
Cash and Cash Equivalents at Beginning of Period	<u>369,614</u>	<u>3,698,605</u>
Cash and Cash Equivalents at End of Period	<u><u>705,187</u></u>	<u><u>2,176,019</u></u>

Non-cash Investing, Capital and Financing Activities:

In fiscal year 2014, the Nursing Home Enterprise Fund did not receive any non-cash donations.

The notes to the financial statements are an integral part of this statement.

COUNTY OF CHAMPAIGN, ILLINOIS
 PROPRIETARY FUNDS
 STATEMENT OF CASH FLOWS
 RECONCILIATION OF OPERATING INCOME (LOSS) TO
 NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES
 FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	<u>Business-Type Activities</u>	<u>Governmental</u>
	<u>Enterprise Fund</u>	<u>Activities</u>
	<u>Nursing Home</u>	<u>Internal</u>
	<u>Fund</u>	<u>Service Funds</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	(\$886,770)	(\$89,432)
Adjust For Non-Cash Revenue/Expense:		
Depreciation Expense	807,945	0
Bad Debt Expense	311,984	
Increase (Decrease) in Estimated Claims Payable	0	138,783
Increase (Decrease) in Net Obligation for OPEB	25,626	0
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	(1,567,022)	(1,852)
Decrease (Increase) in Intergovernmental Receivables	(539,522)	0
Decrease (Increase) in Due From Other Funds	0	(1,310,902)
Decrease (Increase) in Inventories	5,974	0
Decrease (Increase) in Prepaid Expenses	9,984	(716,677)
Increase (Decrease) in Payables	391,170	417,490
Increase (Decrease) in Due To Other Govts	212,417	0
Increase (Decrease) in Due To Other Funds	(523,108)	3,936
Increase (Decrease) in Unearned Revenue	0	17,029
Increase (Decrease) in Unremitted Payroll Withholdings	0	16,942
Net Cash Provided (Used) By Operating Activities	<u>(1,751,322)</u>	<u>(1,524,683)</u>

The notes to the financial statements are an integral part of this statement.

COUNTY OF CHAMPAIGN, ILLINOIS
 FIDUCIARY FUNDS
 FIDUCIARY STATEMENT OF NET POSITION
 DECEMBER 31, 2014

	<u>Private Purpose Trust Funds</u>	<u>Agency Funds</u>
<u>ASSETS</u>		
Cash	\$1,744,368	\$1,643,788
Investments	0	979,918
Receivables:		
Other	0	0
Intergovernmental	196,402	61,986
Accrued Interest	<u>0</u>	<u>0</u>
Total Assets	<u>1,940,770</u>	<u>2,685,692</u>
<u>LIABILITIES</u>		
Accounts Payable	0	0
Due to Other Funds	0	0
Funds Held for Others	<u>0</u>	<u>2,685,692</u>
Total Liabilities	<u>0</u>	<u>2,685,692</u>
<u>NET POSITION</u>		
Held in Trust for Other Governments	<u><u>1,940,770</u></u>	<u><u>0</u></u>

The notes to the financial statements are an integral part of this statement.

COUNTY OF CHAMPAIGN, ILLINOIS
 FIDUCIARY FUNDS
 STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	<u>Private Purpose Trust Funds</u>
ADDITIONS:	
Intergovernmental Revenue	\$3,354,180
Investment Earnings	4,620
Miscellaneous	<u>0</u>
Total Additions	<u>3,358,800</u>
DEDUCTIONS:	
Township Road & Bridge Maintenance	<u>2,886,173</u>
Total Deductions	<u>2,886,173</u>
CHANGE IN NET POSITION	472,627
NET POSITION--Beginning of Year	<u>1,468,143</u>
NET POSITION--End of Year	<u><u>1,940,770</u></u>

The notes to the financial statements are an integral part of this statement.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the County of Champaign, Illinois conform to generally accepted accounting principles (GAAP) as applicable to governments. The following is a summary of the more significant policies:

A. THE ENTITY

Champaign County was incorporated February 20, 1833. Like all Illinois counties, Champaign County is responsible for maintaining the judicial system, collecting and disbursing property taxes for all local governments located within the county, maintaining county roads and conducting elections. With the exception of Cook County, no Illinois counties are home-rule units of government and, therefore, they may collect and spend money only as specified by state law.

The primary government consists of the funds and departments described on pages 10-20. Several boards and commissions appointed by the County Board are included as part of the primary government, because they are not legally separate. These are the Mental Health Board, the Developmental Disability Board, the County Public Health Board, the Nursing Home Board of Directors, the Regional Planning Commission, the Board of Review and the Zoning Board of Appeals.

A legally separate organization should be included as a component unit of the primary organization if the primary government is financially accountable for the organization. Financial accountability exists if: (1) the primary government appoints a voting majority of the organization's governing body, and (a) it is able to impose its will on the organization, or (b) the organization provides financial benefits or imposes financial burdens on the primary government; OR (2) the organization is fiscally dependent on the primary government. There were no agencies which met the criteria for inclusion as a component unit of Champaign County.

Related organizations for which the County Board appoints a voting majority of the governing body, but for which the County is not financially accountable, are not included in the reporting entity. These include drainage districts, sanitary districts, fire protection districts, public water districts, cemetery associations, the forest preserve district, the housing authority, the mass transit district and the public aid appeals commission.

A joint venture is an organization that is jointly controlled by two or more participants, in which the participants retain an on-going financial interest or responsibility. The County is a member of the METCAD (Metropolitan Computer Aided Dispatch) joint venture with the City of Champaign, the City of Urbana and the University of Illinois. The County is also a member of the Geographic Information System (GIS) Consortium joint venture with the City of Champaign, the City of Urbana, the University of Illinois, the Village of Rantoul, the Village of Savoy and the Village of Mahomet. The County's equity interest in METCAD and the GIS Consortium joint ventures is reported as an investment in joint ventures in the Statement of Net Position. See Note 26 on joint ventures.

A jointly governed organization for which the County does not have an on-going financial interest or responsibility is the Job Training Partnership Act Consortium of Champaign, Ford, Iroquois and Piatt Counties. Jointly governed organizations are not included in the reporting entity.

B. FUND ACCOUNTING

The accounts of the County are organized on the basis of various individual funds. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government monies are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent. Funds are classified into several categories and types. Governmental funds include the general fund, special revenue funds, debt service funds and capital projects funds. Proprietary funds include enterprise funds and internal service funds. Fiduciary funds include private-purpose trust funds and agency funds.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

(1) Government-wide Financial Statements

The government-wide financial statements (the Statement of Net Position and the Statement of Activities) display the financial position and results of operations for the entity Champaign County government, excluding the fiduciary funds. Both statements separately report governmental activities and business-type activities. Governmental activities are generally financed with taxes and intergovernmental revenues and are accounted for in governmental and internal service funds. Business-type activities are financed largely through user fees charged to external parties and are reported in an enterprise fund. Interfund activity is eliminated from the government-wide statements to reduce the doubling effect it creates. Allocations of overhead expenses are eliminated so that the expenses are reported only in the functions to which they were allocated. Interfund receivables and payables are reduced to just the net residual amounts due between governmental and business-type activities, which are then reported as internal balances.

The Statement of Activities reports direct expenses related to specific functions. Those expenses are then offset by the program revenues directly attributable to each function. Program revenues include charges for services, licenses and permits, fines and forfeitures, and grants and contributions. Taxes, investment income and other revenue not attributable to specific programs are reported as general revenues.

(2) Fund Financial Statements

Fund financial statements are presented for the governmental funds, the proprietary funds and the fiduciary funds. The fund statements focus on major individual funds, with non-major funds reported in aggregate.

Major governmental funds include the General Fund, which is the principal operating fund for the County; the Mental Health Fund, which uses property taxes to fund mental health agencies; and the Regional Planning Commission Fund, which uses intergovernmental grants and contracts to provide housing/home energy assistance, community services, senior services, economic development assistance, transportation planning and police training.

The major (and only) enterprise fund is the Nursing Home Fund, which is the operating fund for the County Nursing Home. Other proprietary funds include internal service funds created to provide risk financing and employee health and life insurance for other County funds, mostly related to governmental activities.

The fiduciary funds include two private-purpose trust funds, in which the County Engineer acts in a trustee capacity on behalf of townships to use state funding to maintain township roads and township bridges. These resources are not available to support the County's own programs. The fiduciary funds also include agency funds, whose purpose is to report resources, such as property taxes and circuit court fees and fines, held in a custodial capacity for external individuals, organizations and governments. Resources held for other County funds are reported in the appropriate County funds rather than the agency funds.

D. FUND BALANCE/NET POSITION REPORTING

Fund balances in governmental funds are classified according to the level of constraints on how amounts in those funds can be spent: non-spendable, restricted, committed, assigned or unassigned. Non-spendable amounts are either not in spendable form or are legally required to be kept intact. Restricted amounts may only be spent according to externally imposed constraints or legally enforceable enabling legislation. Fund Balance may be committed to a specific purpose by resolution or ordinance passed by the County Board. A

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

commitment may only be rescinded by the same formal action of the County Board. Fund balance may also be assigned (or unassigned) to a purpose by the County Administrator or a Committee of the County Board in accordance with County Board budget policies.

When both restricted and unrestricted resources are available for the same purpose, restricted resources are used first. Within unrestricted fund balance, resources committed to a specific purpose are used first, then assigned resources, and then unassigned.

Beginning with the thirteen months ended December 31, 2014, the County implemented GASB Statement No.65, *Items Previously Reported as Assets and Liabilities*. The objective of this statement is to provide financial reporting guidance for proper classification of items that were previously reported as assets and liabilities as deferred outflows of resources or deferred inflows of resources. Implementation of this statement resulted in a restatement of Fiscal Year 2013 Net Position.

Net position represents the difference between assets and liabilities. Net position invested in capital assets consists of capital assets, net of accumulated depreciation, restricted by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net positions are reported as restricted when there are limitations imposed on their use through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

E. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

(1) Government-wide Financial Statements

The measurement focus for the government-wide financial statements is the flow of economic resources, using the accrual basis method of accounting. On this basis, revenues are recognized when earned and expenses are recognized when a liability is incurred. Property taxes are recognized as revenue in the year for which the taxes are levied, generally, the year after the levy is passed. Grants are recognized as revenue when eligibility requirements are met, such as allowable costs having been incurred.

(2) Governmental Funds

The measurement focus for governmental funds is the flow of current financial resources. All governmental funds are accounted for using the modified accrual basis method of accounting.

On this basis, all material sources of revenue are recognized when they become measurable and available. "Available" is defined as collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For the County, this translates to 60 days after the end of the fiscal year, which corresponds with the expiration of appropriations according to County ordinance. Major sources of revenue susceptible to accrual when collectible within 60 days of year-end include property taxes, sales taxes, income taxes, personal property replacement taxes, other intergovernmental revenues, charges for services and investment interest.

Material amounts of expenditures are recognized when the liability is incurred, as long as they are due to be paid from expendable available financial resources. Thus, accumulated unpaid vacation, sick leave and personal leave are only accrued when they become currently payable; and principal and interest on general long-term debt are only recognized when due.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING (continued)

(3) Proprietary Funds

The measurement focus for proprietary funds is the flow of economic resources. All proprietary funds are accounted for using the accrual basis method of accounting. On this basis, revenues are recognized when they are earned and expenses are recognized when a liability is incurred.

Proprietary funds operating revenues consist of charges for services and miscellaneous revenue resulting from the provision of services to users. In the enterprise fund, this means Nursing Home patient revenue, including Medicaid, Medicare and other insurance payments received for patient accounts. Operating expenses are those incurred in providing patient care. In the internal service funds, operating revenue includes interfund billings for insurance coverage and claims. Operating expenses are expenses incurred in providing the services, such as insurance premiums and claims expenses.

(4) Fiduciary Funds

The measurement focus for fiduciary funds, other than agency funds, is the flow of economic resources. All fiduciary funds, including agency funds, are accounted for using the accrual basis method of accounting. Fiduciary funds do not report revenues or expenditures, but rather report increases and decreases in net position. Since agency fund assets always equal liabilities, the net position is always zero, and, thus, changes in the fiduciary net position are not reported for agency funds.

F. INVESTMENTS AND CASH EQUIVALENTS

Under Illinois law (30 ILCS 235/2), county money may be invested in interest-bearing deposits at federally insured banks/savings and loans/credit unions, certain commercial paper, bonds issued by local governments, short term discount obligations of the Federal National Mortgage Association, securities issued by the U.S. Treasury or other federal agencies, money market mutual funds limited to U.S. Government securities, repurchase agreements involving government securities and certain other securities, and the State Treasurer's investment pool. The State Treasurer's investment pool falls under the regulatory oversight of the State of Illinois Legislature.

Deposits in banks or savings associations are valued at cost. Repurchase agreements, considered nonparticipating interest-earning investment contracts, are valued at cost. The fair value of the position in the state treasurer's investment pool is the same as the value of the pool shares. Investments in mutual funds, commercial paper, U.S. Treasury securities and other federal agency obligations are reported at fair value determined by the current share price or quoted market prices. Changes in fair value of these investments are recognized as an increase or decrease to investment income on the operating statements.

For purposes of the statement of cash flows, the proprietary funds consider short-term highly liquid investments, including time deposits at financial institutions, to be cash equivalents. Resident Trust Accounts are not considered to be cash equivalents.

G. RECEIVABLES AND PAYABLES

Receivables and payables are reported net of an allowance for uncollectible amounts, if applicable. Short term receivables and payables between funds are reported as due from/to other funds. Non-current amounts are reported as advances to/from other funds. In the government-wide statements, inter-fund receivables and payables remaining between governmental activities and business-type activities after the elimination of inter-fund activity are reported as internal balances. These internal balances net to zero in the government total column.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

H. INVENTORIES

Inventories are valued at cost on a first in, first out (FIFO) basis, and are accounted for by the consumption method. Inventories in the Nursing Home Enterprise Fund consist of food and operating supplies held for consumption.

I. PREPAID ITEMS

In governmental funds, prepaid expenditures, such as insurance or service contracts, are recognized as expenditures when purchased rather than over the term involved. In proprietary funds, prepaid expenses are deferred and expensed over the term when the services are received.

J. CAPITAL ASSETS

(1) Governmental Activities

Capital assets purchased for use in governmental activities are recorded as expenditures in governmental funds at the time of purchase. Governmental capital assets are reported in the government-wide financial statements, offset by accumulated depreciation. Capital assets are valued at actual or estimated historical cost, while donated capital assets are valued at fair value as of the date donated. Equipment valued at or above \$5,000, buildings and land improvements valued at or above \$25,000, infrastructure valued at or above \$100,000, and land of any value are capitalized. Depreciation is calculated on all assets, other than land and construction in progress, using the straight line method with the following estimated useful lives:

Buildings – New Construction:	40 years	Infrastructure – Roads:	15 years
Buildings – Improvements:	15 years	Infrastructure – Bridges:	50 years
Equipment:	5-10 years	Land Improvements:	15 years

(2) Business-type Activities (Nursing Home Enterprise Fund)

Nursing Home Enterprise Fund capital assets valued at \$2,500 or more are capitalized within the fund. This capitalization threshold follows Illinois Department of Healthcare & Family Services guidelines. Capital assets are stated at actual or estimated historical cost. Donated fixed assets are valued at their fair market value on the date donated. Depreciation is computed on the straight-line method over the estimated useful life of the asset. Estimated useful lives following the American Hospital Association Guidelines are:

Buildings – New Construction:	40 years	Land Improvements:	15 years
Buildings – Improvements:	5-20 years	Equipment:	5-20 years

K. COMPENSATED ABSENCES

Accumulated unpaid vacation and personal leave (compensated absences) are accrued in governmental funds only when they become currently payable, due to the employee using benefit time or terminating employment. A liability for unpaid compensated absences, plus the related FICA, is reported in the government-wide statements in the period in which it is incurred. Accrued compensated absences, plus the related FICA, for proprietary funds are reported as a liability in the proprietary fund statements and the government-wide statements in the period in which it is incurred.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

L. DEFERRED OUTFLOWS OF RESOURCES

The County reports decreases in net position or fund equity that relate to future periods as deferred outflows of resources in a separate section of its government-wide and proprietary funds statements of net position or governmental funds balance sheets. No deferred outflows of resources are reported in these financial statements in the current year.

M. DEFERRED INFLOWS OF RESOURCES

The County's governmental activities and governmental funds financial statements report a separate section of deferred inflows of resources. This separate financial statement element reflects an increase in net position or fund equity that applies to a future period. The County will not recognize the related revenue until a future event occurs. The County has recorded deferred inflows which are related to property taxes that will be recorded as revenue in a future period.

N. FISCAL YEAR CHANGE

Effective for the calendar year beginning January 1, 2015, the County will change from a fiscal year end of November 30 to December 31. A thirteen-month fiscal transition period from December 1, 2013, through December 31, 2014, precedes the start of the new calendar-year cycle.

NOTE 2 – RECONCILIATION OF FUND STATEMENTS TO GOVERNMENT-WIDE STATEMENTS

A. Governmental Funds to Governmental Activities

A reconciliation is provided with the governmental funds balance sheet (Exhibit III-a) to explain the difference between fund balances in the governmental funds and net position in governmental activities on the government-wide statement of net position. The major differences are: (1) capital assets are not reported in governmental funds, (2) investment in the equity of joint ventures is not reported in governmental funds, (3) assets and liabilities of internal service funds related to governmental activities are not reported in governmental funds, (4) receivables and payables arising from the full accrual of revenues and expenses are not reported in governmental funds under the modified accrual basis of accounting, and (5) long term liabilities are not reported in governmental funds.

A reconciliation is provided with the governmental funds statement of revenues, expenditures and changes in fund balances (Exhibit IV-a) to explain the difference between the change in fund balances in the governmental funds and the change in net position for governmental activities on the government-wide statement of activities. The major differences are: (1) capital outlay expenditures are not reported in the government-wide statement, while depreciation expense and gains/losses on disposal of capital assets are not reported in governmental funds; (2) the change in investment in the equity of joint ventures is not reported in governmental funds; (3) the net revenue/expense of internal service funds related to governmental activities is not reported in governmental funds; (4) full accrual of revenues and expenses are not reported in governmental funds under the modified accrual basis of accounting; and (5) debt proceeds, debt principal repayments and payments to a bond refunding escrow agent are not reported in the government-wide statement; while bond premium and additional costs of reacquisition of refunded bonds are deferred and amortized over the life of the debt on the government-wide statement.

B. Enterprise Funds to Business-Type Activities

Enterprise funds and the government-wide statements follow the same measurement focus and basis of accounting, so the enterprise fund financial information flows essentially unchanged from the fund financial statements to the business-type activities on the government-wide financial statements. The only difference (as shown on the proprietary fund financial statements, Exhibits V and VI) arises from reporting the portion of the net revenue/expense of the internal service funds that relates to the enterprise fund in the business-type activities on the government-wide statements.

NOTE 3 – BUDGETS AND BUDGETARY BASIS OF ACCOUNTING

A. Change of Fiscal Year

On March 21, 2013, the County Board approved Resolution 8468 which changed the County's old fiscal year of December 1st through November 30th, to a fiscal year based on the calendar year, namely January 1st through December 31st. In order to implement this change to a calendar year, the County Board also resolved that the 2014 annual budget should be adopted for a thirteen (13) month period from December 1st, 2013 through December 31st, 2014.

B. Budgetary Process

County department heads submit their budget requests in the summer prior to the start of the fiscal year on January 1. The County Administrator reviews the department requests and makes recommendations to the Finance Committee of the County Board. Budget hearings are held during the summer months, after which the Finance Committee directs the County Administrator to make specific changes in some department budgets. The County Administrator prepares the tentative Budget document, which is usually approved by the County Board in September. Additional changes are approved by the Finance Committee in October and November. These

NOTE 3 – BUDGETS AND BUDGETARY BASIS OF ACCOUNTING (continued)

changes are then incorporated into the Final Budget document which is then approved by the County Board in November in simple majority.

C. Level of Budgetary Control

Formal budgetary control is employed during the year for all County funds (governmental and proprietary) except fiduciary funds (trust and agency), as required by Illinois law. The legal level of budgetary control is by personnel and non-personnel account categories within a department within a fund. Transfers within departments between accounts in the same category are made by written request of the department to the County Auditor. Transfers in and out of the personnel category and transfers between accounts in different departments, administered by different department heads, must be approved by the Finance Committee and then by a two-thirds majority vote of the full County Board.

D. Amendments to the Budget

Requests for supplementary appropriations must also be approved by the Finance Committee and by a two-thirds majority vote of the full County Board.

E. Budgetary Basis of Accounting

All governmental funds and proprietary funds have legally adopted budgets on a modified accrual basis. Appropriations lapse 60 days after the end of the fiscal year. County ordinance provides that balances remaining in County appropriations shall be available for sixty days after the close of the fiscal year to pay for goods or services that were delivered prior to the close of the fiscal year.

Because proprietary fund budgets are not on a full accrual basis and because appropriations lapse 60 days after year-end, the legally adopted budget is not on a basis strictly consistent with generally accepted accounting principles (GAAP).

F. Encumbrances

Encumbrance accounting is used in all funds, and is also on the modified accrual basis. Purchase orders are required for any purchase exceeding \$5,000. The amount is encumbered (provided sufficient appropriations are available) before the order is approved. Encumbrances must be re-established in the following year if the goods or services were not received by December 31.

NOTE 4 – RECONCILIATION OF BUDGETARY BASIS TO GAAP BASIS

The actual results of operations are presented in accordance with generally accepted accounting principles (GAAP) as described in Note 1-E. For budgetary comparisons, the actual results of operations are presented on the budgetary basis as described in Note 3-D. Adjustments necessary to convert the results of operations from the budgetary basis to the GAAP basis are mostly due to appropriations lapsing 60 days after year-end and proprietary funds having budgets on the modified accrual basis, while GAAP requires the full accrual basis. There are also reclassifications between revenues, expenditures and operating transfers which do not affect fund balance/net position, e.g. reclassifications of interfund reimbursements as reductions of expenditures. These reclassifications which do not affect fund balance/net position are not reported in the conversion from budgetary basis to GAAP basis. The adjustments which do affect fund balance/net position and which are shown in the individual fund financial statements are summarized below.

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014

NOTE 4 – RECONCILIATION OF BUDGETARY BASIS TO GAAP BASIS (continued)

	Nursing Home Fund	Self-Funded Insurance Fund	General Fund	Regional Planning Com. Fund	Other Non-Major Govt Funds
Thirteen Months Ended December 31, 2014:					
Budgetary Basis Change in Fund Balance or Net Position	\$534,707	\$139,329	(\$1,775,519)	\$289,561	(\$1,604,163)
REVENUES AND OTHER SOURCES:					
Interfund transfers into escrow account recognized as other financing source when transferred rather than when spent				(91,283)	
Prepaid revenues deferred until earned			(107,091)		
Adjustment for timing differences - revenue recognized in the period when earned	738,324		(57,425)		(43,581)
Decrease (increase) in allowance for uncollectible accounts receivable and revenue write-offs					
EXPENDITURES /EXPENSES AND OTHER USES:					
Increase (decrease) in inventories and prepaid expenses	(8,458)				
Adjustment for timing differences - expenses recognized in the period when incurred	(293,056)	(64,376)	23,101	(30,587)	(101,870)
Decrease (increase) in bad debt allowance for uncollectible loans receivable					(276,796)
Capital asset acquisitions and disposals	117,041				
Depreciation expense	(807,945)				
Bad debt expense	(311,984)				
Decrease (increase) in accrued compensated absences payable	(35,010)				
Decrease (increase) in net OPEB liability	(25,626)				
Decrease (increase) in estimated claims payable		(138,783)			
GAAP Basis Change in Fund Balance or Net Position	<u>(92,007)</u>	<u>(63,830)</u>	<u>(1,916,934)</u>	<u>167,691</u>	<u>(2,026,410)</u>

NOTE 5 – EXPENDITURES IN EXCESS OF APPROPRIATIONS

For the thirteen month period ended December 31, 2014, there were no expenditures in excess of appropriations.

NOTE 6 – DEPOSITS AND INVESTMENTS

A summary of deposits and investments at December 31, 2014 is shown below. Resident trust accounts report money in County custody, which belongs to residents of the County Nursing Home and County Jail.

<u>DEPOSITS 12/31/2014</u>	Asset Account Carrying Amounts (Reported as:)			Total	Bank Balances
	Cash	Investments	Resident Trust		
Demand Deposits	\$28,471,089	\$0	\$27,625	\$28,498,714	\$30,110,638
Money Market / Savings	0	579,918	0	579,918	579,918
Certificates of Deposit:					
Up to 3 months maturity	0	0	0	0	0
Over 3 mos. up to 12 mos. maturity	0	500,419	0	500,419	500,419
Over 12 mos. up to 24 mos. maturity	0	0	0	0	0
Total Deposits	28,471,089	1,080,337	27,625	29,579,051	31,190,975

<u>INVESTMENTS 12/31/2014</u>	Asset Account Carrying Amounts (Reported as:)			Total	Fair Value
	Cash	Investments	Resident Trust		
State Treasurer Investment Pool	\$7,264,074	\$0	\$0	\$7,264,074	\$7,264,074
Repurchase Agreements	0	0	0	0	0
Total Investments	7,264,074	0	0	7,264,074	7,264,074

<u>INVESTMENTS 12/31/2014</u>	Fair Value	Investment Maturities (in Years)		Percent of Total
		Less Than 1	1 - 2	
State Treasurer Investment Pool	\$7,264,074	\$7,264,074	\$0	100.00%
Repurchase Agreements	0	0	0	0.00%
Total Investments	7,264,074	7,264,074	0	100.00%
Percent of Total	100.00%	100.00%	0.00%	

Custodial Credit Risk. Deposits are subject to custodial credit risk if uninsured and uncollateralized or covered by collateral that is not in the County's name. It is County policy to require collateral at 110% of market value for deposit balances beyond FDIC/NCUSIF insurance coverage. At December 31, 2014, no deposits were uninsured or uncollateralized.

Investment pools and mutual funds are not subject to custodial credit risk, because they are not evidenced by securities that exist in physical or book entry form.

Other investments are subject to custodial credit risk if the securities are uninsured and unregistered and held by the financial institution's trust department or agent, but not in the County's name. None of the County's investments at December 31, 2014 were exposed to this risk.

NOTE 7 – PROPERTY TAX CYCLE

A. Assessments

Property is assessed by elected township assessors at one-third the market value as of January 1 each year. This is the date, called the lien date, on which property taxes “attach” to the property. The township assessors’ books are turned in to the County Supervisor of Assessments by June 1 in quadrennial assessment years and April 15 in other years. (2011 was the last quadrennial assessment year.) The Board of Review, a three-member panel appointed by the County Board, takes action on assessment complaints and applies individual township multipliers to those townships which they determine have not been assessed at one-third. This process equalizes the average ratio of assessments to market value among townships. The Illinois Department of Revenue analyzes the work of the Board of Review and may assign a county-wide multiplier to bring the entire county’s ratio into line with other counties throughout the state.

B. Taxpayer Appeals

Taxpayers may file a complaint with the Board of Review if they feel their assessments are too high, and, if not satisfied, they may further appeal to the state Property Tax Appeals Board. However, tax levies are determined by local governments, not by assessors.

C. Property Tax Levies

The property tax levy for the thirteen months ended December 31, 2014 was adopted by the County Board on November 21, 2013, within the statutory deadline (the third Tuesday in December) for all taxing districts. Property tax levies are reported as receivables and deferred inflow of resources in the year in which they are adopted. They are recognized as revenue in the year for which they are levied, which is the following year.

D. Tax Bills

Illinois statutes require payment of property taxes in two installments, due June 1 and September 1, and require that tax bills be mailed 30 days prior to the first installment. In 2014, tax bills were mailed on May 2 with the due dates of June 2 and September 2. Property tax bills mailed in 2014 were based on equalized assessed value as of January 1, 2013, and on tax levies set in November 2013.

E. Tax Judgment Date and Sale Date

The judgment date is the date at which taxing authorities have a right to take and hold or sell property for nonpayment of taxes. Under Illinois law, the judgment date fluctuates, but is generally the third week in October. The date is set by a judge of the circuit court, after all of the requirements are met for advertising and publishing the delinquent tax list. Statutes require the tax sale to be within five business days following the judgment date. In 2014, the judgment date was October 23 and the tax sale was held October 24.

F. Tax Distributions

The County Treasurer is also the County Collector who handles the collection and distribution of property taxes for all taxing bodies in the county. The Collector generally distributes taxes to the taxing bodies shortly after taxes are collected. The County may not keep tax receipts on behalf of other units of local government beyond thirty days. Interest earned on taxes before distribution must go to the local governments and may not be kept by the County. In 2014, all property taxes were distributed by November 18.

NOTE 8 – PROPERTY TAXES RECEIVABLE AND DEFERRED INFLOW OF RESOURCES

Property taxes receivable consist of property taxes levied in 2014, for which a legal claim exists in 2014. The revenue associated with the 2014 levy is deferred until the fiscal year ending December 31, 2015 on the government-wide and the proprietary fund statements, because that is the period for which the taxes are levied. Property tax revenue is also deferred on the governmental fund statements, because the taxes are not available (collectible within thirty days of the fiscal year-end). The receivable for the 2014 tax levy has been reduced by an estimated allowance for uncollectible taxes of 0.66%, which is based on an average of the previous ten years. A summary by fund type of property taxes receivable at December 31, 2014 is below.

<u>Fund Type</u>	<u>Property Taxes Levied</u>	<u>Allowance for Uncollectible</u>	<u>Property Taxes Receivable</u>	<u>Unearned Property Tax Revenue</u>
Governmental:				
General	\$9,641,093	(\$63,631)	\$9,577,462	\$9,577,462
Special Revenue	18,408,597	(121,498)	18,287,099	\$18,287,099
Capital Projects	0	0	0	\$0
Debt Service	1,429,613	(9,435)	1,420,178	1,420,178
Subtotal Governmental	<u>29,479,303</u>	<u>(194,564)</u>	<u>29,284,739</u>	<u>29,284,739</u>
Proprietary:				
Enterprise	<u>1,142,494</u>	<u>(7,540)</u>	<u>1,134,954</u>	<u>1,134,954</u>
Total	<u><u>30,621,797</u></u>	<u><u>(202,104)</u></u>	<u><u>30,419,693</u></u>	<u><u>30,419,693</u></u>

NOTE 9 – PATIENT ACCOUNTS RECEIVABLE AND CHARGES FOR SERVICES

Patient accounts receivable and charges for services in the enterprise fund as of December 31, 2014 have been reduced by an allowance for uncollectible amounts, determined by an analysis of individual patient accounts.

	Receivable	Revenue
Gross patient accounts receivable / revenue	\$4,125,184	\$16,429,975
Allowance for uncollectible amounts	(\$275,019)	(\$275,019)
Bad debt	<u>\$0</u>	<u>(\$311,984)</u>
Patient accounts receivable / revenue, net of uncollectible amounts	<u>\$3,850,165</u>	<u>\$15,842,972</u>

NOTE 10 – ECONOMIC DEVELOPMENT AND REHABILITATION LOANS RECEIVABLE

The County, through its Regional Planning Commission Loan Funds, has various grant programs to administer economic development and housing rehabilitation loans to qualified businesses and individuals. The primary purpose of the economic development loan programs is to create new jobs. Principal repayments on loans may be used for any grant eligible purpose. At December 31, 2014, loans outstanding were as follows:

Program Loans Receivable (Net of Uncollectible Amounts)	11/30/13 Balance	Additions	Deductions	12/31/14 Balance	Current Receivable
Economic Development Loans Receivable:					
Community Services Block Grant Loans	\$758,011	\$50,000	(\$227,656)	\$580,355	\$172,084
Comm. Serv. Block Grant Recovery Act Loans	243,886	0	(157,905)	85,981	31,875
Comm. Serv. Block Grant Pass-Through Loans	8,336	0	(8,336)	0	0
Community Development Recaptured Loans	2,311,888	0	(337,556)	1,974,332	186,107
USDA Intermediary Relending Loans Receivable	36,952	197,155	(17,370)	216,737	23,622
Housing Rehabilitation Loans Receivable:					
County Housing Rehab Loans	233,216	0	(37,527)	195,689	35,404
HUD H.O.M.E. Program Loans	670,734	0	(28,406)	642,328	0
Total Loans Receivable	4,263,023	247,155	(814,756)	3,695,422	449,092

NOTE 11 – CAPITAL ASSETS

A. A summary of capital assets related to governmental activities for the thirteen months ended December 31, 2014 is presented below:

<u>Governmental Activities</u>	11/30/13 Balance	Additions	Deductions	12/31/14 Balance
Assets Not Being Depreciated:				
Land	\$1,749,092	\$1,820	\$0	\$1,750,912
Construction in Progress	2,137,963	4,201,960	(2,978,704)	3,361,219
Assets Being Depreciated:				
Infrastructure	69,117,753	2,931,156	(554,164)	71,494,745
Buildings and Improvements	74,734,819	180,000	(147,645)	74,767,174
Equipment	14,635,586	838,356	(31,999)	15,441,943
Assets Subtotal	162,375,213	8,153,292	(3,712,512)	166,815,993
Accumulated Depreciation:				
Infrastructure	(42,036,235)	(2,283,716)	406,387	(43,913,564)
Buildings and Improvements	(33,757,849)	(2,473,968)	103,351	(36,128,466)
Equipment	(11,906,564)	(1,005,925)	31,999	(12,880,490)
Accum. Depreciation Subtotal	(87,700,648)	(5,763,609)	541,737	(92,922,520)
Net Total	74,674,565	2,389,683	(3,170,775)	73,893,473

NOTE 11 – CAPITAL ASSETS (continued)

B. A summary of capital assets related to business-type activities (Nursing Home) for the thirteen months ended December 31, 2014 follows:

<u>Business-Type Activities</u>	11/30/13 Balance	Additions	Deductions	12/31/14 Balance
Assets Not Being Depreciated:				
Construction in Progress	\$0	\$0	\$0	\$0
Assets Being Depreciated:				
Buildings and Improvements	23,751,248	17,704	0	23,768,952
Equipment	1,356,362	99,337	0	1,455,699
Assets Subtotal	<u>25,107,610</u>	<u>117,041</u>	<u>0</u>	<u>25,224,651</u>
Accumulated Depreciation:				
Buildings and Improvements	(4,217,925)	(682,941)	0	(4,900,866)
Equipment	(887,381)	(125,004)	0	(1,012,385)
Accum. Depreciation Subtotal	<u>(5,105,306)</u>	<u>(807,945)</u>	<u>0</u>	<u>(5,913,251)</u>
Net Total	<u>20,002,304</u>	<u>(690,904)</u>	<u>0</u>	<u>19,311,400</u>

C. Current year depreciation expense was charged to the following functions:

<u>Function</u>	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
General Government	\$373,405	\$0
Justice and Public Safety	2,512,318	0
Health	740	0
Education	83,050	0
Social Services	0	807,945
Development	89,743	0
Highways and Bridges	<u>2,704,353</u>	<u>0</u>
Total Depreciation Expense	<u>5,763,609</u>	<u>807,945</u>

COUNTY OF CHAMPAIGN, ILLINOIS
 NOTES TO THE FINANCIAL STATEMENTS
 DECEMBER 31, 2014

NOTE 12 – INTERFUND RECEIVABLES AND PAYABLES

Interfund receivables and payables at December 31, 2014 are summarized below.

<u>Due To / From Other Funds:</u>	<u>Receivable</u>	<u>Payable</u>
Major Governmental Funds:		
General Corporate	\$ 501,058	\$ 952,621
Mental Health	0	10,508
Regional Planning Commission	200,897	185,960
Major Enterprise Fund:		
Nursing Home	0	224,851
Non-Major Governmental Funds:		
RPC Economic Development Loans	4,375	15,902
Geographic Information System	24,470	0
Working Cash	0	223
Recorder's Automation	21,418	2,971
Property Tax Interest Fee	0	58,300
Animal Control	0	10,878
Law Library	0	676
Public Safety Sales Tax	0	304,129
Court's Automation	90,709	73,822
Child Support Services	0	61,915
Probation Services	0	16,879
State's Attorney Drug Forfeitures	31,124	9,306
Circuit Clerk Operations & Administration	72,723	653
Court Document Storage	0	12,896
Victim Advocacy Grant	19,227	31,124
Child Advocacy Center	0	3,070
Access Initiative Grant	0	5,847
Early Childhood	0	205,533
County Highway	166,665	95,071
County Motor Fuel Tax	2	76,926
Tort Immunity	1,741	1,711,707
Social Security	85,821	0
Illinois Municipal Retirement	98,625	0
Workforce Development	0	180,441
Highway Facility Construction	0	2
Capital Asset Replacement	906,804	0
Subtotal Non-Major Governmental	1,523,704	2,878,271
Internal Service Funds:		
Self-Funded Insurance	2,051,930	6,055
Employee Health Insurance	10,621	29,944
Subtotal Internal Service	2,062,551	35,999
Total – All Funds	4,288,210	4,288,210

NOTE 12 – INTERFUND RECEIVABLES AND PAYABLES (continued)

<u>Advances To / From Other Funds:</u>	<u>Receivable</u>	<u>Payable</u>
Major Governmental Fund:		
Regional Planning Commission	\$ 40,000	\$ 0
Non-major Governmental Fund:		
RPC Economic Development Loans	0	40,000
Total – All Funds	40,000	40,000

Of the \$4,288,210 Due To/From Other Funds at December 31, 2014, \$1,363,870 represented inter-fund loans to cover temporary cash flow shortfalls. The remainder represented unpaid routine inter-fund billings or transfers.

In FY1995, the RPC Loan Fund used \$150,000 of existing escrow funds (see Note 13 below) from the Regional Planning Commission Fund plus \$450,000 of future payments into escrow to loan \$600,000 to the County for part of the cost of purchasing and remodeling the Brookens Administration Building, which the RPC offices would occupy. The amount due back to the Regional Planning Commission Fund from the RPC Loan Fund is classified as an inter-fund advance, since it is expected to be repaid through monthly payments over a long period of time. The outstanding balance of the advance from the Regional Planning Commission Fund to the RPC Loan Fund was \$40,000 at December 31, 2014.

NOTE 13 – INTERFUND TRANSFERS AND RPC ESCROW ACCOUNT

	<u>Transfers In</u>	<u>Transfers Out</u>
Major Governmental Funds:		
General Corporate	\$ 1,089,628	\$ 970,018
Regional Planning Commission	373,741	282,166
Major Enterprise Fund:		
Nursing Home	0	307,665
Non-Major Governmental Funds (aggregate)	1,491,067	1,394,587
Internal Service Funds (aggregate)	0	0
Total – All Funds	2,954,436	2,954,436

In FY2014, total inter-fund transfers in, \$2,954,436, equal total transfers out, \$2,954,436. Under the budgetary basis, transfers in and out are not equal due to the deferral of a portion of the transfer into the Regional Planning Commission Fund from the Regional Planning Commission Economic Development Loan Fund. CDAP and CSBG grant provisions require that investment interest earned plus a portion of loan repayments received under certain loan programs are placed in escrow to be used to pay the costs of administering these loan programs. Transfers out of the RPC Economic Development Loan Fund put the money into escrow. The money is taken out of escrow and reflected as a transfer into the Regional Planning Commission Fund only as it is needed to cover actual administrative costs incurred. Thus, the discrepancy between transfers in and transfers out is due to the amount remaining in escrow (deferred) until such time as there are costs incurred against which to match it. While this escrow account will continue to be reported in this way under the budgetary basis, the GAAP basis statements have this difference adjusted out. The adjustment made for the thirteen months ended December 31, 2014 was a \$91,283 decrease in the transfers into the Regional Planning Commission Fund.

Interfund transfers in/out include grant matches, inter-fund subsidies and transfers into debt service funds. Some significant transfers in 2014 include \$307,665 from the Nursing Home Fund to the General Corporate Fund to cover bond principal and interest payments; \$93,927 from the General Corporate Fund and \$104,661 from the County Highway Fund to the Highway Facility Bond Debt Service Fund to cover bond principal and interest payments; \$441,579 from the Public Safety Sales Tax Fund to the General Corporate Fund to partially cover

NOTE 13 – INTERFUND TRANSFERS AND RPC ESCROW ACCOUNT (continued)

Utilities costs for the public safety buildings; \$532,261 from the General Fund to the Capital Asset Replacement Fund to set aside money for future capital expenditures; \$123,123 from the General Corporate Fund and \$128,142 from the Public Safety Fund to the Capital Replacement Fund for Technology needs; \$92,654 from the Public Safety Sales Tax Fund to offset the cost of one lieutenant; and \$83,334 from the Public Safety Sales Tax Fund for programs focusing on re-entry and/or mental health services for inmates of the Jail.

NOTE 14 – ON-BEHALF PAYMENTS FOR SALARIES

The State of Illinois paid salary stipends to various County officials during FY2014. These payments made by the state on behalf of the County were reported as intergovernmental revenues and salaries expenditures in the General Fund in the amount of \$45,500.

NOTE 15 – COMPENSATED ABSENCES PAYABLE

It is the County’s policy to permit employees to accumulate a limited amount of earned but unused vacation and personal time, which is attributable to services already rendered and is not contingent upon events outside the control of the employer or employee, such as illness. Liabilities and the related expense for compensated absences payable are reported in the government-wide statements and are based on pay rates in effect at December 31 and include the County’s share of Social Security and Medicare taxes. The Nursing Home Enterprise Fund recognizes expense and accrues fund liabilities for vacation and personal time benefits in the period in which they are earned. For governmental funds, the cost of these benefits and the related liabilities are recognized in the fund only when they become currently payable, pursuant to employees using benefit time or terminating employment. Compensated absences payable for the governmental activities are liquidated by the various governmental funds which pay employee salaries, such as the General Fund, Regional Planning Commission Fund, Early Childhood Fund, County Highway Fund, Animal Control Fund and Mental Health Fund.

Changes in compensated absences payable for the thirteen months ended December 31, 2014 are as follows:

	Nov. 30, 2013			Dec. 31, 2014	Expected To Be Paid Within 1 Year
	Balance	Additions	Deductions	Balance	
Governmental Activities	\$3,034,342	\$2,940,497	(\$3,009,089)	\$2,965,750	\$2,965,750
Business-Type Activities	316,931	395,910	(360,900)	351,941	351,941

NOTE 16 – RISK FINANCING

A. WORKERS’ COMPENSATION SELF-FUNDED INSURANCE

In January, 1986, the County established a self-funded workers’ compensation insurance plan, which is being accounted for in an internal service fund, the Self-Funded Insurance Fund. The plan is administered by an independent company. The County’s risk retention is \$250,000 per individual per claim. Commercial insurance has been purchased for claims in excess of this retention. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years. Actual claims paid in the thirteen months ended December 31, 2014, net of insurance reimbursements, were \$613,622. A liability for claims payable must be reported if the liability is both probable and estimable. The estimated amount of unpaid claims that were incurred and reported is determined by the independent plan administrator, but the plan administrator does not include incurred-but-not-reported claims (IBNR) in the calculation. Instead, based on an actuarial study completed in May 2013, the

NOTE 16 – RISK FINANCING (continued)

liability for estimated (undiscounted) claims payable including IBNR at December 31, 2014 was projected to be \$1,442,130.

Changes in the liability for estimated workers' compensation claims payable for the last two fiscal years are as follows:

Fiscal Year Ending <u>Nov 30/ Dec 31</u>	Claims Liability Beginning <u>of Year</u>	Claims Incurred & Changes <u>in Estimates</u>	Net Claims <u>Paid</u>	Claims Liability End <u>of Year</u>	Expected To Be Paid <u>Within 1 Year</u>
2013	2,033,219	(258,657)	(446,384)	1,328,178	418,131
2014	1,328,178	727,574	(613,622)	1,442,130	460,932

B. LIABILITY/AUTO SELF-FUNDED INSURANCE

The County began self-funding liability and auto insurance in FY94 through the Self-Funded Insurance (Internal Service) Fund. The plan is administered by an independent company. The County's risk retention is \$250,000 per occurrence. Commercial insurance has been purchased for claims in excess of this retention. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years. Actual claims paid in the thirteen months ended December 31, 2014, net of insurance reimbursements, were \$216,241. A liability for claims payable must be reported if the liability is both probable and estimable. Per an actuarial study completed in May 2013, the liability for estimated (undiscounted) claims payable (including IBNR) at December 31, 2014 was projected to be \$486,971. Changes in the liability for estimated liability/auto claims payable for the last two fiscal years are as follows:

Fiscal Year Ending <u>Nov. 30/Dec. 31</u>	Claims Liability Beginning <u>of Year</u>	Claims Incurred & Changes <u>in Estimates</u>	Net Claims <u>Paid</u>	Claims Liability End <u>of Year</u>	Expected To Be Paid <u>Within 1 Year</u>
2013	493,998	90,057	(121,915)	462,140	197,164
2014	462,140	241,072	(216,241)	486,971	208,281

C. OTHER FULLY-INSURED RISKS

Commercial insurance, with varying deductible amounts, has been purchased for all other risks of loss, such as property damage, boiler and machinery, Nursing Home medical malpractice, and public official bonds. Unemployment compensation is fully insured through the State of Illinois. Settled claims have not exceeded this insurance coverage in any of the past three fiscal years.

The County provides employee health benefits in the form of set contributions toward medical and life insurance premiums. The employee is responsible for the balance of the premium amount as well as for any deductibles or co-payments. Risk of loss related to employee health benefits is borne by the employee and the insurance company or health maintenance organization; the County is at no risk of loss.

NOTE 17 – SHORT TERM DEBT

A. TAX ANTICIPATION WARRANTS – BUSINESS-TYPE ACTIVITIES

In December 2013 and 2014, the County Nursing Home issued short term debt in anticipation of property tax revenues to be received in May-November, 2013 and 2014. The purpose for issuing this debt was to be able to pay operating expenses of the Nursing Home prior to receipt of property tax revenues.

Series 2013A and 2013B Tax Anticipation Warrants \$937,885;
 due in 2 installments: July 15, 2014 and September 30, 2014;
 interest rate at 0.71%;

Balance outstanding at November 30, 2013	\$0
Warrants issued in 2014	\$937,885
Warrant interest payments made in 2014	\$3,791
Warrant principal payments made in 2014	\$937,885
Balance outstanding at December 31, 2014	\$0

Series 2014 Tax Anticipation Warrants \$971,120;
 due on September 30, 2015; interest rate at .55%;

Balance outstanding at November 30, 2013	\$0
Warrants issued in 2014	\$971,120
Warrant interest payments made in 2014	\$0
Warrant principal payments made in 2014	\$0
Balance outstanding at December 31, 2014	\$971,120

NOTE 18 – LONG TERM DEBT

A. GENERAL OBLIGATION BONDS/DEBT CERTIFICATES – GOVERNMENTAL ACTIVITIES

1999 Series Public Safety Sales Tax Bonds: \$23,800,000;
 due in 29 annual installments from 2001 to 2029; interest rates 3.85% to 8.25%;
 \$17,660,000 refunded (in-substance defeasance) in FY 2005;
 remaining annual installments due through 2023;

Balance outstanding at November 30, 2013	\$4,850,000
Bond interest payments made in 2014	\$600,187
Bond principal payments made in 2014	\$0
Balance outstanding at December 31, 2014	\$4,850,000

2000 Series Public Safety Sales Tax Bonds: \$4,997,290;
 due in 15 annual installments from 2004 to 2018; interest rates 5.25% to 7.125%;
 \$1,370,000 refunded (in-substance defeasance) in FY 2004;
 remaining annual installments due through 2018;

Balance outstanding at November 30, 2013	\$2,371,342
Bond interest payments made in 2014	\$1,466,718
Bond principal payments made in 2014	\$983,284
Balance outstanding at December 31, 2014	\$1,388,058

2005A Series Nursing Home Construction Refunding Bonds: \$7,425,000;
 due in 14 annual installments from 2006 to 2019; interest rates 3.00% to 5.25%;
 \$819,046 bond premium amortized over 13 years 7 months;

NOTE 18 – LONG TERM DEBT (continued)

\$96,404 deferred charge on refunding amortized over 13 years 7 months;	
Balance outstanding at November 30, 2013	\$6,400,000
Bond interest payments made in 2014	\$449,994
Bond principal payments made in 2014	\$1,935,000
Balance outstanding at December 31, 2014	\$4,465,000

2005B Series Public Safety Refunding Bonds: \$18,440,000; due in 24 annual installments from 2006 to 2029; interest rates 3.00% to 5.25%; \$526,639 bond premium amortized over 23 years 7 months; \$1,071,441 deferred charge on refunding amortized over 23 years 7 months; \$11,625,000 refunded (in-substance defeasance) in FY2014	
Balance outstanding at November 30, 2013	
Bond interest payments made in 2014	\$16,185,000
Bond principal payments made in 2014	\$1,124,547
Bond refunded (in-substance defeasance) in 2014	\$1,245,000
Balance outstanding at December 31, 2014	\$11,625,000
	\$3,315,000

2006 Series IMRF Early Retirement Obligation Taxable Bonds: \$2,450,000; due in 7 annual installments from 2008 to 2014; interest rates 4.92% to 5.10%; \$0 bond premium amortized over 7 years 11 months;	
Balance outstanding at November 30, 2013	
Bond interest payments made in 2014	\$405,000
Bond principal payments made in 2014	\$10,327
Balance outstanding at December 31, 2014	\$405,000
	\$0

2006A Series Nursing Home Construction Bonds: \$4,000,000; due in 19 annual installments from 2008 to 2026; interest rates 3.95% to 5.50%; \$52,459 bond premium amortized over 19 years 4 months;	
Balance outstanding at November 30, 2013	
Bond interest payments made in 2014	\$3,065,000
Bond principal payments made in 2014	\$187,710
Balance outstanding at December 31, 2014	\$365,000
	\$2,700,000

2007A Series Public Safety Sales Tax Bonds: \$5,955,000; due in 19 annual installments from 2009 to 2027; interest rates 3.80% to 5.00%; \$117,468 bond premium amortized over 19 years 2 months;	
Balance outstanding at November 30, 2013	
Bond interest payments made in 2014	\$4,850,000
Bond principal payments made in 2014	\$294,208
Balance outstanding at December 31, 2014	\$525,000
	\$4,325,000

NOTE 18 – LONG TERM DEBT (continued)

2007B Series Highway Facility Construction Bonds: \$1,480,000;
 due in 9 annual installments from 2009 to 2017; interest rate 4.25%;
 \$41,422 bond premium amortized over 9 years 2 months;

Balance outstanding at November 30, 2013	
Bond interest payments made in 2014	\$725,000
Bond principal payments made in 2014	\$38,994
Balance outstanding at December 31, 2014	\$345,000
	\$380,000

2010A Series Art Bartell Building Construction Debt Certificates: \$1,995,000;
 due in 14 annual installments from 2012 to 2025; interest rates 2.00% to 4.90%;
 \$9,475 bond premium amortized over 13 years 11 months;

Balance outstanding at November 30, 2013	
Debt interest payments made in 2014	
Debt principal payments made in 2014	\$1,765,000
Balance outstanding at December 31, 2014	\$105,135
	\$245,000
	\$1,520,000

2011 Series Nursing Home Construction Refunding Bonds: \$4,355,000;
 due in 1 installment in 2012 plus 3 annual installments from 2020 to 2022;
 interest rates 1.00% to 4.00%;
 \$268,253 bond premium amortized over 10 years 5 months;
 \$201,962 deferred charge on refunding amortized over 10 years 5 months;

Balance outstanding at November 30, 2013	
Bond interest payments made in 2014	\$4,255,000
Bond principal payments made in 2014	\$255,300
Balance outstanding at December 31, 2014	\$0
Balance outstanding at December 31, 2014	\$4,255,000

2014 Series Public Safety Refunding Bonds: \$9,795,000;
 due in 6 annual installments from 2024 to 2029; interest rate 5.00%;
 \$1,968,593 bond premium amortized over 14 years 1 month;
 \$138,834 bond issuance costs treated as period costs;
 \$0 deferred charge on refunding;

Balance outstanding at November 30, 2013	\$0
Bonds issued in 2014	\$9,795,000
Bond interest payments made in 2014	\$0
Bond principal payments made in 2014	\$0
	\$9,795,000

2014 Bond Transactions – Governmental Activities

Bonds payable November 30, 2013	\$44,871,342
Bonds issued in 2014	\$9,795,000
Bonds retired in 2014	\$6,048,284
Bonds refunded in 2014	\$11,625,000
Bonds payable December 31, 2014	\$36,993,058

NOTE 18 – LONG TERM DEBT (continued)

Annual Debt Service Requirements for Bonds

Annual bond debt service requirements, listed by fund from which repayments are made, are as follows:

Year	Governmental Activities								Total Debt Service Requirement
	Debt Service Funds		Public Safety Sales Tax Fund		Illinois Municipal Retirement Fund		General Corporate Fund		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2015	1,215,000	420,762	1,490,492	2,048,635	--	--	320,000	177,830	5,672,719
2016	1,280,000	358,826	1,550,859	1,999,655	--	--	340,000	163,355	5,692,695
2017	1,145,000	293,575	1,606,707	1,967,594	--	--	350,000	149,860	5,512,736
2018	1,205,000	233,463	1,275,000	1,077,109	--	--	365,000	135,968	4,291,540
2019	1,365,000	170,200	1,350,000	1,014,640	--	--	380,000	121,368	4,401,208
2020	1,415,000	115,600	1,490,000	917,838	--	--	400,000	105,733	4,444,171
2021	1,475,000	59,000	1,640,000	809,962	--	--	415,000	89,145	4,488,107
2022	--	--	1,800,000	690,175	--	--	435,000	71,490	2,996,665
2023	--	--	1,725,000	557,825	--	--	450,000	52,908	2,785,733
2024	--	--	1,855,000	475,525	--	--	470,000	32,990	2,833,515
2025	--	--	1,990,000	386,670	--	--	295,000	12,168	2,683,838
2026	--	--	2,135,000	290,995	--	--	--	--	2,425,995
2027	--	--	1,815,000	188,250	--	--	--	--	2,003,250
2028	--	--	1,950,000	97,500	--	--	--	--	2,047,500
2029	--	--	--	--	--	--	--	--	--
	9,100,000	1,651,426	23,673,058	12,522,373	0	0	4,220,000	1,112,815	52,279,672

At December 31, 2014, \$385,049 was available in restricted fund balance in the Debt Service Funds, \$887,381 was available in restricted fund balance in the Public Safety Sales Tax Special Revenue Fund, \$0 was available in restricted fund balance in the IMRF Special Revenue Fund, and \$100,701 was available in restricted fund balance in the General Corporate Fund to meet debt service requirements.

B. INTERGOVERNMENTAL LOANS PAYABLE – GOVERNMENTAL ACTIVITIES

1995 loan from the Regional Planning Commission: \$1,050,000;
 for the purpose of buying and remodeling the Brookens Administration Building;
 to be repaid over 20 years in monthly payments of \$4,375
 at 0% interest from June 1996 through June 2016;

Balance outstanding at November 30, 2013	\$129,063
Loan principal payments made in 2014	\$56,875
Balance outstanding at December 31, 2014	\$72,188

2014 Intergovernmental Loan Transactions – Governmental Activities

Loans payable November 30, 2013	\$129,063
New loans incurred in 2014	\$0
Loan principal payments made in 2014	\$56,875
Loans payable December 31, 2014	\$72,188

NOTE 18 – LONG TERM DEBT (continued)

Annual Debt Service Requirements for Intergovernmental Loans

Annual debt service requirements, listed by fund from which repayments are made, are as follows:

<u>Fiscal Year</u>	<u>Governmental Activities General Corporate Fund Principal</u>
2015	52,500
2016	19,688
	72,188

C. SUMMARY OF CHANGES IN LONG TERM LIABILITIES

	Nov. 30, 2013 Balance	Additions	Deductions	Dec. 31, 2014 Balance	Due Within One Year
<u>Governmental Activities:</u>					
General Obligation Bonds	\$44,871,342	\$9,795,000	(\$17,673,284)	\$36,993,058	\$3,025,492
Unamortized Bond Premium	1,110,711	1,968,593	(148,748)	2,930,556	0
Deferred Amount on Refunding	(878,071)	0	72,158	(805,913)	0
Total Bonds Payable	45,103,982	11,763,593	(17,749,874)	39,117,701	3,025,492
Intergovernmental Loans	129,063	0	(56,875)	72,188	52,500
Net OPEB Liability	1,670,647	448,612	(179,130)	1,940,129	0
Estimated Claims Payable	1,790,318	1,100,390	(961,607)	1,929,101	669,213
Total Governmental Activities	48,694,010	13,312,595	(18,947,486)	43,059,119	3,747,205
<u>Business-Type Activities:</u>					
Net OPEB Liability	\$165,188	\$31,782	(\$6,156)	\$190,814	\$0
Total Business-Type Activities	165,188	31,782	(6,156)	190,814	0

Long term liabilities for estimated claims payable are liquidated by the Self-Funded Insurance (Internal Service) Fund. The internal service funds primarily serve the governmental funds, and, thus, the related long term liabilities are included with the governmental activities above.

NOTE 19 – REFUNDING BONDS AND DEFEASED DEBT

A. REFUNDING BONDS

(1) 2014 Refunding Bonds issued to advance refund 2005B Public Safety Bonds. On November 25, 2014, \$9,795,000 in general obligation bonds with interest rates of 5.00% were issued to advance refund \$11,625,000 in general obligation bonds with interest rates of 4.50% and 5.00%. The net proceeds of the refunding bonds were placed in an irrevocable trust with an escrow agent to meet the debt service requirements of the 2005B Bonds. As a result, the 2005B bonds are considered to be defeased and the liability for those bonds has been removed from the government-wide statement of net position. The County completed the advance refunding to reduce its total debt service payment over the next 14 years by \$2.4 million and to achieve an economic gain of \$1.8 million.

B. DEFEASED DEBT

(1) 2003 Nursing Home Construction Bonds. In 2005, \$8,055,000 of the 2003 Nursing Home Construction Bonds were advance refunded, with an irrevocable trust established to provide for all future debt service payments on the old bonds, resulting in the defeasance of the old debt. Defeased debt is not reported in the financial statements. \$4,465,000 of the defeased 2003 Nursing Home Construction Bonds were still outstanding at December 31, 2014.

(2) 2003 Nursing Home Construction Bonds. In 2011, another \$4,355,000 of the 2003 Nursing Home Construction Bonds were advance refunded, with an irrevocable trust established to provide for all future debt service payments on the old bonds, resulting in the defeasance of the old debt. Defeased debt is not reported in the financial statements. \$4,255,000 of the defeased 2003 Nursing Home Construction Bonds were still outstanding at December 31, 2014.

NOTE 20 – OPERATING LEASES

The County has entered into non-cancelable operating leases for the use of various facilities. During the thirteen month period ended December 31, 2014, the total expenditure for these leases was \$257,538. The future minimum lease payments are shown below:

<u>Fiscal Year</u>	<u>Lease Payments</u>
2015	\$212,264
2016	137,876
2017	113,967
2018	73,629
2019	48,692
2020-2023	178,537
	<hr/>
	764,965

NOTE 21 – FUND EQUITY

A. DEFICIT FUND EQUITY

As of December 31, 2014, the following funds had deficit fund equity:

- Tort Immunity Special Revenue Fund (\$1,717,918)
- Victim Advocacy Special Revenue Fund (\$13,550)
- Workforce Development Special Revenue Fund (\$146,894)
- Employee Health Insurance Fund (\$20,092)

These four deficit funds were restored via interfund loans authorized by the Resolution No. 9214 of the Champaign County Board. The Champaign County Board is addressing future deficit fund equity through the yearly budget process with concentration on the Tort Immunity Special Revenue Fund.

B. FUND BALANCE CLASSIFICATIONS – GOVERNMENTAL FUNDS

Fund balances of governmental funds may be restricted, committed or assigned to specific purposes. On the basic and combining fund balance sheets, the restricted, committed and assigned fund balances are reported in the aggregate. The major purposes of those restrictions, commitments and assignments are shown below.

	General Fund	Mental Health Fund	Regional Planning Comm Fund	Non-Major Governmental Funds	Total Governmental Funds
Restricted by State Statutes, Grantor/Donor Stipulations, or Debt Covenants:					
For Capital Projects	\$0	\$0	\$0	\$0	\$0
For Debt Service	100,701	0	0	1,272,430	1,373,131
For Justice & Public Safety	0	0	0	3,857,140	3,857,140
For Health & Education	0	1,971,236	0	4,912,364	6,883,600
For Development	0	0	726,295	6,430,736	7,157,031
For General Government	0	0	0	1,505,593	1,505,593
For Highways & Bridges	0	0	0	6,928,997	6,928,997
For Insurance & Fringes	0	0	0	1,429,012	1,429,012
Total Restricted Fund Balance	100,701	1,971,236	726,295	26,336,272	29,134,504
Committed by County Board Resolution:					
To Solid Waste Management	0	0	0	67,583	67,583
Assigned by County Officials:					
To Capital Projects	0	0	0	1,501,462	1,501,462

NOTE 22 – GOVERNMENT-WIDE STATEMENT OF NET POSITION

The government-wide statement of net position includes a restricted portion totaling \$30,079,369. Of this amount, \$17,609,432 is externally restricted by state statutes, \$10,816,420 is restricted by grantor/donor stipulations, and \$1,653,517 is restricted by debt covenants.

NOTE 23 – PRIOR PERIOD ADJUSTMENT

The County adopted a new accounting standard to conform with generally accepted accounting principles. The statement adopted, requiring restatement of net position, was Governmental Accounting Standards Board (GASB) Statement 65, *Items Previously Reported as Assets and Liabilities*. With the implementation of the new GASB pronouncement, assets related to bond issuance costs that were previously being amortized are now being expensed.

Accordingly, the County's net position as of December 1, 2013 has been restated as follows:

	<u>Governmental Activities</u>
Net position , December 1, 2013 as previously reported	\$68,730,975
Adjustment to reflect implementation of GASB pronouncement	<u>(452,166)</u>
Net position , December 1, 2013 as restated	<u><u>\$68,278,809</u></u>

NOTE 24 - DEFINED BENEFIT PENSION PLAN

The County's defined benefit pension plan, Illinois Municipal Retirement Fund (IMRF), provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The County participates in three separate plans under IMRF: Regular Employees (Regular), Sheriff's Law Enforcement Personnel (SLEP), and Elected County Officials (ECO). IMRF is an agent multiple-employer pension plan. Benefit provisions are established by state statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained on-line at www.imrf.org.

Funding Policy. As set by state statute, Regular plan members are required to contribute 4.50% of their annual covered salary; Sheriff's Law Enforcement Personnel contribute 7.50%; and participating Elected County Officials contribute 7.50%. State statutes require the employer to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's annual required contribution rate for calendar year 2014 was 9.92% of covered payroll for Regular, 20.87% of covered payroll for SLEP and 149.98% of covered payroll for ECO. The employer also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by state statute.

Annual Pension Cost. For 2014, the County's annual pension cost of \$2,746,973 for Regular, \$1,477,188 for SLEP and \$270,765 for ECO was equal to the County's required and actual contributions. The required contributions for 2014 were determined as part of the December 31, 2012 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions included (a) 7.5% investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.0% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10.0% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3.0% annually. The actuarial value of plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The plan's unfunded actuarial accrued liability at December 31, 2012 is being amortized as a level percentage of projected payroll on an open 29 year basis.

Funding Status and Funding Progress. As of December 31, 2014, the most recent actuarial valuation date:

- (a) The Regular plan was 91.81% funded. The actuarial accrued liability for benefits was \$68,362,059 and the actuarial value of assets was \$62,764,266, resulting in an underfunded actuarial accrued liability of \$5,597,793. Covered payroll for calendar year 2014 (annual payroll of active employees covered by the plan) was \$27,691,259 and the ratio of the underfunded actuarial accrued liability to covered payroll was 20%.
- (b) The SLEP plan was 64.41% funded. The actuarial accrued liability for benefits was \$30,918,278 and the actuarial value of assets was \$19,914,783, resulting in an underfunded actuarial accrued liability of \$11,003,495. Covered payroll for calendar year 2014 was \$7,078,047 and the ratio of the underfunded actuarial accrued liability to covered payroll was 155%.
- (c) The ECO plan was -60.61% funded. The actuarial accrued liability for benefits was \$1,358,172 and the actuarial value of assets (liability) was \$(823,199), resulting in an underfunded actuarial accrued liability of \$2,181,371. Covered payroll for calendar year 2014 was \$180,534 and the ratio of the underfunded actuarial accrued liability to covered payroll was 1208%. The actuarial value of ECO plan assets was negative due to more being paid out for plan benefits than what was received from contributions and earnings on investments.

NOTE 24 - DEFINED BENEFIT PENSION PLAN (continued)

THREE-YEAR TREND INFORMATION			
Year Ending	Annual Pension Cost	% of Annual Pension Cost Contributed	Net Pension Obligation
REGULAR NON-SLEP PERSONNEL			
12/31/14	\$2,746,973	100%	\$0
12/31/13	\$2,796,293	100%	\$0
12/31/12	\$2,677,194	100%	\$0
SHERIFF'S LAW ENFORCEMENT PERSONNEL			
12/31/14	\$1,477,188	100%	\$0
12/31/13	\$1,595,820	100%	\$0
12/31/12	\$1,467,630	100%	\$0
ELECTED COUNTY OFFICIALS			
12/31/14	\$270,765	100%	\$0
12/31/13	\$132,727	100%	\$0
12/31/12	\$136,416	100%	\$0

The schedule of funding progress presented as Required Supplementary Information in Exhibit XI shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

NOTE 25 – OTHER POST-EMPLOYMENT BENEFITS

The County provides post-employment benefits other than pensions through a single-employer defined-benefit OPEB plan offering continuing coverage under the County’s group health insurance plan for retirees and their dependents. The retirees pay the entire amount of their premiums for this coverage; however, the premiums are blended rates based on the cost of healthcare benefits for younger active employees along with retirees. Thus, the premiums paid by retirees are lower than the true cost of their healthcare benefits, resulting in the retirees receiving an “implicit rate subsidy.” Prior to FY2010, retirees over age 65 could choose the same health plans available to younger retirees and active employees. Starting in FY2010, retirees over age 65 were restricted to Medicare supplement plans with community-rated premiums, so there is no implicit rate subsidy for them.

While the County is committed to providing these benefits to retirees, there is no formal written plan and no stand-alone financial report for the plan exists.

GASB Statement No. 45 considers other post-employment benefits to be part of the compensation that is paid to employees for their services and the cost of these benefits should be recognized while the employees are providing their services, rather than after they’ve retired. The County first implemented GASB Statement No. 45 and began reporting the annual OPEB cost and net OPEB liability for the retiree health insurance rate subsidy for the fiscal year ended November 30, 2009.

Funding Policy. Retirees pay the full amount of the blended premiums, as determined by the group health insurance company. The retiree contribution rates for 2014 ranged from \$229 to \$1,307 per month, depending on coverage level chosen. The County’s contribution is in the form of higher premiums paid for active employees that subsidize the cost of the retirees’ health insurance. The plan is financed on a pay-as-you-go basis.

Annual OPEB Cost and Net OPEB Obligation. The annual OPEB cost includes the cost of benefits earned in the current year plus an amortized amount for past service costs, interest accrued on any prior net OPEB obligation, and adjustments for prior underpayments. A net OPEB obligation arises when employer contributions to the plan are less than the annual OPEB cost. Based on an actuarial valuation performed in December 1, 2013, the County’s annual OPEB cost for the thirteen months ended December 31, 2014 was calculated as \$480,394 with \$31,782 attributable to business-type activities and \$448,612 attributable to governmental activities. County contributions made in FY2014 totaled \$185,286 with \$6,156 attributable to business-type activities and \$179,130 attributable to governmental activities. The net OPEB obligation at December 31, 2014 was \$2,130,943 with \$190,814 attributable to business-type activities and \$1,940,129 attributable to governmental activities.

Thirteen Months Ended December 31, 2014	Governmental Activities	Business-Type Activities	Total
Annual Required Contribution	\$489,224	\$35,797	\$525,021
Interest on Prior Net OPEB Obligation	50,119	4,956	55,075
Adjustment for Prior Underpayments	(90,731)	(8,971)	(99,702)
Annual OPEB Cost	448,612	31,782	480,394
Employer Contributions	(179,130)	(6,156)	(185,286)
Increase (Decrease) in Net OPEB Oblig.	269,482	25,626	295,108
Beginning Net OPEB Obligation	1,670,647	165,188	1,835,835
Ending Net OPEB Obligation	1,940,129	190,814	2,130,943

NOTE 25 – OTHER POST-EMPLOYMENT BENEFITS (continued)

Three-Year Trend Information			
Year Ending	Annual OPEB Cost	% of OPEB Cost Contributed	Net OPEB Obligation
11/30/2013	\$497,657	33.19%	\$1,835,835
11/30/2011	\$461,313	32.47%	\$1,141,581
11/30/2009	\$748,836	32.50%	\$505,434

Funding Status and Funding Progress. Plan benefits are paid on a pay-as-you-go basis. The entire actuarial accrued liability of \$4,738,444 is unfunded. Actuarial accrued liability is different from net OPEB Obligation in that it includes the present value of accrued benefits under the plan and not just the accumulated unpaid annual costs since the implementation of GASB Statement No. 45.

Actuarial Methods and Assumptions. Actuarial valuations involve estimates of amounts and assumptions about future events that are subject to continual revision over time. Calculations are based on the types of benefits provided under the terms of the substantive plan at the time of each valuation and on the pattern of sharing costs between the employer and the plan members to that point. Actuarial calculations reflect a long-term perspective.

The actuarial cost method used for the 12/01/2013 valuation is the projected unit credit cost method. The unfunded accrued liability is being amortized on a closed basis over 30 years using the level dollar method. (To recognize the significant change in the plan effective December 1, 2009 regarding retirees over age 65, the initial accrued liability from December 1, 2008 was re-amortized over 29 years.) Significant assumptions used in the valuation were: (a) 3.0% discount rate; (b) healthcare cost trend rates of varying amounts for future years, starting with 6.60% for 2013 and ending with 4.50% for 2082 and later; (c) 25% of active participants retiring before age 65 will elect coverage; and (d) 30% of active participants will elect spouse coverage at retirement. Health insurance plans for retirees over age 65 (eligible for Medicare) have community-rated premiums, so there is no implicit rate subsidy for these retirees.

The schedule of funding progress presented as Required Supplementary Information in Exhibit XI shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

NOTE 26 – JOINT VENTURES

A. METROPOLITAN COMPUTER AIDED DISPATCH (METCAD)

On December 1, 1981, Champaign County entered into an intergovernmental agreement with the City of Champaign, the City of Urbana and the University of Illinois for the purpose of operating an emergency response computer aided dispatching service (METCAD), which had been created by the other three participants in 1979. Each of the four member agencies designates 2 representatives, an administrative representative and a public safety (police or fire department) representative, to serve on the METCAD Policy Board. In addition, the Policy Board includes two rural representatives, one from a non-member police agency and one from a non-member fire agency.

While representation on the Policy Board is equal among the member agencies, the funding of operating expenses is based on a formula which considers the proportional number of calls received for each agency. Each member agency holds an equity interest in METCAD capital assets according to the proportion of funding for METCAD operations provided by each member agency since May 1, 1979. These proportions will vary slightly from year to year. At June 30, 2014 (the latest fiscal year end for METCAD), Champaign County's equity interest share was 16.68%, or \$1,530,076, which is reported in the Statement of Net Position as an investment in joint venture. The net decrease of \$59,727 from the amount reported for June 30, 2014, is reported in the Statement of Activities under functional expense for Justice and Public Safety.

A copy of the separate audited financial statements for METCAD may be obtained from the City of Champaign Finance Department, 102 N. Neil Street, Champaign, IL 61820. Summary financial information for METCAD for the fiscal year ended June 30, 2014 is provided below.

Financial Position as of June 30, 2014

Total Assets	\$9,508,427
Total Liabilities	<u>\$335,307</u>
Net Position	<u><u>\$9,173,120</u></u>

Results of Operations for Fiscal Year Ending June 30, 2014

Total Revenues	\$4,304,553
Total Expenses	<u>\$4,628,465</u>
Change in Net Position	(\$323,912)
Beginning Net Position	<u>\$9,497,032</u>
Ending Net Position	<u><u>\$9,173,120</u></u>

NOTE 26 – JOINT VENTURES (continued)

B. GEOGRAPHIC INFORMATION SYSTEM CONSORTIUM

On August 20, 2002, Champaign County entered into an intergovernmental agreement with the City of Champaign, the City of Urbana, the University of Illinois, the Village of Rantoul, the Village of Savoy and the Village of Mahomet for the purpose of developing and operating a countywide geographic information system (GIS). The GIS Consortium’s fiscal year parallels that of Champaign County as the lead agency. Therefore, in fiscal year 2014, the Consortium would also have reported a 13-month year from December 1, 2013 to December 31, 2014 due to the change in the County’s fiscal year to a calendar year. Each of the seven member agencies designates one voting representative to serve on the GIS Policy Committee. In addition, the Policy Committee includes one non-voting representative of small or specialized governmental users and one non-voting representative of the non-governmental sector.

While representation on the Policy Committee is equal among the member agencies, the funding of operating expenses is based on a cost-sharing formula established by the members. Each member agency holds an equity interest in the GIS Consortium’s assets in the same proportion as the funding provided by each member agency since the Consortium’s inception. These proportions will vary from year to year. At December 31, 2014 Champaign County’s equity interest share was 61.58%, totaling \$158,711, which is reported in the Statement of Net Position as an investment in joint venture. The net increase of \$3,982 in the County’s share of equity for the thirteen months ended December 31, 2014 is reported in the Statement of Activities under functional revenue for development.

Separate audited financial statements of the GIS Consortium may be obtained from the Champaign County GIS Department, 1776 E. Washington, Urbana, IL 61802. Summary financial information for the thirteen months ended December 31, 2014 is presented below.

Financial Position as of December 31, 2014

Total Assets	\$318,627
Total Liabilities	<u>\$60,896</u>
Net Position	<u><u>\$257,731</u></u>

Results of Operations for the Thirteen Months ended December 31, 2014

Total Revenues	\$584,618
Total Expenses	<u>\$577,785</u>
Change in Net Position	\$6,833
Beginning Net Position	<u>\$250,898</u>
Ending Net Position	<u><u>\$257,731</u></u>

NOTE 27 – CONTINGENT LIABILITIES

The County is currently involved in lawsuits brought by two corporations seeking to recover approximately \$2.4 million in property taxes related to the retroactive application of the charitable property tax exemption. The County is vigorously defending its position and the outcome is not determinable but it is reasonably possible that a loss will be incurred.

The County is a defendant in several other lawsuits and notices of claims, which are being defended by the County and its insurance representatives. It is believed that the County's ultimate liability from these suits, after applicable insurance coverage, will not have a material effect on the financial statements.

NOTE 28 – COMMITMENTS

ROAD AND BRIDGE CONSTRUCTION PROJECTS

The County Highway Department has four Special Revenue Funds with December 31, 2014 fund balances totaling \$6.9 million. Much of those funds are restricted to road and bridge construction projects, some of which are multiple-year projects. Current projects with significant commitments include:

<u>PROJECT</u>	<u>TOTAL COMMITMENT</u>	<u>SPENT THROUGH DEC 14</u>	<u>REMAINING COMMITMENT</u>
CH16 Bridge (07-00944-00-BR)	\$450,000	\$241,475	\$208,525
CH55 Bridge (10-00966-00-BR)	\$350,000	\$27,645	\$322,355
CH1North Bridge (12-00992-00-BR)	\$850,000	\$59,202	\$790,798
CH1South Bridge (12-00993-00-BR)	\$650,000	\$58,211	\$591,789
CH11&20 Road (13-00434-00-RS)	\$2,350,000	\$1,973,717	\$376,283
CH1 Dewey-Fisher(12-00432-00-RS)	\$3,175,000	\$992,188	\$2,182,812

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REQUIRED SUPPLEMENTARY
INFORMATION

COUNTY OF CHAMPAIGN, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2014

Exhibit XI

PENSION PLAN – ILLINOIS MUNICIPAL RETIREMENT FUND

SCHEDULE OF FUNDING PROGRESS

Actuarial Valuation Date	Actuarial Value of Assets (Liability)	Actuarial Accrued Liability - Entry Age -	Unfunded Actuarial Accrued Liability	Funded Ratio	Annual Covered Payroll	Unfunded AAL as % of Covered Payroll
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REGULAR NON-SLEP PERSONNEL

12/31/14	\$62,764,266	\$68,362,059	\$5,597,793	91.81%	\$27,691,259	20.22%
12/31/13	\$57,949,330	\$62,397,278	\$4,447,948	92.87%	\$27,173,600	16.37%
12/31/12	\$52,715,081	\$60,989,082	\$8,274,001	86.43%	\$26,585,837	31.12%

* On a market value basis, the actuarial value of assets as of December 31, 2014 was \$73,856,833. On a market basis, the funded ratio would be 108.04%.

SHERIFF'S LAW ENFORCEMENT PERSONNEL

12/31/14	\$19,914,783	\$30,918,278	\$11,003,495	64.41%	\$7,078,047	155.46%
12/31/13	\$22,090,765	\$32,057,213	\$9,966,448	68.91%	\$7,473,613	133.36%
12/31/12	\$19,471,593	\$29,531,577	\$10,059,984	65.93%	\$7,018,794	143.33%

* On a market value basis, the actuarial value of assets as of December 31, 2014 was \$25,156,605. On a market basis, the funded ratio would be 81.36%.

ELECTED COUNTY OFFICIALS

12/31/14	(\$823,199)	\$1,358,172	\$2,181,371	-60.61%	\$180,534	1208.29%
12/31/13	(\$1,006,014)	\$1,346,807	\$2,352,821	-74.70%	\$179,604	1310.00%
12/31/12	(\$1,138,831)	\$1,237,168	\$2,375,999	-92.05%	\$188,264	1262.06%

* On a market value basis, the actuarial value of assets as of December 31, 2014 was (\$619,196). On a market basis, the funded ratio would be -45.59%.

OTHER POST-EMPLOYMENT BENEFITS – RETIREE HEALTH INSURANCE

SCHEDULE OF FUNDING PROGRESS

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Unfunded Actuarial Accrued Liability	Funded Ratio	Annual Covered Payroll	Unfunded AAL as % of Covered Payroll
11/30/13	\$0	\$4,738,444	\$4,738,444	0%	N/A	N/A
11/30/11	\$0	\$4,187,838	\$4,187,838	0%	N/A	N/A
11/30/09	\$0	\$6,723,230	\$6,723,230	0%	N/A	N/A

Starting in FY2010, retirees over age 65 are restricted to a community-rated Medicare

COUNTY OF CHAMPAIGN, ILLINOIS
GENERAL FUND AND MAJOR SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES--ACTUAL AND BUDGET
FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	----- General Fund -----		----- Mental Health Fund -----		----- Regional Planning Commission Fund -----	
	Actual (Budgetary Basis)	Budget (Final) (Original)	Actual (Budgetary Basis)	Budget (Final) (Original)	Actual (Budgetary Basis)	Budget (Final) (Original)
REVENUES:						
Property Taxes	\$9,560,788	\$9,713,368	\$4,046,052	\$4,055,962	\$0	\$0
Public Safety Sales Taxes	0	0	0	0	0	0
Hotel/Motel & Auto Rental Taxes	68,591	60,500	0	0	0	0
Intergovernmental Revenue	15,855,778	16,034,067	337,536	337,536	10,434,346	13,116,549
Fines & Forfeitures	1,102,460	1,115,500	0	0	0	0
Licenses & Permits	1,476,050	1,764,878	0	0	0	0
Charges for Services	4,281,393	5,271,449	0	0	1,295,592	1,193,798
Rents and Royalties	1,234,197	1,046,722	0	0	0	0
Interest on Program Loans	0	0	0	0	0	0
Investment Earnings	8,140	11,400	1,016	1,100	184	0
Miscellaneous	366,268	178,283	113,911	10,000	44,869	63,400
Total Revenues	33,953,665	35,196,884	4,498,515	4,404,598	11,774,991	14,976,740
EXPENDITURES:						
Current: General Government	9,962,828	10,381,343	0	0	0	0
Justice & Public Safety	24,578,223	25,115,446	0	0	0	0
Health	0	0	4,591,893	4,821,997	0	0
Education	0	0	0	0	0	0
Social Services	109,796	109,796	0	0	0	0
Development	393,491	459,159	0	0	0	0
Highways & Bridges	0	0	0	0	0	0
Debt Service: Principal Retirement	666,875	662,500	0	0	0	0
Interest & Fiscal Charges	294,370	298,475	0	0	0	0
Total Expenditures	36,005,583	37,031,094	4,591,893	4,821,997	11,668,288	14,567,147
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,051,918)	(1,834,210)	(93,378)	(417,399)	106,703	(193,400)
OTHER FINANCING SOURCES (USES):						
Transfers In	1,246,417	1,728,064	0	0	465,024	515,000
Transfers Out	(970,018)	(1,030,279)	0	0	(282,166)	(318,000)
Net Other Financing Sources (Uses)	276,399	708,088	0	0	182,858	197,000
NET CHANGE IN FUND BALANCES	(1,775,519)	(1,126,122)	(93,378)	(417,399)	289,561	3,600
FUND BALANCES--Beginning of Year	6,000,181	6,000,181	2,064,614	2,064,614	192,233	192,233
FUND BALANCES--End of Year	4,224,662	4,874,059	1,971,236	1,647,215	481,794	195,833

The notes to the financial statements are an integral part of this statement.

COMBINING STATEMENTS

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2014

-----Special Revenue Funds-----										
	Development Disability Fund	Illinois Municipal Retirement Fund	Regional Plan Comm Econ Dev Loan Fund	Regional Plan Comm USDA Revolv Loan Fund	Geographic Information System Fund	Working Cash Fund	County Clerk Surcharge Fund			
ASSETS										
Cash	\$1,582,515	\$885,098	\$2,559,137	\$216,791	\$214,196	\$377,937	\$812			
Investments	0	0	0	0	0	0	0			
Receivables, Net of Uncollectible:										
Property Taxes	3,530,711	2,983,745	0	0	0	0	0			
Intergovernmental	0	1,844	0	0	0	0	0			
Program Loans--Current Portion	0	0	425,470	23,622	0	0	0			
Accrued Interest	0	0	10,384	529	0	0	0			
Other	0	310	0	0	0	0	0			
Due From Other Funds	0	98,625	4,375	0	24,470	0	0			
Prepaid Expenses	0	0	0	0	0	0	0			
Program Loans Receivable--Long Term	0	0	3,053,215	193,115	0	0	0			
Total Assets	5,113,226	3,969,622	6,052,581	434,057	238,666	377,937	812			
LIABILITIES AND FUND BALANCES										
LIABILITIES:										
Accrued Salaries Payable	0	0	0	0	0	0	0			
Accounts Payable	0	127,937	0	0	0	0	812			
Due To Other Funds	0	0	15,902	0	0	223	0			
Funds Held For Others	0	0	0	0	0	0	0			
Unearned Revenues	0	0	0	0	0	0	0			
Advances from Other Funds	0	0	40,000	0	0	0	0			
Total Liabilities	0	127,937	55,902	0	0	223	812			
DEFERRED INFLOW OF RESOURCES										
Subsequent Years Property Taxes	3,530,711	2,983,745	0	0	0	0	0			
Total Deferred Inflow of Resources	3,530,711	2,983,745	0	0	0	0	0			
FUND BALANCES (DEFICITS):										
Restricted	1,582,515	857,940	5,996,679	434,057	238,666	377,714	0			
Committed	0	0	0	0	0	0	0			
Assigned	0	0	0	0	0	0	0			
Unassigned	0	0	0	0	0	0	0			
Total Fund Balances (Deficits)	1,582,515	857,940	5,996,679	434,057	238,666	377,714	0			
Total Liabilities & Fund Balances	5,113,226	3,969,622	6,052,581	434,057	238,666	377,937	812			

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2014

-----Special Revenue Funds-----										
	Recorder's Automation Fund	Tax Sale Automation Fund	Property Tax Interest Fee Fund	Election Assistance/ Accessibility Grant Fund	County Clerk's Automation Fund	Solid Waste Management Fund	Animal Control Fund			
ASSETS										
Cash	\$689,704	\$48,142	\$58,699	\$5,186	\$61,942	\$69,882	\$65,575			
Investments	0	0	100,419	0	0	0	0			
Receivables, Net of Uncollectible:										
Property Taxes	0	0	0	0	0	0	0			
Intergovernmental	0	0	0	0	0	0	3,934			
Program Loans--Current Portion	0	0	0	0	0	0	0			
Accrued Interest	0	0	0	0	0	0	0			
Other	0	0	0	0	0	0	2,834			
Due From Other Funds	21,418	0	0	0	0	0	0			
Prepaid Expenses	0	0	0	0	0	0	0			
Program Loans Receivable--Long Term	0	0	0	0	0	0	0			
Total Assets	711,122	48,142	159,118	5,186	61,942	69,882	72,343			
LIABILITIES AND FUND BALANCES										
LIABILITIES:										
Accrued Salaries Payable	34,300	0	0	0	0	0	8,019			
Accounts Payable	481	0	0	0	245	949	7,801			
Due To Other Funds	2,971	0	58,300	0	0	0	10,878			
Funds Held For Others	0	0	0	0	0	0	0			
Unearned Revenues	0	0	0	0	0	1,350	0			
Advances from Other Funds	0	0	0	0	0	0	0			
Total Liabilities	37,752	0	58,300	0	245	2,299	26,698			
DEFERRED INFLOW OF RESOURCES										
Subsequent Years Property Taxes	0	0	0	0	0	0	0			
Total Deferred Inflow of Resources	0	0	0	0	0	0	0			
FUND BALANCES (DEFICITS):										
Restricted	673,370	48,142	100,818	5,186	61,697	0	45,645			
Committed	0	0	0	0	0	67,583	0			
Assigned	0	0	0	0	0	0	0			
Unassigned	0	0	0	0	0	0	0			
Total Fund Balances (Deficits)	673,370	48,142	100,818	5,186	61,697	67,583	45,645			
Total Liabilities & Fund Balances	711,122	48,142	159,118	5,186	61,942	69,882	72,343			

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2014

-----Special Revenue Funds-----										
	Law Library Fund	Public Safety Sales Tax Fund	Sheriff Drug Forfeitures Fund	Court's Automation Fund	Child Support Services Fund	Probation Services Fund	Attorney Drug Forfeitures Fund	States		
ASSETS										
Cash	\$67,038	\$1,646,928	\$85,341	\$0	\$374,282	\$1,106,400	\$12,214			
Investments	0	0	0	0	0	0	0			
Receivables, Net of Uncollectible:										
Property Taxes	0	0	0	0	0	0	0			
Intergovernmental	0	0	1,822	0	0	0	0			
Program Loans--Current Portion	0	0	0	0	0	0	0			
Accrued Interest	0	0	0	0	0	0	0			
Other	0	810,813	0	0	0	0	0			
Due From Other Funds	0	0	0	90,709	0	0	0	31,124		
Prepaid Expenses	0	0	0	0	0	0	0			
Program Loans Receivable--Long Term	0	0	0	0	0	0	0			
Total Assets	67,038	2,457,741	87,163	90,709	374,282	1,106,400	43,338			
LIABILITIES AND FUND BALANCES										
LIABILITIES:										
Accrued Salaries Payable	600	0	0	2,807	0	0	0			
Accounts Payable	6,036	71,017	211	749	0	12,738	2,450			
Due To Other Funds	676	304,129	0	73,822	61,915	16,879	9,306			
Funds Held For Others	0	0	0	0	0	0	0			
Unearned Revenues	0	0	0	0	0	0	0			
Advances from Other Funds	0	0	0	0	0	0	0			
Total Liabilities	7,312	375,146	211	77,378	61,915	29,617	11,756			
DEFERRED INFLOW OF RESOURCES										
Subsequent Years Property Taxes	0	0	0	0	0	0	0			
Total Deferred Inflow of Resources	0	0	0	0	0	0	0			
FUND BALANCES (DEFICITS):										
Restricted	59,726	2,082,595	86,952	13,331	312,367	1,076,783	31,582			
Committed	0	0	0	0	0	0	0			
Assigned	0	0	0	0	0	0	0			
Unassigned	0	0	0	0	0	0	0			
Total Fund Balances (Deficits)	59,726	2,082,595	86,952	13,331	312,367	1,076,783	31,582			
Total Liabilities & Fund Balances	67,038	2,457,741	87,163	90,709	374,282	1,106,400	43,338			

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2014

	-----Special Revenue Funds-----									
	County Historical Fund	Circuit Clerk Operations & Administration Fund	Circuit Clerk Electronic Citations Fund	Jail Commissary Fund	County Jail Medical Costs Fund	Court Document Storage Fund	Victim Advocacy Grant Fund			
ASSETS										
Cash	\$8,523	\$147,607	\$77,697	\$331,824	\$3,100	\$270,599	\$0			
Investments	0	0	0	0	0	0	0			
Receivables, Net of Uncollectible:										
Property Taxes	0	0	0	0	0	0	0			
Intergovernmental	0	0	0	0	0	0	0			
Program Loans--Current Portion	0	0	0	0	0	0	0			
Accrued Interest	0	0	0	0	0	0	0			
Other	0	0	0	5,015	0	0	0			
Due From Other Funds	0	72,723	0	0	0	0	0			19,227
Prepaid Expenses	0	0	0	0	0	0	0			0
Program Loans Receivable--Long Term	0	0	0	0	0	0	0			0
Total Assets	8,523	220,330	77,697	336,839	3,100	270,599	19,227			
LIABILITIES AND FUND BALANCES										
LIABILITIES:										
Accrued Salaries Payable	0	1,653	0	0	0	2,408	1,653			
Accounts Payable	0	24,445	0	3,650	0	37,890	0			
Due To Other Funds	0	653	0	0	0	12,896	31,124			
Funds Held For Others	0	0	0	0	0	0	0			
Unearned Revenues	0	0	0	0	0	0	0			
Advances from Other Funds	0	0	0	0	0	0	0			
Total Liabilities	0	26,751	0	3,650	0	53,194	32,777			
DEFERRED INFLOW OF RESOURCES										
Subsequent Years Property Taxes	0	0	0	0	0	0	0			
Total Deferred Inflow of Resources	0	0	0	0	0	0	0			
FUND BALANCES (DEFICITS):										
Restricted	8,523	193,579	77,697	333,189	3,100	217,405	0			
Committed	0	0	0	0	0	0	0			
Assigned	0	0	0	0	0	0	0			
Unassigned	0	0	0	0	0	0	(13,550)			
Total Fund Balances (Deficits)	8,523	193,579	77,697	333,189	3,100	217,405	(13,550)			
Total Liabilities & Fund Balances	8,523	220,330	77,697	336,839	3,100	270,599	19,227			

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2014

-----Special Revenue Funds-----										
	Child Advocacy Center Fund	Specialty Courts Fund	County Public Health Fund	Access Initiative Grant Fund	Early Childhood Fund	County Highway Fund	County Bridge Fund			
ASSETS										
Cash	\$72,722	\$114,407	\$429,023	\$444,945	\$2,372,994	\$764,461	\$2,189,124			
Investments	0	0	0	0	0	0	0			
Receivables, Net of Uncollectible:										
Property Taxes	0	0	1,059,767	0	0	2,232,275	1,119,727			
Intergovernmental	16,935	0	34,147	0	632,707	0	0			
Program Loans--Current Portion	0	0	0	0	0	0	0			
Accrued Interest	0	0	0	0	0	0	0			
Other	0	0	1,739	0	2,531	3,920	0			
Due From Other Funds	0	0	0	0	0	166,665	0			
Prepaid Expenses	0	0	0	0	625	0	0			
Program Loans Receivable--Long Term	0	0	0	0	0	0	0			
Total Assets	89,657	114,407	1,524,676	444,945	3,008,857	3,167,321	3,308,851			
LIABILITIES AND FUND BALANCES										
LIABILITIES:										
Accrued Salaries Payable	3,594	0	0	3,118	106,646	33,086	0			
Accounts Payable	2,549	0	140,549	1,597	57,347	30,165	31,175			
Due To Other Funds	3,070	0	0	5,847	205,533	95,071	0			
Funds Held For Others	0	0	0	0	0	0	0			
Unearned Revenues	0	0	68,225	0	0	0	0			
Advances from Other Funds	0	0	0	0	0	0	0			
Total Liabilities	9,213	0	208,774	10,562	369,526	158,322	31,175			
DEFERRED INFLOW OF RESOURCES										
Subsequent Years Property Taxes	0	0	1,059,767	0	0	2,232,275	1,119,727			
Total Deferred Inflow of Resources	0	0	1,059,767	0	0	2,232,275	1,119,727			
FUND BALANCES (DEFICITS):										
Restricted	80,444	114,407	256,135	434,383	2,639,331	776,724	2,157,949			
Committed	0	0	0	0	0	0	0			
Assigned	0	0	0	0	0	0	0			
Unassigned	0	0	0	0	0	0	0			
Total Fund Balances (Deficits)	80,444	114,407	256,135	434,383	2,639,331	776,724	2,157,949			
Total Liabilities & Fund Balances	89,657	114,407	1,524,676	444,945	3,008,857	3,167,321	3,308,851			

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2014

	Special Revenue Funds						
	County Motor Fuel Tax Fund	Highway Federal Aid Matching Fund	Tort Immunity Fund	Social Security Fund	Workforce Development Fund	State's Atty Records Automation Fund	
ASSETS							
Cash	\$4,035,076	\$452,648	\$0	\$566,239	\$0	\$7,196	
Investments	0	0	0	0	0	0	
Receivables, Net of Uncollectible:							
Property Taxes	0	89,722	1,453,302	1,650,897	0	0	
Intergovernmental	220,137	0	47	1,477	129,084	0	
Program Loans--Current Portion	0	0	0	0	0	0	
Accrued Interest	0	0	0	0	0	0	
Other	0	0	0	0	0	0	
Due From Other Funds	2	0	1,741	85,821	0	0	
Prepaid Expenses	0	0	0	0	0	0	
Program Loans Receivable--Long Term	0	0	0	0	0	0	
Total Assets	4,255,215	542,370	1,455,090	2,304,434	129,084	7,196	
LIABILITIES AND FUND BALANCES							
LIABILITIES:							
Accrued Salaries Payable	4,187	0	0	0	12,584	0	
Accounts Payable	632,426	0	7,999	82,465	82,953	0	
Due To Other Funds	76,926	0	1,711,707	0	180,441	0	
Funds Held For Others	0	0	0	0	0	0	
Unearned Revenues	0	0	0	0	0	0	
Advances from Other Funds	0	0	0	0	0	0	
Total Liabilities	713,539	0	1,719,706	82,465	275,978	0	
DEFERRED INFLOW OF RESOURCES							
Subsequent Years Property Taxes	0	89,722	1,453,302	1,650,897	0	0	
Total Deferred Inflow of Resources	0	89,722	1,453,302	1,650,897	0	0	
FUND BALANCES (DEFICITS):							
Restricted	3,541,676	452,648	0	571,072	0	7,196	
Committed	0	0	0	0	0	0	
Assigned	0	0	0	0	0	0	
Unassigned	0	0	(1,717,918)	0	(146,894)	0	
Total Fund Balances (Deficits)	3,541,676	452,648	(1,717,918)	571,072	(146,894)	7,196	
Total Liabilities & Fund Balances	4,255,215	542,370	1,455,090	2,304,434	129,084	7,196	

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2014

Exhibit A-1
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	Capital Projects Funds										Total		
	Debt Service Funds					Capital Projects Funds					Non-Major		
	2003	2007	Art Bartell	Court	Highway	Capital	2003	2007	Art Bartell	Court	Highway	Capital	Governmental
	Home	Home	Building	Complex	Facility	Asset	Home	Home	Building	Complex	Facility	Asset	Funds
	Service	Service	Construction	Construction	Construction	Replacement	Service	Service	Construction	Construction	Construction	Replacement	Funds
	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Funds
ASSETS													
Cash	\$384,344	\$705	\$0	\$605,373	\$2	\$9,074							\$23,415,502
Investments	0	0	0	0	0	0							100,419
Receivables, Net of Uncollectible:													
Property Taxes	1,420,178	0	0	0	0	0							15,540,324
Intergovernmental	0	0	0	0	0	0							1,042,134
Program Loans--Current Portion	0	0	0	0	0	0							449,092
Accrued Interest	0	0	0	0	0	0							10,913
Other	0	0	0	0	0	0							827,162
Due From Other Funds	0	0	0	0	0	906,804							1,523,704
Prepaid Expenses	0	0	0	0	0	0							625
Program Loans Receivable--Long Term	0	0	0	0	0	0							3,246,330
Total Assets	1,804,522	705	0	605,373	2	915,878							46,156,205
LIABILITIES AND FUND BALANCES													
LIABILITIES:													
Accrued Salaries Payable	0	0	0	0	0	0							214,655
Accounts Payable	0	0	0	9,579	0	10,210							1,386,425
Due To Other Funds	0	0	0	0	2	0							2,878,271
Funds Held For Others	0	0	0	0	0	0							0
Unearned Revenues	0	0	0	0	0	0							69,575
Advances from Other Funds	0	0	0	0	0	0							40,000
Total Liabilities	0	0	0	9,579	2	10,210							4,588,926
DEFERRED INFLOW OF RESOURCES													
Subsequent Years Property Taxes	1,420,178	0	0	0	0	0							15,540,324
Total Deferred Inflow of Resources	1,420,178	0	0	0	0	0							15,540,324
FUND BALANCES (DEFICITS):													
Restricted	384,344	705	0	0	0	0							26,336,272
Committed	0	0	0	0	0	0							67,583
Assigned	0	0	0	595,794	0	905,668							1,501,462
Unassigned	0	0	0	0	0	0							(1,878,362)
Total Fund Balances (Deficits)	384,344	705	0	595,794	0	905,668							26,026,955
Total Liabilities & Fund Balances	1,804,522	705	0	605,373	2	915,878							46,156,205

COUNTY OF CHAMPAIGN, ILLINOIS
 NON-MAJOR GOVERNMENTAL FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	Special Revenue Funds									
	Development Disability Fund	Illinois Municipal Retirement Fund	Regional Plan Comm Econ Dev Loan Fund	Regional Plan Comm USDA Revolv Loan Fund	Geographic Information System Fund	Working Cash Fund	County Clerk Surcharge Fund			
	\$	\$	\$	\$	\$	\$	\$			
REVENUES:										
Property Tax	3,508,587	3,219,775	0	0	0	0	0			
Public Safety Sales Tax	0	0	0	0	0	0	0			
Intergovernmental Revenue	0	124,000	50,000	147,866	0	0	0			
Fines & Forfeitures	0	0	0	0	0	0	0			
Licenses & Permits	0	0	0	0	0	0	0			
Charges for Services	0	0	0	0	226,861	0	0			12,036
Interest on Program Loans	0	0	165,085	0	0	0	0			0
Investment Earnings	812	527	2,265	7,488	184	223	0			0
Miscellaneous	11,825	0	0	0	0	0	0			0
Total Revenues	3,521,224	3,344,302	217,350	155,354	227,045	223	12,036			
EXPENDITURES:										
Current: General Government	0	590,517	0	0	278,932	0	12,036			
Justice & Public Safety	0	2,573,720	0	0	0	0	0			
Health	3,561,708	0	0	0	0	0	0			
Education	0	0	0	0	0	0	0			
Social Services	0	0	0	0	0	0	0			
Development	0	34,915	322,033	1,029	0	0	0			
Highways & Bridges	0	202,199	0	0	0	0	0			
Debt Service: Principal Retirement	0	405,000	0	0	0	0	0			
Interest & Fiscal Charges	0	10,327	0	0	0	0	0			
Total Expenditures	3,561,708	3,816,678	322,033	1,029	278,932	0	12,036			
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(40,484)	(472,376)	(104,683)	154,325	(51,887)	223	0			
OTHER FINANCING SOURCES (USES):										
Sale of Refunding Bonds	0	0	0	0	0	0	0			
Premium on Refunding Bonds	0	0	0	0	0	0	0			
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0	0			
Transfers In	0	0	0	0	0	0	0			
Transfers Out	0	0	(90,614)	(961)	0	(223)	0			
Net Other Financing Sources (Uses)	0	0	(90,614)	(961)	0	(223)	0			
CHANGES IN FUND BALANCE	(40,484)	(472,376)	(195,297)	153,364	(51,887)	0	0			
FUND BALANCE--Beginning of Year	1,622,999	1,330,316	6,191,976	280,693	290,553	377,714	0			
FUND BALANCE--End of Year	1,582,515	857,940	5,996,679	434,057	238,666	377,714	0			

COUNTY OF CHAMPAIGN, ILLINOIS
 NON-MAJOR GOVERNMENTAL FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	Recorder's Automation Fund	Tax Sale Automation Fund	Property Tax Interest Fee Fund	Election Assistance/ Accessibility Grant Fund	County Clerk's Automation Fund	Solid Waste Management Fund	Animal Control Fund
	\$0	\$0	\$0	\$0	\$0	\$0	\$0
REVENUES:							
Property Tax	0	0	0	0	0	0	0
Public Safety Sales Tax	0	0	0	0	0	0	0
Intergovernmental Revenue	0	0	0	62,155	0	2,000	260,845
Fines & Forfeitures	0	0	0	0	0	0	4,690
Licenses & Permits	0	0	0	0	0	1,450	301,815
Charges for Services	201,935	26,366	58,680	0	19,354	0	47,674
Interest on Program Loans	0	0	0	0	0	0	0
Investment Earnings	375	27	438	4	31	41	18
Miscellaneous	7,904	0	0	0	7,428	0	4,118
Total Revenues	210,214	26,393	59,118	62,159	26,813	3,491	619,160
EXPENDITURES:							
Current: General Government	164,078	25,459	0	34,385	13,327	2,555	0
Justice & Public Safety	0	0	0	0	0	0	550,911
Health	0	0	0	0	0	0	0
Education	0	0	0	0	0	0	0
Social Services	0	0	0	0	0	0	0
Development	0	0	0	0	0	0	0
Highways & Bridges	0	0	0	0	0	0	0
Debt Service: Principal Retirement	0	0	0	0	0	0	0
Interest & Fiscal Charges	0	0	0	0	0	0	0
Total Expenditures	164,078	25,459	0	34,385	13,327	2,555	550,911
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	46,136	934	59,118	27,774	13,486	936	68,249
OTHER FINANCING SOURCES (USES):							
Sale of Refunding Bonds	0	0	0	0	0	0	0
Premium on Refunding Bonds	0	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0	0
Transfers In	0	0	0	0	0	0	0
Transfers Out	0	0	(58,300)	(27,770)	0	0	0
Net Other Financing Sources (Uses)	0	0	(58,300)	(27,770)	0	0	0
CHANGES IN FUND BALANCE	46,136	934	818	4	13,486	936	68,249
FUND BALANCE--Beginning of Year	627,234	47,208	100,000	5,182	48,211	66,647	(22,604)
FUND BALANCE--End of Year	673,370	48,142	100,818	5,186	61,697	67,583	45,645

----- Special Revenue Funds -----

COUNTY OF CHAMPAIGN, ILLINOIS
 NON-MAJOR GOVERNMENTAL FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	Special Revenue Funds									
	Law Library Fund	Public Safety Sales Tax Fund	Sheriff Drug Forfeitures Fund	Court's Automation Fund	Child Support Services Fund	Probation Services Fund	Attorney Drug Forfeitures Fund	State's Drug Forfeitures Fund		
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
REVENUES:										
Property Tax	0	5,101,042	0	0	0	0	0	0		
Public Safety Sales Tax	0	0	0	0	0	0	0	0		
Intergovernmental Revenue	0	0	0	0	0	0	0	0		
Fines & Forfeitures	0	0	(452)	0	0	0	0	32,046		
Licenses & Permits	0	0	0	0	0	0	0	0		
Charges for Services	101,912	0	0	270,019	16,083	570,468	0	0		
Interest on Program Loans	0	0	0	0	0	0	0	0		
Investment Earnings	31	1,449	50	0	222	554	0	19		
Miscellaneous	333	0	0	0	0	5,961	0	0		
Total Revenues	102,276	5,102,491	(402)	270,019	16,305	576,983	0	32,065		
EXPENDITURES:										
Current: General Government	0	0	0	0	0	0	0	0		
Justice & Public Safety	78,998	691,263	11,787	329,025	10,265	265,412	26,152	0		
Health	0	0	0	0	0	0	0	0		
Education	0	0	0	0	0	0	0	0		
Social Services	0	0	0	0	0	0	0	0		
Development	0	0	0	0	0	0	0	0		
Highways & Bridges	0	0	0	0	0	0	0	0		
Debt Service: Principal Retirement	0	2,753,284	0	0	0	0	0	0		
Interest & Fiscal Charges	0	3,487,648	0	0	0	0	0	0		
Total Expenditures	78,998	6,932,195	11,787	329,025	10,265	265,412	26,152	0		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	23,278	(1,829,704)	(12,189)	(59,006)	6,040	311,571	5,913	(9,306)		
OTHER FINANCING SOURCES (USES):										
Sale of Refunding Bonds	0	9,795,000	0	0	0	0	0	0		
Premium on Refunding Bonds	0	1,968,593	0	0	0	0	0	0		
Payment to Refunded Bond Escrow Agent	0	(11,624,759)	0	0	0	0	0	0		
Transfers In	0	0	0	89,921	0	0	0	0		
Transfers Out	0	(778,657)	0	0	(61,915)	(55,103)	0	(9,306)		
Net Other Financing Sources (Uses)	0	(639,823)	0	89,921	(61,915)	(55,103)	0	(9,306)		
CHANGES IN FUND BALANCE	23,278	(2,469,527)	(12,189)	30,915	(55,875)	256,468	(3,393)	0		
FUND BALANCE--Beginning of Year	36,448	4,552,122	99,141	(17,584)	368,242	820,315	34,975	0		
FUND BALANCE--End of Year	59,726	2,082,595	86,952	13,331	312,367	1,076,783	31,582	0		

COUNTY OF CHAMPAIGN, ILLINOIS
 NON-MAJOR GOVERNMENTAL FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2014

----- Special Revenue Funds -----												
	County Historical Fund	Circuit Clerk Operations & Administration Fund	Circuit Clerk Electronic Citations Fund	Jail Commissary Fund	County Jail Medical Costs Fund	Court Document Storage Fund	Victim Advocacy Grant Fund					
	\$0	\$0	\$0	\$0	\$0	\$0	\$0					\$0
REVENUES:												
Property Tax	0	0	0	0	0	0	0					0
Public Safety Sales Tax	0	0	0	0	0	0	0					0
Intergovernmental Revenue	0	0	0	0	0	0	0					34,525
Fines & Forfeitures	0	0	0	0	0	0	0					0
Licenses & Permits	0	0	0	0	0	0	0					0
Charges for Services	0	169,409	24,494	0	26,982	255,822	0					0
Interest on Program Loans	0	0	0	0	0	0	0					0
Investment Earnings	5	129	38	191	11	129	1					1
Miscellaneous	0	0	0	56,432	0	0	0					0
Total Revenues	5	169,538	24,532	56,623	26,993	255,951	34,526					
EXPENDITURES:												
Current: General Government	0	0	0	0	0	0	0					0
Justice & Public Safety	0	135,120	0	22,211	0	175,661	58,476					0
Health	0	0	0	0	0	0	0					0
Education	0	0	0	0	0	0	0					0
Social Services	0	0	0	0	0	0	0					0
Development	0	0	0	0	0	0	0					0
Highways & Bridges	0	0	0	0	0	0	0					0
Debt Service: Principal Retirement	0	0	0	0	0	0	0					0
Interest & Fiscal Charges	0	0	0	0	0	0	0					0
Total Expenditures	0	135,120	0	22,211	0	175,661	58,476					
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	5	34,418	24,532	34,412	26,993	80,290	(23,950)					
OTHER FINANCING SOURCES (USES):												
Sale of Refunding Bonds	0	0	0	0	0	0	0					0
Premium on Refunding Bonds	0	0	0	0	0	0	0					0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0	0					0
Transfers In	0	0	0	0	0	0	19,227					0
Transfers Out	0	0	0	0	(24,111)	(11,127)	0					0
Net Other Financing Sources (Uses)	0	0	0	0	(24,111)	(11,127)	19,227					
CHANGES IN FUND BALANCE	5	34,418	24,532	34,412	2,882	69,163	(4,723)					
FUND BALANCE--Beginning of Year	8,518	159,161	53,165	298,777	218	148,242	(8,827)					
FUND BALANCE--End of Year	8,523	193,579	77,697	333,189	3,100	217,405	(13,550)					

COUNTY OF CHAMPAIGN, ILLINOIS
 NON-MAJOR GOVERNMENTAL FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	Child Advocacy Center Fund	Specialty Courts Fund	County Public Health Fund	Access Initiative Grant Fund	Childhood Fund	County Highway Fund	County Bridge Fund
REVENUES:							
Property Tax	\$0	\$0	\$1,028,893	\$0	\$0	\$2,161,283	\$1,085,058
Public Safety Sales Tax	0	0	0	0	0	0	0
Intergovernmental Revenue	188,504	42,313	120,908	1,316,504	7,517,068	19,779	11,841
Fines & Forfeitures	0	0	0	0	0	0	0
Licenses & Permits	0	0	57,855	0	0	0	0
Charges for Services	0	21,529	0	0	97,910	511,603	0
Interest on Program Loans	0	0	0	0	0	0	0
Investment Earnings	37	65	252	177	2,285	1,567	7,001
Miscellaneous	70,470	530	2,213	13,128	5,784	8,743	6,585
Total Revenues	259,011	64,437	1,210,121	1,329,809	7,623,047	2,702,975	1,110,485
EXPENDITURES:							
Current: General Government	0	0	0	0	0	0	0
Justice & Public Safety	238,661	75,260	0	0	0	0	0
Health	0	0	1,407,737	1,204,838	0	0	0
Education	0	0	0	0	7,279,568	0	0
Social Services	0	0	0	0	0	0	0
Development	0	0	0	0	0	0	0
Highways & Bridges	0	0	0	0	0	2,711,303	1,784,627
Debt Service: Principal Retirement	0	0	0	0	0	0	0
Interest & Fiscal Charges	0	0	0	0	0	0	0
Total Expenditures	238,661	75,260	1,407,737	1,204,838	7,279,568	2,711,303	1,784,627
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	20,350	(10,823)	(197,616)	124,971	343,479	(8,328)	(674,142)
OTHER FINANCING SOURCES (USES):							
Sale of Refunding Bonds	0	0	0	0	0	0	0
Premium on Refunding Bonds	0	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0	0
Transfers In	0	32,948	0	0	0	78,202	0
Transfers Out	0	0	0	0	0	(105,176)	0
Net Other Financing Sources (Uses)	0	32,948	0	0	0	(26,974)	0
CHANGES IN FUND BALANCE	20,350	22,125	(197,616)	124,971	343,479	(35,302)	(674,142)
FUND BALANCE--Beginning of Year	60,094	92,282	453,751	309,412	2,295,852	812,026	2,832,091
FUND BALANCE--End of Year	80,444	114,407	256,135	434,383	2,639,331	776,724	2,157,949

COUNTY OF CHAMPAIGN, ILLINOIS
 NON-MAJOR GOVERNMENTAL FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2014

Exhibit A-2
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	----- Special Revenue Funds -----						
	County Motor Fuel Tax Fund	Highway Federal Aid Matching Fund	Tort Immunity Fund	Social Security Fund	Workforce Development Fund	State's Atty Records Automation Fund	
REVENUES:							
Property Tax	\$0	\$85,763	\$1,226,986	\$1,729,633	\$0	\$0	
Public Safety Sales Tax	0	0	0	0	0	0	
Intergovernmental Revenue	3,695,646	0	0	0	1,894,780	0	
Fines & Forfeitures	0	0	0	0	0	0	
Licenses & Permits	0	0	0	0	0	0	
Charges for Services	2,795	0	0	0	0	8,673	
Interest on Program Loans	0	0	0	0	0	0	
Investment Earnings	11,050	1,072	0	243	0	0	
Miscellaneous	2,526	0	0	0	20,020	4	
Total Revenues	3,712,017	86,835	1,226,986	1,729,876	1,914,800	8,677	
EXPENDITURES:							
Current: General Government	0	0	183,002	290,898	0	0	
Justice & Public Safety	0	0	1,178,329	1,278,619	0	8,399	
Health	0	0	0	0	0	0	
Education	0	0	0	0	0	0	
Social Services	0	0	0	0	0	0	
Development	0	0	6,591	17,346	1,911,140	0	
Highways & Bridges	4,592,588	0	0	100,452	0	0	
Debt Service: Principal Retirement	0	0	0	0	0	0	
Interest & Fiscal Charges	0	0	0	0	0	0	
Total Expenditures	4,592,588	0	1,367,922	1,687,315	1,911,140	8,399	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(880,571)	86,835	(140,936)	42,561	3,660	278	
OTHER FINANCING SOURCES (USES):							
Sale of Refunding Bonds	0	0	0	0	0	0	
Premium on Refunding Bonds	0	0	0	0	0	0	
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0	
Transfers In	155,377	0	0	0	0	0	
Transfers Out	0	0	0	0	0	0	
Net Other Financing Sources (Uses)	155,377	0	0	0	0	0	
CHANGES IN FUND BALANCE	(725,194)	86,835	(140,936)	42,561	3,660	278	
FUND BALANCE --Beginning of Year	4,266,870	365,813	(1,576,982)	528,511	(150,554)	6,918	
FUND BALANCE --End of Year	3,541,676	452,648	(1,717,918)	571,072	(146,894)	7,196	

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2014

Exhibit A-2
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	Capital Projects Funds -----										
	Debt Service Funds -----					Capital Projects Funds -----					
	2003 Nursing Home Debt Service Fund	2007 Highway Facility Debt Service Fund	Art Bartell Building Construction Fund	Court Complex Construction Fund	Highway Facility Construction Fund	Replacement	Capital Asset Fund	Total Non-Major Governmental Funds			
	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
REVENUES:											
Property Tax	\$1,478,057							15,524,035			
Public Safety Sales Tax	0	0	0	0	0	0	0	5,101,042			
Intergovernmental Revenue	0	0	0	0	0	0	0	15,509,634			
Fines & Forfeitures	0	0	0	0	0	0	0	36,284			
Licenses & Permits	0	0	0	0	0	0	0	361,120			
Charges for Services	0	0	0	0	0	0	0	2,670,605			
Interest on Program Loans	0	0	0	0	0	0	0	165,085			
Investment Earnings	671	42	3	106	22	132	0	39,991			
Miscellaneous	0	0	0	0	0	2,450	0	226,450			
Total Revenues	1,478,728	42	3	106	22	23,482		39,634,246			
EXPENDITURES:											
Current: General Government	0	0	5,416	0	0	420,722		2,021,327			
Justice & Public Safety	0	0	0	185,440	0	152,229		8,045,938			
Health	0	0	0	0	0	0		6,174,283			
Education	0	0	0	0	0	0		7,279,568			
Social Services	0	0	0	0	0	0		0			
Development	0	0	0	0	0	3,422		2,296,476			
Highways & Bridges	0	0	0	0	0	0		9,391,169			
Debt Service: Principal Retirement	1,935,000	345,000	0	0	0	0		5,438,284			
Interest & Fiscal Charges	706,324	38,994	0	0	0	0		4,243,293			
Total Expenditures	2,641,324	383,994	5,416	185,440	0	576,373		44,890,338			
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,162,596)	(383,952)	(5,413)	(185,334)	22	(552,891)		(5,256,092)			
OTHER FINANCING SOURCES (USES):											
Sale of Refunding Bonds	0	0	0	0	0	0		9,795,000			
Premium on Refunding Bonds	0	0	0	0	0	0		1,968,593			
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0		(11,624,759)			
Transfers In	0	198,588	0	0	0	916,804		1,491,067			
Transfers Out	0	0	(15,947)	0	(155,377)	0		(1,394,587)			
Net Other Financing Sources (Uses)	0	198,588	(15,947)	0	(155,377)	916,804		235,314			
CHANGES IN FUND BALANCE	(1,162,596)	(185,364)	(21,360)	(185,334)	(155,355)	363,913		(5,020,778)			
FUND BALANCE--Beginning of Year	1,546,940	186,069	21,360	781,128	155,355	541,755		31,047,733			
FUND BALANCE--End of Year	384,344	705	0	595,794	0	905,668		26,026,955			

COUNTY OF CHAMPAIGN, ILLINOIS
ALL INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
DECEMBER 31, 2014

	Self-Funded Insurance Fund	Employee Health Insurance Fund	Total Internal Service Funds
<u>ASSETS</u>			
CURRENT ASSETS:			
Cash	\$1,589,406	\$586,613	\$2,176,019
Investments	0	0	0
Receivables, Net of Uncollectible Amounts:			
Intergovernmental	152	80	232
Accrued Interest	0	0	0
Other	721	907	1,628
Due From Other Funds	2,051,930	10,621	2,062,551
Prepaid Expenses	716,677	0	716,677
	<u>4,358,886</u>	<u>598,221</u>	<u>4,957,107</u>
Total Assets			
<u>LIABILITIES</u>			
CURRENT LIABILITIES:			
Accounts Payable	47,437	484,345	531,782
Due to Other Funds	6,055	29,944	35,999
Funds Held for Others	0	86,995	86,995
Unearned Revenue	0	17,029	17,029
Estimated Claims Payable	669,213	0	669,213
NONCURRENT LIABILITIES:			
Estimated Claims Payable	1,259,888	0	1,259,888
	<u>1,982,593</u>	<u>618,313</u>	<u>2,600,906</u>
Total Liabilities			
<u>NET POSITION</u>			
Unrestricted	2,376,293	(20,092)	2,356,201
Total Net Position	<u>2,376,293</u>	<u>(20,092)</u>	<u>2,356,201</u>

COUNTY OF CHAMPAIGN, ILLINOIS
ALL INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	Self-Funded Insurance Fund	Employee Health Insurance Fund	Total Internal Service Funds
OPERATING REVENUES:			
Charges for Services	\$1,743,054	\$6,289,307	\$8,032,361
Miscellaneous	10,752	347	11,099
Total Operating Revenues	<u>1,753,806</u>	<u>6,289,654</u>	<u>8,043,460</u>
OPERATING EXPENSES:			
Salaries	17,398	29,871	47,269
Fringe Benefits	939,911	6,267,451	7,207,362
Commodities	54	324	378
Services	862,300	15,583	877,883
Total Operating Expenses	<u>1,819,663</u>	<u>6,313,229</u>	<u>8,132,892</u>
OPERATING INCOME (LOSS)	<u>(65,857)</u>	<u>(23,575)</u>	<u>(89,432)</u>
NON-OPERATING REVENUES (EXPENSES):			
Investment Earnings	2,027	70	2,097
Net Non-Operating Revenues (Expenses)	<u>2,027</u>	<u>70</u>	<u>2,097</u>
INCOME (LOSS) BEFORE TRANSFERS	(63,830)	(23,505)	(87,335)
Transfers In	0	0	0
Transfers Out	0	0	0
CHANGE IN NET POSITION	(63,830)	(23,505)	(87,335)
NET POSITION--Beginning of Year	<u>2,440,123</u>	<u>3,413</u>	<u>2,443,536</u>
NET POSITION--End of Year	<u><u>2,376,293</u></u>	<u><u>(20,092)</u></u>	<u><u>2,356,201</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
ALL INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	Self-Funded Insurance Fund	Employee Health Insurance Fund	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash Receipts from Other Funds and Employees for Services	\$442,621	\$6,278,054	\$6,720,675
Cash Receipts for Claims Reimbursements	10,031	0	10,031
Cash Payments to Employees for Services	(17,398)	(29,871)	(47,269)
Cash Payments to Suppliers for Goods and Services	(1,931,019)	(5,808,870)	(7,739,889)
Cash Payments for Claims	(468,231)	0	(468,231)
Net Cash Provided (Used) By Operating Activities	<u>(1,963,996)</u>	<u>439,313</u>	<u>(1,524,683)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:			
Transfers/Loans Received From Other Funds	0	0	0
Transfers/Loans Paid To Other Funds	0	0	0
Net Cash Provided (Used) By Non-Capital Financing Activities	<u>0</u>	<u>0</u>	<u>0</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Capital Contributions Received	0	0	0
Net Cash Provided (Used) By Capital and Related Financing Activities	<u>0</u>	<u>0</u>	<u>0</u>
CASH FLOWS FROM INVESTMENT ACTIVITIES:			
Interest Received on Investments and Bank Deposits	2,027	70	2,097
Net Cash Provided (Used) By Investment Activities	<u>2,027</u>	<u>70</u>	<u>2,097</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(1,961,969)	439,383	(1,522,586)
Cash and Cash Equivalents at Beginning of Year	<u>3,551,375</u>	<u>147,230</u>	<u>3,698,605</u>
Cash and Cash Equivalents at End of Year	<u><u>1,589,406</u></u>	<u><u>586,613</u></u>	<u><u>2,176,019</u></u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:			
Operating Income (Loss)	(\$65,857)	(\$23,575)	(\$89,432)
Adjust For Non-Cash Revenue/Expense:			
Increase (Decrease) in Estimated Claims Payable	138,783	0	138,783
Adjust For Non-Revenue/Expense Cash Flows:			
Decrease (Increase) in Receivables	(873)	(979)	(1,852)
Decrease (Increase) in Due From Other Funds	(1,300,281)	(10,621)	(1,310,902)
Increase (Decrease) in Prepaid Expenses	(716,677)	0	(716,677)
Increase (Decrease) in Payables	(19,692)	437,182	417,490
Increase (Decrease) in Due To Other Funds	601	3,335	3,936
Increase (Decrease) in Deferred Revenues	0	17,029	17,029
Increase (Decrease) in Unremitted Payroll Withholdings	0	16,942	16,942
Net Cash Provided (Used) By Operating Activities	<u>(1,963,996)</u>	<u>439,313</u>	<u>(1,524,683)</u>

Non-cash Investing, Capital and Financing Activities:

The Self-Funded Insurance Fund and the Employee Health Insurance Fund had no non-cash transactions.

COUNTY OF CHAMPAIGN, ILLINOIS
 ALL PRIVATE PURPOSE TRUST FUNDS
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 DECEMBER 31, 2014

	Township Motor Fuel Tax Fund	Township Bridge Fund	Total Private Purpose Trust Funds
<u>ASSETS</u>			
Cash	\$1,502,927	\$241,441	\$1,744,368
Investments	0	0	0
Receivables:			
Intergovernmental	196,402	0	196,402
Accrued Interest	0	0	0
Other	0	0	0
Due From Other Funds	0	0	0
Total Assets	<u>1,699,329</u>	<u>241,441</u>	<u>1,940,770</u>
<u>LIABILITIES</u>			
Accounts Payable	0	0	0
Due to Other Funds	0	0	0
Funds Held For Others	0	0	0
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>
<u>NET POSITION</u>			
Held in Trust for Other Governments	<u><u>1,699,329</u></u>	<u><u>241,441</u></u>	<u><u>1,940,770</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
 ALL PRIVATE PURPOSE TRUST FUNDS
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	Township Motor Fuel Tax Fund	Township Bridge Fund	Total Private Purpose Trust Funds
ADDITIONS:			
Intergovernmental Revenue	\$2,963,041	\$391,139	\$3,354,180
Investment Earnings	4,036	584	4,620
Miscellaneous	0	0	0
Total Additions	2,967,077	391,723	3,358,800
DEDUCTIONS:			
Township Road & Bridge Maintenance:			
Salaries	0	0	0
Fringe Benefits	0	0	0
Commodities	0	0	0
Services	2,536,359	0	2,536,359
Capital Outlay	0	349,814	349,814
Total Deductions	2,536,359	349,814	2,886,173
CHANGE IN NET POSITION	430,718	41,909	472,627
NET POSITION--Beginning Of Year	1,268,611	199,532	1,468,143
NET POSITION--End Of Year	1,699,329	241,441	1,940,770

COUNTY OF CHAMPAIGN, ILLINOIS
 ALL AGENCY FUNDS
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 DECEMBER 31, 2014

	Garnishments Fund	Estate Fund	Property Condemnations Fund	Sheriff Foreclosure Fund	County Collector Fund
<u>ASSETS</u>					
Cash	\$161	\$30,761	\$60,470	\$90,725	\$767,541
Investments	0	0	0	0	0
Receivables:					
Other	0	0	0	0	0
Intergovernmental	0	0	0	0	61,981
Total Assets	161	30,761	60,470	90,725	829,522
<u>LIABILITIES</u>					
Funds Held For Others	161	30,761	60,470	90,725	829,522
Total Liabilities	161	30,761	60,470	90,725	829,522
<u>NET POSITION</u>					
Held in Trust for Other Governments	0	0	0	0	0

COUNTY OF CHAMPAIGN, ILLINOIS
 ALL AGENCY FUNDS
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 DECEMBER 31, 2014

	Circuit Clerk Fund	County Clerk Fund	Court Services Fund	Total Agency Funds
<u>ASSETS</u>				
Cash	\$335,637	\$342,222	\$16,271	\$1,643,788
Investments	875,144	104,774	0	979,918
Receivables:				
Other	0	0	0	0
Intergovernmental	5	0	0	61,986
Total Assets	1,210,786	446,996	16,271	2,685,692
<u>LIABILITIES</u>				
Funds Held For Others	1,210,786	446,996	16,271	2,685,692
Total Liabilities	1,210,786	446,996	16,271	2,685,692
<u>NET POSITION</u>				
Held in Trust for Other Governments	0	0	0	0

COUNTY OF CHAMPAIGN, ILLINOIS
ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	Balance 11/30/13	Additions	Deductions	Balance 12/31/14
<u>GARNISHMENTS FUND</u>				
ASSETS:				
Cash	\$3,585	\$202,821	\$206,245	\$161
Total Assets	<u>3,585</u>	<u>202,821</u>	<u>206,245</u>	<u>161</u>
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	3,585	202,821	206,245	161
Total Liabilities	<u>3,585</u>	<u>202,821</u>	<u>206,245</u>	<u>161</u>
<u>ESTATE FUND</u>				
ASSETS:				
Cash	\$30,761	\$0	\$0	\$30,761
Investments	0	0	0	0
Total Assets	<u>30,761</u>	<u>0</u>	<u>0</u>	<u>30,761</u>
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	30,761	0	0	30,761
Total Liabilities	<u>30,761</u>	<u>0</u>	<u>0</u>	<u>30,761</u>
<u>PROPERTY CONDEMNATIONS FUND</u>				
ASSETS:				
Cash	\$41,920	\$18,550	\$0	\$60,470
Investments	0	0	0	0
Total Assets	<u>41,920</u>	<u>18,550</u>	<u>0</u>	<u>60,470</u>
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	41,920	18,550	0	60,470
Total Liabilities	<u>41,920</u>	<u>18,550</u>	<u>0</u>	<u>60,470</u>

COUNTY OF CHAMPAIGN, ILLINOIS
ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	Balance 11/30/13	Additions	Deductions	Balance 12/31/14
<u>SHERIFF FORECLOSURE FUND</u>				
ASSETS:				
Cash	\$231,114	\$2,227,398	\$2,367,787	\$90,725
Investments	0	0	0	0
Other Receivable	112,761	0	112,761	0
Total Assets	<u>343,875</u>	<u>2,227,398</u>	<u>2,480,548</u>	<u>90,725</u>
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	343,875	2,114,637	2,367,787	90,725
Total Liabilities	<u>343,875</u>	<u>2,114,637</u>	<u>2,367,787</u>	<u>90,725</u>
<u>COUNTY COLLECTOR FUND</u>				
ASSETS:				
Cash	\$220,955	\$377,955,225	\$377,408,639	\$767,541
Investments	0	0	0	0
Intergovernmental Receivable	6,860	329,530	274,409	61,981
Total Assets	<u>227,815</u>	<u>378,284,755</u>	<u>377,683,048</u>	<u>829,522</u>
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	227,815	312,885,894	312,284,187	829,522
Total Liabilities	<u>227,815</u>	<u>312,885,894</u>	<u>312,284,187</u>	<u>829,522</u>
<u>CIRCUIT CLERK FUND</u>				
ASSETS:				
Cash	\$246,875	\$10,901,422	\$10,812,660	\$335,637
Investments	1,456,992	144	581,992	875,144
Intergovernmental Receivable	0	117	112	5
Total Assets	<u>1,703,867</u>	<u>10,901,683</u>	<u>11,394,764</u>	<u>1,210,786</u>
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	1,703,867	10,014,537	10,507,618	1,210,786
Total Liabilities	<u>1,703,867</u>	<u>10,014,537</u>	<u>10,507,618</u>	<u>1,210,786</u>

COUNTY OF CHAMPAIGN, ILLINOIS
ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	<u>Balance</u> <u>11/30/13</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>12/31/14</u>
<u>COUNTY CLERK FUND</u>				
ASSETS:				
Cash	\$229,043	\$4,849,022	\$4,735,843	\$342,222
Investments	104,595	100,179	100,000	104,774
Total Assets	<u>333,638</u>	<u>4,949,201</u>	<u>4,835,843</u>	<u>446,996</u>
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	333,638	4,294,744	4,181,386	446,996
Total Liabilities	<u>333,638</u>	<u>4,294,744</u>	<u>4,181,386</u>	<u>446,996</u>
<u>COURT SERVICES FUND</u>				
ASSETS:				
Cash	\$14,846	\$3,209	\$1,784	\$16,271
Total Assets	<u>14,846</u>	<u>3,209</u>	<u>1,784</u>	<u>16,271</u>
LIABILITIES:				
Funds Held For Others	\$14,846	\$3,209	\$1,784	\$16,271
Total Liabilities	<u>14,846</u>	<u>3,209</u>	<u>1,784</u>	<u>16,271</u>
<u>TOTAL ALL AGENCY FUNDS</u>				
ASSETS:				
Cash	\$1,019,099	\$396,157,647	\$395,532,958	\$1,643,788
Investments	1,561,587	100,323	681,992	979,918
Intergovernmental Receivable	6,860	329,647	274,521	61,986
Other Receivable	112,761	0	112,761	0
Due From Other Funds	0	0	0	0
Total Assets	<u>2,700,307</u>	<u>396,587,617</u>	<u>396,602,232</u>	<u>2,685,692</u>
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	2,700,307	329,534,392	329,549,007	2,685,692
Total Liabilities	<u>2,700,307</u>	<u>329,534,392</u>	<u>329,549,007</u>	<u>2,685,692</u>

INDIVIDUAL FUND
STATEMENTS AND SCHEDULES

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

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

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

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

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

Exhibit C-3b

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
Cash	\$377,937	\$377,939
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u><u>377,937</u></u>	<u><u>377,939</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Due To Other Funds	223	225
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
Total Liabilities	<u>223</u>	<u>225</u>
 FUND BALANCE (DEFICIT):		
Restricted For General Government	<u>377,714</u>	<u>377,714</u>
Total Fund Balance (Deficit)	<u>377,714</u>	<u>377,714</u>
 Total Liabilities and Fund Balance	 <u><u>377,937</u></u>	 <u><u>377,939</u></u>

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

	2014				2013
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	1,316,504	1,316,504	1,252,921	1,037,782	1,163,056
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	177	177	0	0	308
Miscellaneous	13,128	13,128	0	0	30,460
Total Revenues	1,329,809	1,329,809	1,252,921	1,037,782	1,193,824
EXPENDITURES:					
Health:					
Salaries	113,950	113,950	115,515	115,344	102,504
Fringe Benefits	29,188	29,188	29,789	29,960	26,595
Commodities	532	532	2,300	1,800	750
Services	1,061,168	1,061,168	1,103,310	888,671	1,318,097
Capital Outlay	0	0	0	0	0
Total Expenditures	1,204,838	1,204,838	1,250,914	1,035,775	1,447,946
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	124,971	124,971	2,007	2,007	(254,122)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	124,971	124,971	2,007	2,007	(254,122)
FUND BALANCE (DEFICIT)--Beginning of Year	309,412	309,412	309,412	309,412	563,534
FUND BALANCE (DEFICIT)--End of Year	434,383	434,383	311,419	311,419	309,412
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		434,383			

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Exhibit C-41b

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

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

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

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

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

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

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

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

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

DEBT SERVICE FUNDS

Purpose: Debt service funds are used to account for financial resources that are restricted, committed, or assigned to expenditure for debt principal and interest.

COUNTY OF CHAMPAIGN, ILLINOIS
 2003 SERIES NURSING HOME BOND DEBT SERVICE FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2014 and NOVEMBER 30, 2013

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
Cash	\$384,344	\$1,546,940
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,420,178	1,429,181
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u><u>1,804,522</u></u>	<u><u>2,976,121</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	<u>1,420,178</u>	<u>1,429,181</u>
Total Liabilities	<u>1,420,178</u>	<u>1,429,181</u>
 FUND BALANCE (DEFICIT):		
Restricted For Debt Service	<u>384,344</u>	<u>1,546,940</u>
Total Fund Balance (Deficit)	<u>384,344</u>	<u>1,546,940</u>
Total Liabilities and Fund Balance	<u><u>1,804,522</u></u>	<u><u>2,976,121</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
 2003 SERIES NURSING HOME BOND DEBT SERVICE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	2014				2013
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$1,478,057	\$1,478,057	\$1,455,113	\$1,455,113	\$1,415,230
Investment Earnings	671	671	1,000	1,000	456
Miscellaneous	0	0	0	0	0
Total Revenues	<u>1,478,728</u>	<u>1,478,728</u>	<u>1,456,113</u>	<u>1,456,113</u>	<u>1,415,686</u>
EXPENDITURES:					
Social Services:					
Services	0	0	0	0	0
Debt Service:					
Principal Retirement	1,935,000	1,935,000	1,935,000	1,935,000	900,000
Interest & Fiscal Charges	706,324	706,324	707,295	707,295	524,892
Total Expenditures	<u>2,641,324</u>	<u>2,641,324</u>	<u>2,642,295</u>	<u>2,642,295</u>	<u>1,424,892</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(1,162,596)</u>	<u>(1,162,596)</u>	<u>(1,186,182)</u>	<u>(1,186,182)</u>	<u>(9,206)</u>
OTHER FINANCING SOURCES (USES):					
Sale of Refunding Bonds	0	0	0	0	0
Premium on Refunding Bonds	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0
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	(1,162,596)	(1,162,596)	(1,186,182)	(1,186,182)	(9,206)
FUND BALANCE (DEFICIT)--Beginning of Year	<u>1,546,940</u>	<u>1,546,940</u>	<u>1,546,940</u>	<u>1,546,940</u>	<u>1,556,146</u>
FUND BALANCE (DEFICIT)--End of Year	<u><u>384,344</u></u>	<u><u>384,344</u></u>	<u><u>360,758</u></u>	<u><u>360,758</u></u>	<u><u>1,546,940</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>384,344</u></u>			

COUNTY OF CHAMPAIGN, ILLINOIS
 2007 SERIES HIGHWAY FACILITY BOND DEBT SERVICE FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2014 and NOVEMBER 30, 2013

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
Cash	\$705	\$186,069
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>705</u></u>	<u><u>186,069</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
Total Liabilities	<u>0</u>	<u>0</u>
 FUND BALANCE (DEFICIT):		
Restricted For Debt Service	<u>705</u>	<u>186,069</u>
Total Fund Balance (Deficit)	<u>705</u>	<u>186,069</u>
Total Liabilities and Fund Balance	<u><u>705</u></u>	<u><u>186,069</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
 2007 SERIES HIGHWAY FACILITY BOND DEBT SERVICE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	2014				2013
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Investment Earnings	42	42	50	50	30
Miscellaneous	0	0	0	0	0
Total Revenues	<u>42</u>	<u>42</u>	<u>50</u>	<u>50</u>	<u>30</u>
EXPENDITURES:					
Debt Service:					
Principal Retirement	345,000	345,000	345,000	345,000	165,000
Interest & Fiscal Charges	38,994	38,994	38,994	38,994	34,834
Total Expenditures	<u>383,994</u>	<u>383,994</u>	<u>383,994</u>	<u>383,994</u>	<u>199,834</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(383,952)</u>	<u>(383,952)</u>	<u>(383,944)</u>	<u>(383,944)</u>	<u>(199,804)</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	198,588	198,588	299,163	299,163	201,328
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	<u>198,588</u>	<u>198,588</u>	<u>299,163</u>	<u>299,163</u>	<u>201,328</u>
NET CHANGE IN FUND BALANCE	(185,364)	(185,364)	(84,781)	(84,781)	1,524
FUND BALANCE (DEFICIT)--Beginning of Year	<u>186,069</u>	<u>186,069</u>	<u>186,069</u>	<u>186,069</u>	<u>184,545</u>
FUND BALANCE (DEFICIT)--End of Year	<u><u>705</u></u>	<u><u>705</u></u>	<u><u>101,288</u></u>	<u><u>101,288</u></u>	<u><u>186,069</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>705</u></u>			

CAPITAL PROJECTS FUNDS

Purpose: Capital projects funds are used to account for financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

COUNTY OF CHAMPAIGN, ILLINOIS
 ART BARTELL BUILDING CONSTRUCTION FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2014 and NOVEMBER 30, 2013

	2014	2013
<u>ASSETS</u>		
Cash	\$0	\$21,360
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	0	21,360
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Total Liabilities	0	0
 FUND BALANCE (DEFICIT):		
Restricted For Capital Projects	0	21,360
Total Fund Balance (Deficit)	0	21,360
Total Liabilities and Fund Balance	0	21,360

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

	2014				2013
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Investment Earnings	3	3	150	150	8
Miscellaneous	0	0	16,088	16,088	0
Total Revenues	3	3	16,238	16,238	8
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	5,416	5,416	5,416	0	0
Capital Outlay	0	0	1,200	1,200	0
Total Expenditures	5,416	5,416	6,616	1,200	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(5,413)	(5,413)	9,622	15,038	8
OTHER FINANCING SOURCES (USES):					
Sale of General Obligation Bonds	0	0	0	0	0
Premium on General Obligation Bonds	0	0	0	0	0
Transfers In	0	0	0	0	0
Transfers Out	(15,947)	(15,947)	(31,584)	(37,000)	0
Net Other Financing Sources (Uses)	(15,947)	(15,947)	(31,584)	(37,000)	0
NET CHANGE IN FUND BALANCE	(21,360)	(21,360)	(21,962)	(21,962)	8
FUND BALANCE (DEFICIT)--Beginning of Year	21,360	21,360	21,360	21,360	21,352
FUND BALANCE (DEFICIT)--End of Year	0	0	(602)	(602)	21,360
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
 COURT COMPLEX CONSTRUCTION FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2014 and NOVEMBER 30, 2013

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
Cash	\$605,373	\$781,128
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u><u>605,373</u></u>	<u><u>781,128</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	9,579	0
Due To Other Funds	0	0
Funds Held For Others	<u>0</u>	<u>0</u>
Total Liabilities	<u>9,579</u>	<u>0</u>
 FUND BALANCE (DEFICIT):		
Assigned to Capital Projects	<u>595,794</u>	<u>781,128</u>
Total Fund Balance (Deficit)	<u>595,794</u>	<u>781,128</u>
 Total Liabilities and Fund Balance	 <u><u>605,373</u></u>	 <u><u>781,128</u></u>

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

	2014				2013
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Investment Earnings	106	106	800	800	299
Miscellaneous	0	0	0	0	0
Total Revenues	106	106	800	800	299
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	131
Services	185,440	185,440	215,575	179,000	46,012
Capital Outlay	0	0	0	0	0
Total Expenditures	185,440	185,440	215,575	179,000	46,143
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(185,334)	(185,334)	(214,775)	(178,200)	(45,844)
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	(185,334)	(185,334)	(214,775)	(178,200)	(45,844)
FUND BALANCE (DEFICIT)--Beginning of Year	781,128	781,128	781,128	781,128	826,972
FUND BALANCE (DEFICIT)--End of Year	595,794	595,794	566,353	602,928	781,128
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)		595,794			

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

	2014	2013
<u>ASSETS</u>		
Cash	\$2	\$155,355
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	2	155,355
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	0	0
Due To Other Funds	2	0
Funds Held For Others	0	0
Total Liabilities	2	0
 FUND BALANCE (DEFICIT):		
Restricted For Capital Projects	0	155,355
Total Fund Balance (Deficit)	0	155,355
Total Liabilities and Fund Balance	2	155,355

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

	2014				2013
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Investment Earnings	22	22	50	50	56
Miscellaneous	0	0	0	0	0
Total Revenues	22	22	50	50	56
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	0	0	0	0	0
Total Expenditures	0	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	22	22	50	50	56
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(155,377)	(155,377)	(155,500)	(155,500)	0
Net Other Financing Sources (Uses)	(155,377)	(155,377)	(155,500)	(155,500)	0
NET CHANGE IN FUND BALANCE	(155,355)	(155,355)	(155,450)	(155,450)	56
FUND BALANCE (DEFICIT)--Beginning of Year	155,355	155,355	155,355	155,355	155,299
FUND BALANCE (DEFICIT)--End of Year	0	0	(95)	(95)	155,355
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
 CAPITAL ASSET REPLACEMENT FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2014 and NOVEMBER 30, 2013

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
Cash	\$9,074	\$405,334
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>906,804</u>	<u>192,661</u>
Total Assets	<u><u>915,878</u></u>	<u><u>597,995</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	10,210	55,960
Due To Other Funds	0	280
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
Total Liabilities	<u>10,210</u>	<u>56,240</u>
 FUND BALANCE (DEFICIT):		
Assigned to Capital Projects	<u>905,668</u>	<u>541,755</u>
Total Fund Balance (Deficit)	<u>905,668</u>	<u>541,755</u>
Total Liabilities and Fund Balance	<u><u>915,878</u></u>	<u><u>597,995</u></u>

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

	2014				2013
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$20,900	\$20,900	\$0	\$0	\$0
Rents and Royalties	0	0	0	0	31,667
Investment Earnings	132	132	0	0	211
Miscellaneous	2,450	2,450	2,450	0	509
Total Revenues	23,482	23,482	2,450	0	32,387
EXPENDITURES:					
General Government:					
Commodities	56,176	56,176	60,268	51,081	45,022
Services	166,761	166,761	204,364	107,475	20,390
Capital Outlay	197,785	197,785	436,106	560,573	131,852
Justice & Public Safety:					
Commodities	97,413	97,413	112,977	50,283	72,858
Services	18,491	100	2,550	0	11,632
Capital Outlay	36,325	36,325	264,899	327,693	107,567
Development:					
Commodities	1,422	1,422	1,568	1,568	4,820
Capital Outlay	2,000	2,000	2,000	2,000	0
Total Expenditures	576,373	557,982	1,084,732	1,100,673	394,141
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(552,891)	(534,500)	(1,082,282)	(1,100,673)	(361,754)
OTHER FINANCING SOURCES (USES):					
Transfers In	916,804	916,804	916,805	916,805	202,661
Transfers Out	0	(18,391)	(18,391)	0	0
Net Other Financing Sources (Uses)	916,804	898,413	898,414	916,805	202,661
NET CHANGE IN FUND BALANCE	363,913	363,913	(183,868)	(183,868)	(159,093)
FUND BALANCE (DEFICIT)--Beginning of Year	541,755	541,755	541,755	541,755	700,848
FUND BALANCE (DEFICIT)--End of Year	905,668	905,668	357,887	357,887	541,755
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)		905,668			

ENTERPRISE FUNDS

Purpose: Enterprise funds are used to account for activities for which a fee is charged to external users for goods or services.

COUNTY OF CHAMPAIGN, ILLINOIS
NURSING HOME FUND
COMPARATIVE STATEMENT OF NET POSITION
DECEMBER 31, 2014 and NOVEMBER 30, 2013

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
CURRENT ASSETS:		
Cash	\$705,187	\$369,614
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Patient Accounts	3,850,165	2,596,947
Property Taxes	1,134,954	1,097,873
Intergovernmental	1,048,241	508,719
Accrued Interest	0	0
Other	1,820	0
Due From Other Funds	0	0
Inventories	5,765	11,739
Prepaid Expenses	10,267	20,251
Resident Trust Accounts	20,720	8,964
NONCURRENT ASSETS:		
Capital Assets:		
Buildings and Improvements	23,768,952	23,751,248
Construction in Progress	0	0
Equipment	1,455,699	1,356,362
Less Accumulated Depreciation	<u>(5,913,251)</u>	<u>(5,105,306)</u>
Total Assets	<u>26,088,519</u>	<u>24,616,411</u>
 LIABILITIES		
CURRENT LIABILITIES:		
Accrued Salaries Payable	195,802	157,381
Accounts Payable	1,501,887	1,184,148
Due To Other Funds	224,851	747,959
Funds Held For Others	20,720	8,964
Compensated Absences Payable	351,941	316,931
Tax Anticipation Notes Payable	971,120	0
Due to Other Governments	650,470	0
NONCURRENT LIABILITIES:		
Net Obligation for Other Post-Employment Benefits	<u>190,814</u>	<u>165,188</u>
Total Liabilities	<u>4,107,605</u>	<u>2,580,571</u>
 DEFERRED INFLOW OF RESOURCES		
Subsequent year's property taxes	<u>1,134,954</u>	<u>1,097,873</u>
Total Deferred Inflow of Resources	<u>1,134,954</u>	<u>1,097,873</u>
 NET POSITION		
Net investment in Capital Assets	19,311,400	20,002,304
Unrestricted	<u>1,534,560</u>	<u>935,663</u>
Total Net Position	<u><u>20,845,960</u></u>	<u><u>20,937,967</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
NURSING HOME FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	2014				2013
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
OPERATING REVENUES:					
Charges for Services	\$15,842,972	\$15,416,632	\$16,082,721	\$16,082,721	\$13,169,219
Miscellaneous	47,168	47,168	28,709	28,709	30,196
Total Operating Revenues	15,890,140	15,463,800	16,111,430	16,111,430	13,199,415
OPERATING EXPENSES:					
Salaries	6,701,210	6,668,688	6,826,060	7,552,931	6,394,652
Fringe Benefits	2,301,060	2,284,809	2,718,360	2,858,489	2,272,469
Commodities	1,251,993	1,132,932	1,183,353	1,448,692	1,409,505
Services	5,714,702	5,526,304	5,599,571	4,438,903	4,348,517
Capital Outlay	0	111,123	173,876	200,000	0
Bad Debt Expense	0	0	0	0	0
Depreciation	807,945	0	0	0	743,935
Total Operating Expenses	16,776,910	15,723,856	16,501,220	16,499,015	15,169,078
OPERATING INCOME (LOSS)	(886,770)	(260,056)	(389,790)	(387,585)	(1,969,663)
NON-OPERATING REVENUES (EXPENSES):					
Property Tax	1,096,991	1,096,991	1,103,390	1,103,390	1,052,169
Intergovernmental Revenue	0	0	0	0	0
Investment Earnings	442	442	807	807	563
Donations	8,785	8,785	2,167	2,167	9,448
Gain (Loss) on Disposal of Capital Assets	0	0	0	0	0
Interest Expense	(3,790)	(3,790)	(5,378)	(7,583)	(4,252)
Net Non-Operating Revenues (Expenses)	1,102,428	1,102,428	1,100,986	1,098,781	1,057,928
INCOME (LOSS) BEFORE TRANSFERS	215,658	842,372	711,196	711,196	(911,735)
Transfers In	0	0	0	0	333,142
Transfers Out	(307,665)	(307,665)	(548,710)	(548,710)	(310,090)
CHANGE IN NET POSITION	(92,007)	534,707	162,486	162,486	(888,683)
NET POSITION--Beginning of Year	20,937,967	(607,923)	(607,923)	(607,923)	21,826,650
NET POSITION--End of Year	20,845,960	(73,216)	(445,437)	(445,437)	20,937,967
Revenues/Transfers In Conversion to GAAP Basis		738,324			
Expenses/Transfers Out Conversion to GAAP Basis		(1,365,038)			
Beginning Net Position Conversion to GAAP Basis		21,545,890			
GAAP Basis Net Position		20,845,960			

INTERNAL SERVICE FUNDS

Purpose: Internal service funds are used to account for the costs of and reimbursements for goods or services provided by one County department to other departments.

COUNTY OF CHAMPAIGN, ILLINOIS
 SELF-FUNDED INSURANCE FUND
 COMPARATIVE STATEMENT OF NET POSITION
 DECEMBER 31, 2014 and NOVEMBER 30, 2013

	2014	2013
<u>ASSETS</u>		
CURRENT ASSETS:		
Cash	\$1,589,406	\$3,551,375
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	152	0
Accrued Interest	0	0
Other	721	0
Due From Other Funds	2,051,930	751,649
Prepaid Expenses	716,677	0
Total Assets	4,358,886	4,303,024
 <u>LIABILITIES</u>		
CURRENT LIABILITIES:		
Accounts Payable	47,437	67,129
Due To Other Funds	6,055	5,454
Funds Held For Others	0	0
Estimated Claims Payable	669,213	615,295
NONCURRENT LIABILITIES:		
Estimated Claims Payable	1,259,888	1,175,023
Total Liabilities	1,982,593	1,862,901
 <u>NET POSITION</u>		
Unrestricted	2,376,293	2,440,123
Total Net Position	2,376,293	2,440,123

COUNTY OF CHAMPAIGN, ILLINOIS
 SELF-FUNDED INSURANCE FUND
 SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	2014				2013
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
OPERATING REVENUES:					
Charges for Services	\$1,743,054	\$1,743,054	\$2,044,774	\$2,044,774	\$1,830,253
Miscellaneous	10,752	10,752	6,959	0	0
Total Operating Revenues	<u>1,753,806</u>	<u>1,753,806</u>	<u>2,051,733</u>	<u>2,044,774</u>	<u>1,830,253</u>
OPERATING EXPENSES:					
Salaries	17,398	0	0	0	15,672
Fringe Benefits	939,911	808,155	1,003,535	1,003,535	(80,400)
Commodities	54	54	350	350	621
Services	862,300	790,897	1,030,450	1,023,491	617,161
Total Operating Expenses	<u>1,819,663</u>	<u>1,599,106</u>	<u>2,034,335</u>	<u>2,027,376</u>	<u>553,054</u>
OPERATING INCOME (LOSS)	<u>(65,857)</u>	<u>154,700</u>	<u>17,398</u>	<u>17,398</u>	<u>1,277,199</u>
NON-OPERATING REVENUES (EXPENSES):					
Investment Earnings	2,027	2,027	0	0	1,815
Net Non-Operating Revenues (Expenses)	<u>2,027</u>	<u>2,027</u>	<u>0</u>	<u>0</u>	<u>1,815</u>
INCOME (LOSS) BEFORE TRANSFERS	(63,830)	156,727	17,398	17,398	1,279,014
Transfers In	0	0	0	0	0
Transfers Out	0	(17,398)	(17,398)	(17,398)	0
CHANGE IN NET POSITION	(63,830)	139,329	0	0	1,279,014
NET POSITION--Beginning of Period	<u>2,440,123</u>	<u>4,230,441</u>	<u>4,230,441</u>	<u>4,230,441</u>	<u>1,161,109</u>
NET POSITION--End of Period	<u>2,376,293</u>	<u>4,369,770</u>	<u>4,230,441</u>	<u>4,230,441</u>	<u>2,440,123</u>
Revenues/Transfers In Conversion to GAAP Basis		0			
Expenses/Transfers Out Conversion to GAAP Basis		(203,159)			
Beginning Net Position Conversion to GAAP Basis		<u>(1,790,318)</u>			
GAAP Basis Net Position		<u>2,376,293</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
 SELF-FUNDED INSURANCE FUND
 COMPARATIVE STATEMENT OF CASH FLOWS
 FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2014 and FISCAL YEAR ENDED NOVEMBER 30, 2013

	<u>2014</u>	<u>2013</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Receipts from Other Funds and Employees for Services	\$442,621	\$2,048,632
Cash Receipts for Claims Reimbursements	10,031	0
Cash Payments to Employees for Services	(17,398)	(15,672)
Cash Payments to Suppliers for Goods and Services	(1,931,019)	(679,055)
Cash Payments for Claims	<u>(468,231)</u>	<u>(591,326)</u>
Net Cash Provided (Used) By Operating Activities	<u>(1,963,996)</u>	<u>762,579</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Transfers/Loans Received From Other Funds	0	0
Transfers/Loans Paid To Other Funds	<u>0</u>	<u>0</u>
Net Cash Provided (Used) By Non-Capital Financing Activities	<u>0</u>	<u>0</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Capital Contributions Received	<u>0</u>	<u>0</u>
Net Cash Provided (Used) By Capital and Related Financing Activities	<u>0</u>	<u>0</u>
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest Received on Investments and Bank Deposits	<u>2,027</u>	<u>1,815</u>
Net Cash Provided (Used) By Investment Activities	<u>2,027</u>	<u>1,815</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(1,961,969)	764,394
Cash and Cash Equivalents at Beginning of Year	<u>3,551,375</u>	<u>2,786,981</u>
Cash and Cash Equivalents at End of Year	<u><u>1,589,406</u></u>	<u><u>3,551,375</u></u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	(\$65,857)	\$1,277,199
Adjust For Non-Cash Revenue/Expense:		
Increase (Decrease) in Estimated Claims Payable	138,783	(736,899)
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	(873)	166
Decrease (Increase) in Due From Other Funds	(1,300,281)	218,213
Increase (Decrease) in Prepaid Expenses	(716,677)	0
Increase (Decrease) in Payables	(19,692)	(1,554)
Increase (Decrease) in Due To Other Funds	601	5,454
Increase (Decrease) in Unremitted Payroll Withholdings	<u>0</u>	<u>0</u>
Net Cash Provided (Used) By Operating Activities	<u>(1,963,996)</u>	<u>762,579</u>

Non-cash Investing, Capital and Financing Activities:

The Self-Funded Insurance Fund had no non-cash transactions.

COUNTY OF CHAMPAIGN, ILLINOIS
 EMPLOYEE HEALTH INSURANCE FUND
 COMPARATIVE STATEMENT OF NET POSITION
 DECEMBER 31, 2014 and NOVEMBER 30, 2013

	2014	2013
<u>ASSETS</u>		
CURRENT ASSETS:		
Cash	\$586,613	\$147,230
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	80	0
Accrued Interest	0	0
Other	907	8
Due From Other Funds	10,621	0
Total Assets	598,221	147,238
 <u>LIABILITIES</u>		
CURRENT LIABILITIES:		
Accounts Payable	484,345	47,163
Due To Other Funds	29,944	26,609
Funds Held For Others	86,995	70,053
Unearned Revenue	17,029	0
Estimated Claims Payable	0	0
NONCURRENT LIABILITIES:		
Estimated Claims Payable	0	0
Total Liabilities	618,313	143,825
 <u>NET POSITION</u>		
Unrestricted	(20,092)	3,413
Total Net Position	(20,092)	3,413

COUNTY OF CHAMPAIGN, ILLINOIS
EMPLOYEE HEALTH INSURANCE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	2014				2013
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
OPERATING REVENUES:					
Charges for Services	\$6,289,307	\$6,289,307	\$6,370,185	\$6,091,040	\$5,396,423
Miscellaneous	347	347	200	0	0
Total Operating Revenues	<u>6,289,654</u>	<u>6,289,654</u>	<u>6,370,385</u>	<u>6,091,040</u>	<u>5,396,423</u>
OPERATING EXPENSES:					
Salaries	29,871	0	0	0	26,536
Fringe Benefits	6,267,451	6,267,451	6,326,095	6,046,950	5,462,931
Commodities	324	324	327	230	0
Services	15,583	15,583	16,010	13,000	359
Total Operating Expenses	<u>6,313,229</u>	<u>6,283,358</u>	<u>6,342,432</u>	<u>6,060,180</u>	<u>5,489,826</u>
OPERATING INCOME (LOSS)	<u>(23,575)</u>	<u>6,296</u>	<u>27,953</u>	<u>30,860</u>	<u>(93,403)</u>
NON-OPERATING REVENUES (EXPENSES):					
Investment Earnings	70	70	0	0	133
Net Non-Operating Revenues (Expenses)	<u>70</u>	<u>70</u>	<u>0</u>	<u>0</u>	<u>133</u>
INCOME (LOSS) BEFORE TRANSFERS	<u>(23,505)</u>	<u>6,366</u>	<u>27,953</u>	<u>30,860</u>	<u>(93,270)</u>
Transfers In	0	0	0	0	0
Transfers Out	0	(29,871)	(29,871)	(30,278)	0
CHANGE IN NET POSITION	<u>(23,505)</u>	<u>(23,505)</u>	<u>(1,918)</u>	<u>582</u>	<u>(93,270)</u>
NET POSITION--Beginning of Period	<u>3,413</u>	<u>3,413</u>	<u>3,413</u>	<u>3,413</u>	<u>96,683</u>
NET POSITION--End of Period	<u>(20,092)</u>	<u>(20,092)</u>	<u>1,495</u>	<u>3,995</u>	<u>3,413</u>
Revenues/Transfers In Conversion to GAAP Basis		0			
Expenses/Transfers Out Conversion to GAAP Basis		0			
Beginning Net Position Conversion to GAAP Basis		0			
GAAP Basis Net Position		<u>(20,092)</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
EMPLOYEE HEALTH INSURANCE FUND
COMPARATIVE STATEMENT OF CASH FLOWS
FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2014 and FISCAL YEAR ENDED NOVEMBER 30, 2013

	2014	2013
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Receipts from Other Funds and Employees for Services	\$6,278,054	\$5,405,218
Cash Receipts for Claims Reimbursements	0	0
Cash Payments to Employees for Services	(29,871)	(26,536)
Cash Payments to Suppliers for Goods and Services	(5,808,870)	(5,824,234)
Cash Payments for Claims	0	0
Net Cash Provided (Used) By Operating Activities	439,313	(445,552)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Transfers/Loans Received From Other Funds	0	0
Transfers/Loans Paid to Other Funds	0	0
Net Cash Provided (Used) By Non-Capital Financing Activities	0	0
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Capital Contributions Received	0	0
Net Cash Provided (Used) By Capital and Related Financing Activities	0	0
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest Received on Investments and Bank Deposits	70	133
Net Cash Provided (Used) By Investment Activities	70	133
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	439,383	(445,419)
Cash and Cash Equivalents at Beginning of Year	147,230	592,649
Cash and Cash Equivalents at End of Year	586,613	147,230
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	(\$23,575)	(\$93,403)
Adjust For Non-Cash Revenue/Expense:		
Increase (Decrease) in Estimated Claims Payable	0	0
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	(979)	1,512
Decrease (Increase) in Due From Other Funds	(10,621)	7,283
Increase (Decrease) in Payables	437,182	(387,079)
Increase (Decrease) in Due To Other Funds	3,335	26,545
Increase (Decrease) in Unearned Revenues	17,029	0
Increase (Decrease) in Unremitted Payroll Withholdings	16,942	(410)
Net Cash Provided (Used) By Operating Activities	439,313	(445,552)

Non-cash Investing, Capital and Financing Activities:

The Employee Health Insurance Fund had no non-cash transactions.

PRIVATE PURPOSE TRUST FUNDS

Purpose: Private purpose trust funds are used to report all trust arrangements, other than pension or investment trusts, under which principal and income benefit individuals, private organizations or other governments.

COUNTY OF CHAMPAIGN, ILLINOIS
TOWNSHIP MOTOR FUEL TAX FUND
COMPARATIVE STATEMENT OF FIDUCIARY NET POSITION
DECEMBER 31, 2014 and NOVEMBER 30, 2013

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
Cash	\$1,502,927	\$1,121,851
Investments	0	0
Receivables:		
Intergovernmental	196,402	146,760
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u>1,699,329</u>	<u>1,268,611</u>
 <u>LIABILITIES</u>		
Accounts Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	<u>0</u>	<u>0</u>
Total Liabilities	<u>0</u>	<u>0</u>
 <u>NET POSITION</u>		
Held in Trust for Other Governments	<u><u>1,699,329</u></u>	<u><u>1,268,611</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
TOWNSHIP MOTOR FUEL TAX FUND
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2014 AND FISCAL YEAR ENDED NOVEMBER 30, 2013

	<u>2014</u>	<u>2013</u>
ADDITIONS:		
Intergovernmental Revenue	\$2,963,041	\$2,373,198
Investment Earnings	4,036	542
Miscellaneous	<u>0</u>	<u>0</u>
Total Additions	<u>2,967,077</u>	<u>2,373,740</u>
DEDUCTIONS:		
Township Road Maintenance:		
Salaries	0	0
Fringe Benefits	0	0
Commodities	0	0
Services	2,536,359	2,547,617
Capital Outlay	<u>0</u>	<u>0</u>
Total Deductions	<u>2,536,359</u>	<u>2,547,617</u>
CHANGE IN NET POSITION	430,718	(173,877)
NET POSITION--Beginning of Period	<u>1,268,611</u>	<u>1,442,488</u>
NET POSITION--End of Period	<u><u>1,699,329</u></u>	<u><u>1,268,611</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
TOWNSHIP BRIDGE FUND
COMPARATIVE STATEMENT OF FIDUCIARY NET POSITION
DECEMBER 31, 2014 and NOVEMBER 30, 2013

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
Cash	\$241,441	\$24,844
Investments	0	0
Receivables:		
Intergovernmental	0	174,688
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u>241,441</u>	<u>199,532</u>
 <u>LIABILITIES</u>		
Accounts Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	<u>0</u>	<u>0</u>
Total Liabilities	<u>0</u>	<u>0</u>
 <u>NET POSITION</u>		
Held in Trust for Other Governments	<u><u>241,441</u></u>	<u><u>199,532</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
TOWNSHIP BRIDGE FUND
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2014 AND FISCAL YEAR NOVEMBER 30, 2013

	<u>2014</u>	<u>2013</u>
ADDITIONS:		
Intergovernmental Revenue	\$391,139	\$333,607
Investment Earnings	584	153
Miscellaneous	<u>0</u>	<u>0</u>
Total Additions	<u>391,723</u>	<u>333,760</u>
DEDUCTIONS:		
Township Bridge Maintenance:		
Salaries	0	0
Fringe Benefits	0	0
Commodities	0	0
Services	0	0
Capital Outlay	<u>349,814</u>	<u>195,054</u>
Total Deductions	<u>349,814</u>	<u>195,054</u>
CHANGE IN NET POSITION	41,909	138,706
NET POSITION--Beginning of Period	<u>199,532</u>	<u>60,826</u>
NET POSITION--End of Period	<u><u>241,441</u></u>	<u><u>199,532</u></u>

AGENCY FUNDS

Purpose: Agency funds are used to report resources held by the County in a purely custodial capacity for individuals, private organizations or other governments.

COUNTY OF CHAMPAIGN, ILLINOIS
INDIVIDUAL AGENCY FUNDS
COMPARATIVE STATEMENTS OF FIDUCIARY NET POSITION
DECEMBER 31, 2014 AND NOVEMBER 30, 2013

	<u>2014</u>	<u>2013</u>
<u>GARNISHMENTS FUND</u>		
ASSETS:		
Cash	<u>\$161</u>	<u>\$3,585</u>
Total Assets	<u><u>161</u></u>	<u><u>3,585</u></u>
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held for Others	<u>161</u>	<u>3,585</u>
Total Liabilities	<u><u>161</u></u>	<u><u>3,585</u></u>
 <u>ESTATE FUND</u>		
ASSETS:		
Cash	\$30,761	\$30,761
Investments	<u>0</u>	<u>0</u>
Total Assets	<u><u>30,761</u></u>	<u><u>30,761</u></u>
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held for Others	<u>30,761</u>	<u>30,761</u>
Total Liabilities	<u><u>30,761</u></u>	<u><u>30,761</u></u>
 <u>PROPERTY CONDEMNATIONS FUND</u>		
ASSETS:		
Cash	\$60,470	\$41,920
Investments	<u>0</u>	<u>0</u>
Total Assets	<u><u>60,470</u></u>	<u><u>41,920</u></u>
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held For Others	<u>60,470</u>	<u>41,920</u>
Total Liabilities	<u><u>60,470</u></u>	<u><u>41,920</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
INDIVIDUAL AGENCY FUNDS
COMPARATIVE STATEMENTS OF FIDUCIARY NET POSITION
DECEMBER 31, 2014 AND NOVEMBER 30, 2013

	2014	2013
<u>SHERIFF FORECLOSURE FUND</u>		
ASSETS:		
Cash	\$90,725	\$231,114
Other Receivable	0	112,761
Total Assets	90,725	343,875
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held for Others	90,725	343,875
Total Liabilities	90,725	343,875
<u>COUNTY COLLECTOR FUND</u>		
ASSETS:		
Cash	\$767,541	\$220,955
Investments	0	0
Intergovernmental Receivable	61,981	6,860
Total Assets	829,522	227,815
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held For Others	829,522	227,815
Total Liabilities	829,522	227,815
<u>CIRCUIT CLERK FUND</u>		
ASSETS:		
Cash	\$335,637	\$246,875
Investments	875,144	1,456,992
Intergovernmental Receivable	5	0
Total Assets	1,210,786	1,703,867
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held For Others	1,210,786	1,703,867
Total Liabilities	1,210,786	1,703,867

COUNTY OF CHAMPAIGN, ILLINOIS
INDIVIDUAL AGENCY FUNDS
COMPARATIVE STATEMENTS OF FIDUCIARY NET POSITION
DECEMBER 31, 2014 AND NOVEMBER 30, 2013

	<u>2014</u>	<u>2013</u>
<u>COUNTY CLERK FUND</u>		
ASSETS:		
Cash	\$342,222	\$229,043
Investments	<u>104,774</u>	<u>104,595</u>
Total Assets	<u><u>446,996</u></u>	<u><u>333,638</u></u>
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held For Others	<u>446,996</u>	<u>333,638</u>
Total Liabilities	<u><u>446,996</u></u>	<u><u>333,638</u></u>
 <u>COURT SERVICES FUND</u>		
ASSETS:		
Cash	<u>\$16,271</u>	<u>\$14,846</u>
Total Assets	<u><u>16,271</u></u>	<u><u>14,846</u></u>
LIABILITIES:		
Funds Held For Others	<u>\$16,271</u>	<u>\$14,846</u>
Total Liabilities	<u><u>16,271</u></u>	<u><u>14,846</u></u>

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CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS

Purpose: These schedules present capital assets related to governmental funds only. These capital assets, plus capital assets included in internal service funds comprise the capital assets reported under governmental activities in the statement of net assets.

COUNTY OF CHAMPAIGN, ILLINOIS
 CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
 SCHEDULE BY ASSET TYPE AND SOURCE OF FUNDING
 DECEMBER 31, 2014 and NOVEMBER 30, 2013

	2014	2013
<u>GOVERNMENTAL FUNDS CAPITAL ASSETS</u>		
Land	\$1,750,912	\$1,749,092
Infrastructure	71,494,745	69,117,753
Buildings and Improvements	74,767,174	74,734,819
Equipment	15,441,943	14,635,586
Construction in Progress	3,361,219	2,137,963
Total Governmental Funds Capital Assets	166,815,993	162,375,213
 <u>SOURCE OF FUNDING</u>		
General Fund Revenues	\$11,722,770	\$11,448,908
Special Revenue Funds	86,176,493	82,026,102
Capital Projects Funds	68,495,313	68,498,806
Gifts	421,417	401,397
Total Governmental Funds Capital Assets	166,815,993	162,375,213

COUNTY OF CHAMPAIGN, ILLINOIS
CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
DECEMBER 31, 2014

FUNCTION AND ACTIVITY	Land	Infrastructure	Buildings & Improvements	Equipment	Construction in Progress	Total
GENERAL GOVERNMENT:						
County Board	\$0	\$0	\$0	\$60,083	\$0	\$60,083
Administrative Services	0	0	0	709,644	0	709,644
County Clerk	0	0	0	1,347,621	0	1,347,621
Recorder	0	0	0	271,591	0	271,591
Supervisor of Assessments	0	0	0	26,645	0	26,645
Treasurer	0	0	0	51,706	0	51,706
Information Technology	0	0	0	43,157	0	43,157
Public Properties	192,138	0	7,303,645	339,750	9,880	7,845,413
Total General Government	<u>192,138</u>	<u>0</u>	<u>7,303,645</u>	<u>2,850,197</u>	<u>9,880</u>	<u>10,355,860</u>
JUSTICE AND PUBLIC SAFETY:						
Circuit Clerk	0	0	0	408,657	0	408,657
Circuit Court / Law Library	0	0	0	1,641,603	0	1,641,603
Public Defender	0	0	0	17,906	0	17,906
Sheriff / Correctional Centers	0	0	0	4,409,834	0	4,409,834
State's Attorney	0	0	0	104,035	0	104,035
Coroner	0	0	0	194,317	0	194,317
ESDA / Emergency Management Agcy.	0	0	0	594,719	0	594,719
Court Services / Juvenile Detention	0	0	0	471,141	0	471,141
Animal Control	0	0	0	189,706	0	189,706
Child Advocacy Center	0	0	0	7,165	0	7,165
Public Properties	1,423,487	0	59,529,743	0	0	60,953,230
Total Justice and Public Safety	<u>1,423,487</u>	<u>0</u>	<u>59,529,743</u>	<u>8,039,083</u>	<u>0</u>	<u>68,992,313</u>
HEALTH SERVICES						
Total Health Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>72,146</u>	<u>0</u>	<u>72,146</u>
EDUCATION						
Total Education	<u>0</u>	<u>0</u>	<u>0</u>	<u>906,751</u>	<u>0</u>	<u>906,751</u>
SOCIAL SERVICES						
Total Social Services	<u>732</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>732</u>
DEVELOPMENT						
Total Development	<u>11,267</u>	<u>0</u>	<u>0</u>	<u>687,947</u>	<u>0</u>	<u>699,214</u>
HIGHWAYS AND BRIDGES						
Total Highways and Bridges	<u>123,288</u>	<u>71,494,745</u>	<u>7,933,786</u>	<u>2,885,819</u>	<u>3,351,339</u>	<u>85,788,977</u>
Total Governmental Funds Capital Assets	<u><u>1,750,912</u></u>	<u><u>71,494,745</u></u>	<u><u>74,767,174</u></u>	<u><u>15,441,943</u></u>	<u><u>3,361,219</u></u>	<u><u>166,815,993</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
 CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
 SCHEDULE OF CHANGES BY ASSET TYPE AND SOURCE OF FUNDING
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2014

	<u>Balance</u> <u>11/30/13</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>12/31/14</u>
<u>GOVERNMENTAL FUNDS CAPITAL ASSETS</u>				
Land	\$1,749,092	\$1,820	\$0	\$1,750,912
Infrastructure	69,117,753	2,931,156	554,164	71,494,745
Buildings and Improvements	74,734,819	180,000	147,645	74,767,174
Equipment	14,635,586	838,356	31,999	15,441,943
Construction in Progress	2,137,963	4,201,960	2,978,704	3,361,219
Total Governmental Funds Capital Assets	<u>162,375,213</u>	<u>8,153,292</u>	<u>3,712,512</u>	<u>166,815,993</u>
<u>SOURCE OF FUNDING</u>				
General Fund Revenues	\$11,448,908	\$273,862	\$0	\$11,722,770
Special Revenue Funds	82,026,102	7,669,530	3,519,139	86,176,493
Capital Projects Funds	68,498,806	189,880	193,373	68,495,313
Gifts	401,397	20,020	0	421,417
Total Governmental Funds Capital Assets	<u>162,375,213</u>	<u>8,153,292</u>	<u>3,712,512</u>	<u>166,815,993</u>

COUNTY OF CHAMPAIGN, ILLINOIS
 CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
 SCHEDULE OF CHANGES BY FUNCTION
 FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2014

<u>FUNCTION AND ACTIVITY</u>	<u>Balance 11/30/13</u>	<u>Additions</u>	<u>Deductions</u>	<u>Function Reclass</u>	<u>Balance 12/31/14</u>
GENERAL GOVERNMENT:					
County Board	\$60,083	\$0	\$0	\$0	\$60,083
Administrative Services	709,644	0	0	0	709,644
County Clerk	1,347,621	0	0	0	1,347,621
Recorder	271,591	0	0	0	271,591
Supervisor of Assessments	26,645	0	0	0	26,645
Treasurer	51,706	0	0	0	51,706
Information Technology	28,466	14,691	0	0	43,157
Public Properties	7,646,677	202,476	3,740	0	7,845,413
Total General Government	<u>10,142,433</u>	<u>217,167</u>	<u>3,740</u>	<u>0</u>	<u>10,355,860</u>
JUSTICE AND PUBLIC SAFETY:					
Circuit Clerk	393,173	15,484	0	0	408,657
Circuit Court / Law Library	1,641,603	0	0	0	1,641,603
Public Defender	17,906	0	0	0	17,906
Sheriff / Correctional Centers	4,154,542	255,292	0	0	4,409,834
State's Attorney	104,035	0	0	0	104,035
Coroner	157,992	36,325	0	0	194,317
ESDA / Emergency Management Agency	585,650	9,069	0	0	594,719
Court Services / Juvenile Detention	427,301	58,704	14,864	0	471,141
Animal Control	189,706	0	0	0	189,706
Child Advocacy Center	7,165	0	0	0	7,165
Public Properties	61,146,603	0	193,373	0	60,953,230
Total Justice and Public Safety	<u>68,825,676</u>	<u>374,874</u>	<u>208,237</u>	<u>0</u>	<u>68,992,313</u>
HEALTH SERVICES					
Total Health Services	<u>72,146</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>72,146</u>
EDUCATION					
Total Education	<u>885,870</u>	<u>23,457</u>	<u>2,576</u>	<u>0</u>	<u>906,751</u>
SOCIAL SERVICES					
Total Social Services	<u>732</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>732</u>
DEVELOPMENT					
Total Development	<u>668,552</u>	<u>30,662</u>	<u>0</u>	<u>0</u>	<u>699,214</u>
HIGHWAYS AND BRIDGES					
Total Highways and Bridges	<u>81,779,804</u>	<u>7,507,132</u>	<u>3,497,959</u>	<u>0</u>	<u>85,788,977</u>
Total Governmental Funds Capital Assets	<u><u>162,375,213</u></u>	<u><u>8,153,292</u></u>	<u><u>3,712,512</u></u>	<u><u>0</u></u>	<u><u>166,815,993</u></u>

Statistical Section

Statistical Section

The objectives of the Statistical Section are to provide financial statement users with additional historical perspective, context, and detail to assist in using the information in the financial statements, notes to the financial statements, and required supplementary information to understand and assess a government's economic condition. The information is presented in five categories:

Financial Trends Information is intended to assist users in understanding and assessing how a government's financial position has changed over time.
(Tables I, II, III, IV, V)

Revenue Capacity Information is intended to assist users in understanding and assessing the factors affecting a government's ability to generate its own-source revenues.
(Tables VI, VII, VIII, IX, X, XI)

Debt Capacity Information is intended to assist users in understanding and assessing a government's debt burden and its ability to issue additional debt.
(Tables XII, XIII, XIV)

Demographic and Economic Information is intended to assist users in understanding the socioeconomic environment within which a government operates and to provide information that facilitates comparisons of financial statement information over time and among governments.
(Tables XV, XVI, XVII)

Operating Information is intended to provide contextual information about a government's operations and resources to assist readers in using financial statement information to understand and assess a government's economic condition.
(Tables XVIII, XIX, XX, XXI)

Table I

County of Champaign, Illinois
Net Position by Component
(Full Accrual Basis of Accounting)
Last Ten Fiscal Years

	2014*	2013	2012	2011	2010	2009	2008	2007	2006	2005
		Restated								
Governmental Activities Net Assets:										
Net Investment in Capital Assets	\$46,546,939	\$44,332,971	\$41,293,964	\$41,320,262	\$42,770,362	\$39,094,143	\$40,723,198	\$34,867,488	\$38,191,604	\$44,410,228
Restricted	30,079,369	33,208,292	32,473,921	31,290,457	31,565,637	33,416,535	35,427,921	38,799,947	36,459,707	34,005,479
Unrestricted	(7,842,951)	(9,262,454)	(10,673,244)	(12,606,313)	(14,603,965)	(17,083,159)	(18,355,216)	(18,282,480)	1,986,789	6,933,666
Total Governmental Activities	68,783,357	68,278,809	63,094,641	60,004,406	59,732,034	55,427,519	57,795,903	55,384,955	76,638,100	85,349,373
Business-Type Activities Net Assets:										
Net Investment in Capital Assets	\$19,311,400	\$20,002,304	\$20,645,195	\$21,319,045	\$21,922,288	\$22,552,481	\$23,070,743	\$23,741,355	\$1,875,343	\$2,070,110
Restricted	0	0	0	0	0	0	0	0	0	0
Unrestricted	1,908,109	1,323,295	1,327,648	1,332,729	(213,573)	(1,033,745)	(2,324,365)	(1,071,053)	(130,136)	(31,374)
Total Business-Type Activities	21,219,509	21,325,599	21,972,843	22,651,774	21,708,715	21,518,736	20,746,378	22,670,302	1,745,207	2,038,736
Total Primary Government Net Position:										
Net Investment in Capital Assets	\$65,858,339	\$64,335,275	\$61,939,159	\$62,639,307	\$64,692,650	\$61,646,624	\$63,793,941	\$58,608,843	\$40,066,947	\$46,480,338
Restricted	30,079,369	33,208,292	32,473,921	31,290,457	31,565,637	33,416,535	35,427,921	38,799,947	36,459,707	34,005,479
Unrestricted	(5,934,842)	(7,939,159)	(9,345,596)	(11,273,584)	(14,817,538)	(18,116,904)	(20,679,581)	(19,353,533)	1,856,653	6,902,292
Total Primary Government	90,002,866	89,604,408	85,067,484	82,656,180	81,440,749	76,946,255	78,542,281	78,055,257	78,383,307	87,388,109

* Thirteen months ended December 31, 2014

Table II

County of Champaign, Illinois
Changes in Net Position
(Full Accrual Basis of Accounting)
Last Ten Fiscal Years

	2014*	Restated 2013	2012	2011	2010	2009	2008	2007	2006	2005
EXPENSES BY FUNCTION / PROGRAM										
GOVERNMENTAL ACTIVITIES:										
General Government	\$11,956,965	\$10,544,874	\$10,690,161	\$10,829,162	\$10,564,189	\$10,586,030	\$14,606,360	\$10,627,760	\$10,508,915	\$9,599,277
Justice & Public Safety	35,059,679	31,509,188	30,578,631	29,656,025	29,047,985	30,389,956	27,317,391	28,373,837	29,726,343	26,149,299
Health	10,433,218	10,177,646	10,310,326	9,689,461	8,764,776	8,194,493	7,753,137	7,371,974	6,360,141	5,778,022
Education	7,379,670	6,462,831	6,736,409	6,483,511	6,191,934	5,083,438	5,236,017	5,195,843	4,703,406	4,295,978
Social Services	109,796	256,646	50,618	46,747	100,339	531,038	217,209	190,786	280,956	280,925
Development	13,486,948	11,851,253	11,731,325	11,143,357	10,875,655	9,521,521	8,242,203	6,356,022	3,314,966	3,292,533
Highways & Bridges	7,114,912	5,900,689	6,425,098	6,871,971	7,189,441	8,451,912	4,065,664	7,461,600	13,777,351	7,548,937
Interest on Long-Term Debt	2,955,501	2,771,322	2,437,391	2,565,982	2,652,066	2,698,012	2,778,834	2,554,227	2,413,876	2,037,431
Total Governmental Activities	88,496,689	79,474,449	78,959,959	77,286,216	75,386,385	75,456,400	70,216,815	68,132,049	71,085,954	58,982,402
BUSINESS-TYPE ACTIVITIES:										
Nursing Home	16,794,783	15,277,835	15,701,671	15,028,154	14,714,586	16,390,834	15,776,130	15,784,287	12,767,512	11,555,306
Total Business-Type Activities	16,794,783	15,277,835	15,701,671	15,028,154	14,714,586	16,390,834	15,776,130	15,784,287	12,767,512	11,555,306
Total Primary Government	105,291,472	94,752,284	94,661,630	92,314,370	90,100,971	91,847,234	85,992,945	83,916,336	83,853,466	70,537,708
PROGRAM REVENUES										
GOVERNMENTAL ACTIVITIES:										
Charges for Services:										
General Government	4,316,399	3,745,124	3,445,572	2,845,066	2,856,129	3,023,714	2,399,876	2,995,670	3,122,058	2,989,140
Justice & Public Safety	5,759,706	5,218,444	5,763,297	5,261,163	5,568,228	5,151,139	4,801,822	5,395,709	4,759,809	4,518,512
Health	57,855	186,625	124,474	111,127	125,903	125,145	133,395	78,582	179,460	126,612
Education	97,910	76,531	55,755	35,269	24,225	44,262	37,616	30,485	30,336	36,421
Social Services	0	41,636	41,585	41,424	41,607	41,346	41,346	52,036	0	0
Development	531,928	526,319	758,146	646,323	698,129	1,099,752	1,273,766	701,771	445,982	486,499
Highways & Bridges	135,113	236,212	348,370	262,028	187,474	239,681	218,341	232,346	124,001	134,080
Operating Grants & Contributions	29,870,621	25,607,103	27,444,051	24,486,579	25,941,364	21,746,342	19,266,759	18,054,418	15,606,621	13,955,084
Capital Grants & Contributions	0	4,354,209	15,500	1,095,753	1,936,451	0	0	0	0	0
Total Governmental Activities	40,769,532	39,992,203	37,996,750	34,784,732	37,379,510	31,471,381	28,172,921	27,541,017	24,268,267	22,246,348
BUSINESS-TYPE ACTIVITIES:										
Charges for Services:										
Nursing Home	15,890,140	13,545,359	14,298,033	15,208,361	14,249,919	15,144,261	12,939,472	13,169,583	10,488,071	9,555,457
Operating Grants & Contributions	0	0	0	0	0	15,847	5,583	0	0	48,496
Capital Grants & Contributions	0	0	0	52,160	0	84,048	0	0	0	0
Total Business-Type Activities	15,890,140	13,545,359	14,298,033	15,260,521	14,249,919	15,244,156	12,945,055	13,169,583	10,488,071	9,603,953
Total Primary Government	56,659,672	53,537,562	52,294,783	50,045,253	51,629,429	46,715,537	41,117,976	40,710,600	34,756,338	31,850,301
TOTAL NET REVENUE (EXPENSE)										
Governmental Activities	(47,727,157)	(39,482,246)	(40,963,209)	(42,501,484)	(38,006,875)	(43,985,019)	(42,043,894)	(40,591,032)	(46,817,687)	(36,736,054)
Business-Type Activities	(904,643)	(1,732,476)	(1,403,638)	232,367	(464,667)	(1,146,678)	(2,831,075)	(2,614,704)	(2,279,441)	(1,951,353)
Total Primary Government	(48,631,800)	(41,214,722)	(42,366,847)	(42,269,117)	(38,471,542)	(45,131,697)	(44,874,969)	(43,205,736)	(49,097,128)	(38,687,407)

(Continued Below) *Thirteen months ended December 31, 2014.

County of Champaign, Illinois
Changes in Net Position
(Full Accrual Basis of Accounting)
Last Ten Fiscal Years

Table II

(Continued)	2014*	Restated 2013	2012	2011	2010	2009	2008	2007	2006	2005
GENERAL REVENUES & TRANSFERS										
GOVERNMENTAL ACTIVITIES:										
Property Taxes	\$29,130,875	\$27,765,286	\$27,539,026	\$27,119,298	\$26,201,877	\$25,708,738	\$24,146,421	\$22,905,851	\$21,624,968	\$20,492,425
Public Safety Sales Taxes	5,178,925	4,619,739	4,564,828	4,448,842	4,330,009	4,243,988	4,501,359	4,359,205	4,240,855	4,069,752
Hotel/Motel & Auto Rental Taxes	68,591	60,775	56,110	41,372	42,132	46,994	47,486	26,376	32,027	31,199
Unrestricted Grants & Contributions	12,786,626	11,399,918	11,078,533	10,408,115	10,595,802	10,371,586	11,377,690	10,841,170	10,547,157	10,358,136
Investment Earnings	51,311	22,144	46,418	46,081	131,525	281,549	1,284,285	1,957,841	1,814,557	1,481,065
Miscellaneous	707,712	821,604	461,427	401,239	683,881	1,923,941	3,107,641	1,914,765	1,014,781	1,049,111
Gain on Disposal of Capital Assets	0	0	0	0	0	0	0	0	0	0
Transfers	307,665	(23,052)	307,102	308,909	326,164	(960,161)	(10,040)	(22,667,321)	(1,167,931)	5,917
Total Governmental Activities	48,231,705	44,666,414	44,053,444	42,773,856	42,311,390	41,616,635	44,454,842	19,337,887	38,106,414	37,487,605
BUSINESS-TYPE ACTIVITIES:										
Property Taxes	1,096,991	1,052,169	1,025,248	1,005,595	966,154	941,111	879,915	840,560	783,877	740,487
Investment Earnings	442	563	1,274	533	3,548	4,174	10,645	27,610	14,255	12,741
Miscellaneous	8,785	9,448	5,287	13,473	9,076	13,590	6,551	4,308	19,849	10,145
Gain on Disposal of Capital Assets	0	0	0	0	2,032	0	0	0	0	0
Transfers	(307,665)	23,052	(307,102)	(308,909)	(326,164)	960,161	10,040	22,667,321	1,167,931	(5,917)
Total Business-Type Activities	798,553	1,085,232	724,707	710,692	654,646	1,919,036	907,151	23,539,799	1,985,912	757,456
Total Primary Government	49,030,258	45,751,646	44,778,151	43,484,548	42,966,036	43,535,671	45,361,993	42,877,686	40,092,326	38,245,061
CHANGE IN NET ASSETS										
Governmental Activities	504,548	5,184,168	3,090,235	272,372	4,304,515	(2,368,384)	2,410,948	(21,253,145)	(8,711,273)	751,551
Business-Type Activities	(106,090)	(647,244)	(678,931)	943,059	189,979	772,358	(1,923,924)	20,925,095	(293,529)	(1,193,897)
Total Primary Government	398,458	4,536,924	2,411,304	1,215,431	4,494,494	(1,596,026)	487,024	(328,050)	(9,004,802)	(442,346)

* Thirteen months ended December 31, 2014.

Table III

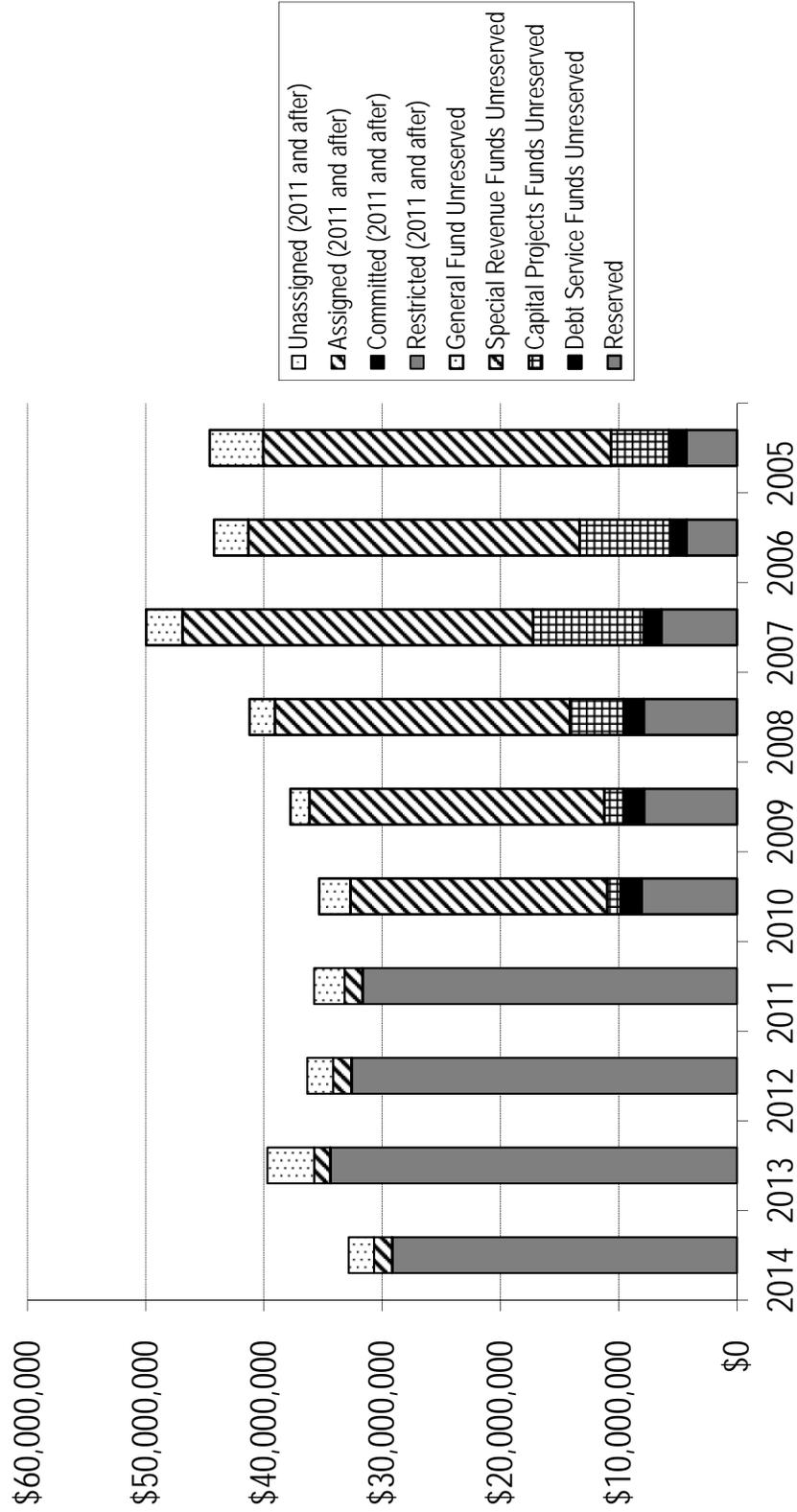
County of Champaign, Illinois
Fund Balances in Governmental Funds
(Modified Accrual Basis of Accounting)
Last Ten Fiscal Years

FUND BALANCES:	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
General Fund:										
Restricted	\$100,701	\$311,977	\$272,307	\$270,540						
Unassigned	4,022,935	5,728,593	3,657,779	3,515,974					\$79,130	\$0
Reserved					\$268,856	\$267,241	\$260,394	\$258,397	\$258,397	\$258,397
Unreserved					2,630,799	1,586,658	2,137,360	3,054,103	2,893,045	4,513,457
Total General Fund	4,123,636	6,040,570	3,930,086	3,786,514	2,899,655	1,853,899	2,397,754	3,312,500	2,972,175	4,513,457
All Other Governmental Funds:										
Restricted	\$29,033,803	\$34,057,972	\$32,291,027	\$31,371,550						
Committed	67,583	66,647	66,261	66,884						
Assigned	1,501,462	1,322,883	1,527,820	1,485,141						
Unassigned	(1,878,362)	(1,776,551)	(1,468,286)	(942,838)						
Reserved					\$7,807,824	\$7,600,262	\$7,611,866	\$6,149,284	\$4,181,959	\$4,277,429
Unreserved, reported in:										
Special Revenue Funds					21,706,510	24,931,244	24,947,558	29,659,357	28,029,439	29,415,358
Debt Service Funds					1,765,086	1,746,966	1,717,982	1,487,876	1,424,715	1,476,773
Capital Projects Funds					1,153,653	1,625,244	4,552,761	9,353,957	7,627,183	4,906,264
Total All Other Governmental Funds	28,724,486	33,670,951	32,416,822	31,980,737	32,433,073	35,903,716	38,830,167	46,650,474	41,263,296	40,075,824
Total Governmental Funds:										
Restricted	\$29,134,504	\$34,369,949	\$32,563,334	\$31,642,090						
Committed	67,583	66,647	66,261	66,884						
Assigned	1,501,462	1,322,883	1,527,820	1,485,141						
Unassigned	2,144,573	3,952,042	2,189,493	2,573,136						
Reserved					\$8,076,680	\$7,867,503	\$7,872,260	\$6,407,681	\$4,261,089	\$4,277,429
Unreserved					27,256,048	29,890,112	33,355,661	43,555,293	39,974,382	40,311,852
Total Governmental Funds	32,848,122	39,711,521	36,346,908	35,767,251	35,332,728	37,757,615	41,227,921	49,962,974	44,235,471	44,589,281

Note: Fund balance classifications were changed by the implementation of GASB Statement No. 54 in 2011.

FUND BALANCES IN GOVERNMENTAL FUNDS

Last Ten Fiscal Years



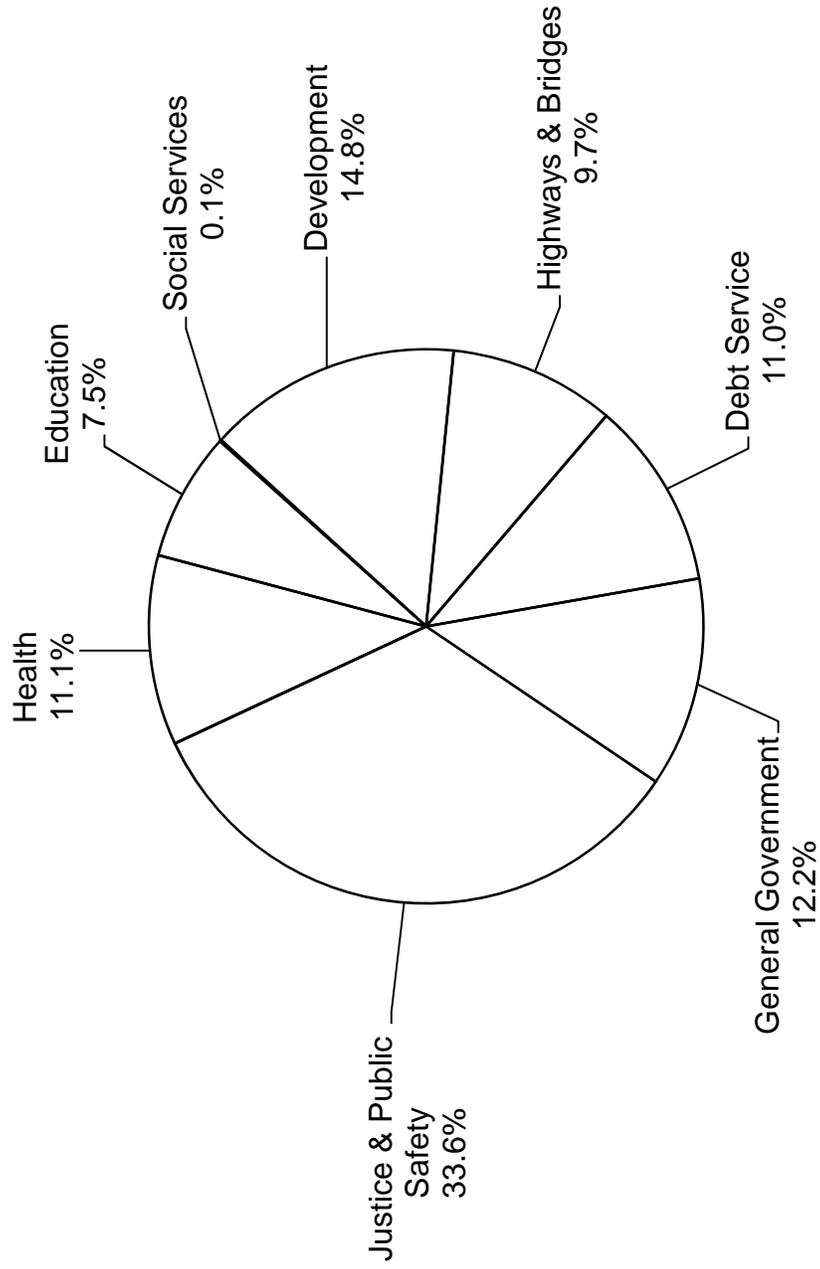
County of Champaign, Illinois
Changes in Fund Balances in Governmental Funds
(Modified Accrual Basis of Accounting)
Last Ten Fiscal Years

	2014*	2013	2012	2011	2010	2009	2008	2007	2006	2005
REVENUES:										
Property Taxes	29,130,875	\$27,765,286	\$27,539,026	\$27,119,298	\$26,201,877	\$25,708,738	\$24,146,421	\$22,905,851	\$21,624,968	\$20,492,425
Public Safety Sales Taxes	5,101,042	5,003,543	4,545,118	4,439,505	4,304,939	4,256,357	4,513,665	4,325,591	4,220,430	4,034,116
Hotel/Motel & Auto Rental Taxes	68,591	60,775	56,110	41,372	42,132	46,994	47,486	26,376	32,027	31,199
Intergovernmental Revenue	42,137,294	39,724,810	38,389,093	36,117,414	36,451,564	31,381,492	30,317,135	28,824,004	26,200,446	24,166,027
Fines & Forfeitures	1,138,744	1,049,139	1,107,955	1,023,210	1,147,017	1,045,924	921,311	1,212,047	972,661	858,533
Licenses & Permits	1,837,170	1,790,179	1,947,641	1,191,595	1,192,407	1,250,833	1,637,732	1,776,162	1,919,918	1,922,470
Charges for Services	8,250,282	7,520,239	7,873,456	7,135,833	7,508,755	7,221,436	6,882,752	7,030,123	6,315,552	6,335,631
Rents and Royalties	1,127,106	1,008,710	584,808	589,936	587,699	864,684	0	0	0	0
Interest on Program Loans	165,085	168,995	209,397	229,620	216,216	243,371	205,619	168,191	98,309	88,448
Investment Earnings	49,214	20,196	43,457	44,148	124,648	279,662	1,271,963	1,941,770	1,880,908	1,386,357
Miscellaneous	751,498	777,858	461,427	403,396	683,881	1,923,941	3,195,529	1,978,222	1,042,907	1,087,115
Total Revenues	89,756,901	84,889,730	82,757,488	78,335,327	78,461,135	74,223,432	73,139,613	70,188,337	64,308,126	60,402,321
EXPENDITURES:										
General Government	11,883,993	10,441,759	11,012,919	11,533,828	10,226,122	10,261,793	13,804,483	10,333,817	10,997,973	9,105,619
Justice & Public Safety	32,604,433	29,598,920	28,765,035	28,074,643	27,802,740	31,204,404	31,005,570	26,601,637	27,211,571	25,206,654
Health	10,766,176	10,495,713	10,602,580	10,104,876	9,058,995	8,495,639	8,007,348	7,582,045	6,446,921	5,772,289
Education	7,279,568	6,629,675	6,735,475	6,425,486	6,350,356	5,043,226	5,201,758	5,128,814	4,550,421	4,202,591
Social Services	109,796	24,498	24,498	84,972	80,025	510,724	240,354	1,136,191	5,852,897	12,646,912
Development	14,388,842	12,709,298	12,417,805	11,552,449	11,497,060	10,120,428	8,686,609	6,755,012	3,612,677	3,833,792
Highways & Bridges	9,391,169	5,688,280	6,893,413	7,552,093	10,371,105	5,241,180	9,519,705	9,379,137	6,357,608	9,053,864
Debt Service: Principal	6,105,159	3,037,915	3,737,500	2,627,500	3,193,058	3,158,860	2,779,749	2,337,681	2,861,180	2,140,340
Interest	4,537,663	2,876,007	2,295,708	2,323,632	2,611,010	2,697,323	2,662,509	2,520,442	2,255,580	1,881,330
Total Expenditures	97,066,799	81,502,065	82,484,933	80,280,479	81,190,471	76,733,577	81,908,085	71,774,776	70,146,828	73,843,391
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(7,309,898)	3,387,665	272,555	(1,945,152)	(2,729,336)	(2,510,145)	(8,768,472)	(1,586,439)	(5,838,702)	(13,441,070)
OTHER FINANCING SOURCES (USES):										
General Obligation Bond Proceeds	0	0	0	2,004,475	0	0	0	7,593,890	6,502,459	0
Refunding Bond Proceeds	11,763,593	0	0	4,623,253	0	0	0	0	0	27,210,685
Payments to Refunding Escrow Agent	(11,624,759)	0	0	(4,556,962)	0	0	0	0	0	(26,882,845)
Capital Lease Financing	0	0	0	0	0	0	0	0	150,364	409,164
Proceeds from Sale of Capital Assets	0	0	0	0	0	0	0	0	0	0
Transfers In	2,954,436	2,332,843	2,813,034	3,136,240	4,741,911	4,294,856	5,104,056	4,442,023	8,657,267	3,115,635
Transfers Out	(2,646,771)	(2,355,895)	(2,505,932)	(2,827,331)	(4,437,462)	(5,255,017)	(5,070,637)	(4,721,971)	(9,825,198)	(3,119,450)
Net Other Financing Sources (Uses)	446,499	(23,052)	307,102	2,379,675	304,449	(960,161)	33,419	7,313,942	5,484,892	733,189
NET CHANGE IN FUND BALANCES	(6,863,399)	3,364,613	579,657	434,523	(2,424,887)	(3,470,306)	(8,735,053)	5,727,503	(353,810)	(12,707,881)
Debt Service Expenditures as a Percentage of Noncapital Expenditures	11.59%	7.52%	7.69%	7.71%	8.23%	8.14%	7.56%	8.40%	7.30%	

* Thirteen months ended December 31, 2014

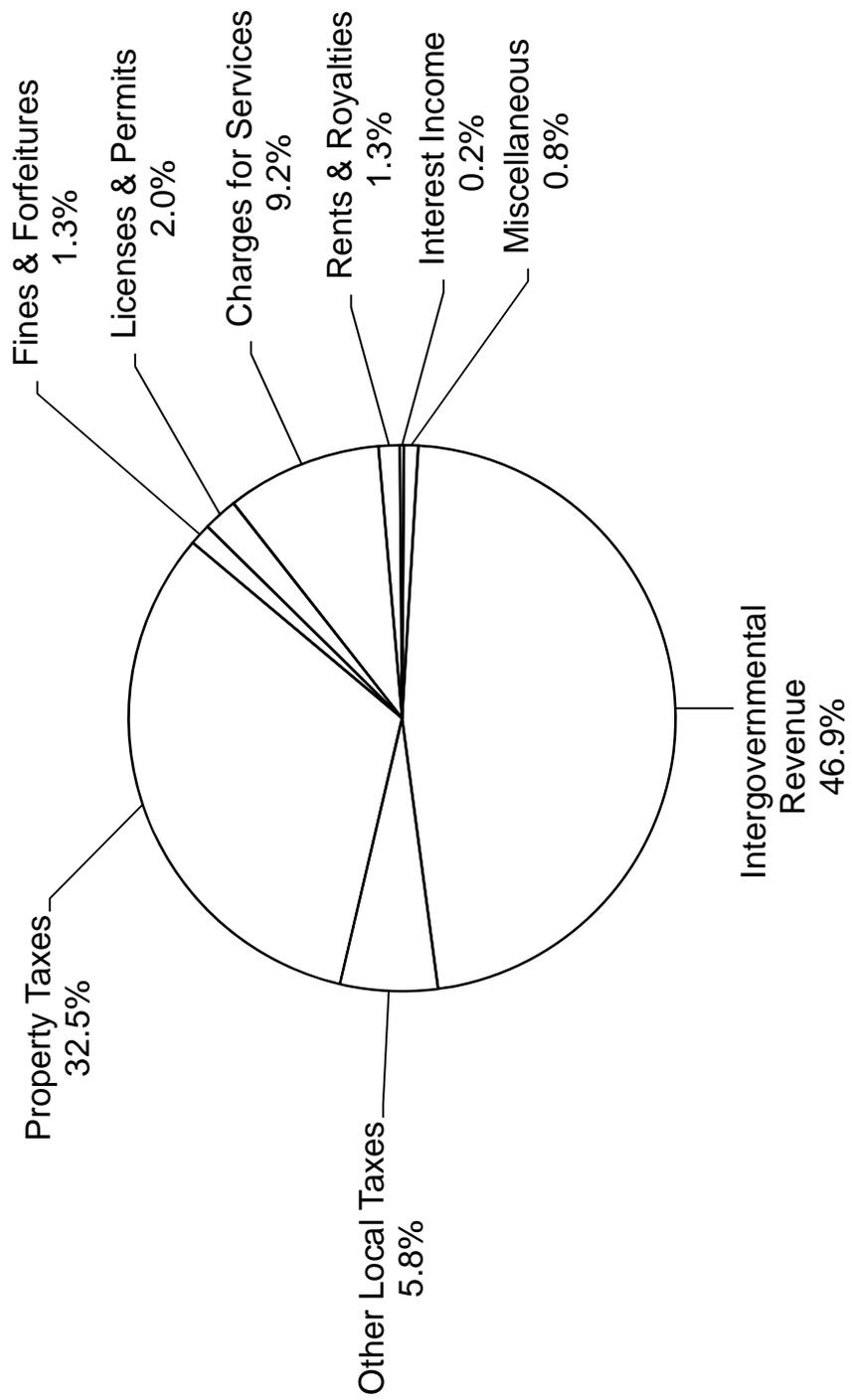
GOVERNMENTAL FUNDS EXPENDITURES BY FUNCTION

Thirteen Months Ended December 31, 2014



GOVERNMENTAL FUNDS REVENUES BY SOURCE

Thirteen Months Ended December 31, 2014



County of Champaign, Illinois
Tax Revenues By Source
Last Ten Fiscal Years

Table V

Fiscal Year	Locally Assessed					State Shared					County Motor Fuel Tax	Total Tax Revenue
	Real Estate Tax ^A	Hotel-Motel Tax	Auto Rental Tax	Public Safety Sales Tax	County Sales Tax	Use Tax	State Income Tax	Corporate Pers. Prop. Replace. Tax	Inheritance Tax			
2014	\$30,227,866	\$33,742	\$34,849	\$5,101,042	\$7,359,888	\$665,573	\$3,088,217	\$984,305	\$0	\$3,423,132	\$50,918,614	
2013	\$28,817,454	\$28,419	\$32,356	\$5,003,543	\$7,101,863	\$584,769	\$3,711,315	\$1,005,648	\$0	\$2,793,374	\$49,078,741	
2012	\$28,564,274	\$26,177	\$29,933	\$4,545,118	\$6,202,507	\$494,737	\$2,948,008	\$812,933	\$328,274	\$2,755,933	\$46,707,894	
2011	\$28,124,893	\$22,232	\$19,140	\$4,439,505	\$6,111,933	\$478,219	\$2,713,396	\$860,887	\$32,698	\$2,753,809	\$45,556,712	
2010	\$27,168,031	\$27,580	\$14,552	\$4,304,939	\$5,921,221	\$399,249	\$2,167,472	\$976,937	\$334,125	\$2,758,824	\$44,072,930	
2009	\$26,649,849	\$31,857	\$15,137	\$4,256,357	\$5,788,347	\$417,999	\$2,243,895	\$906,058	\$143,520	\$2,594,522	\$43,047,541	
2008	\$25,026,336	\$29,916	\$17,570	\$4,513,665	\$6,242,604	\$479,977	\$3,117,934	\$1,073,997	\$172,885	\$2,607,797	\$43,282,681	
2007	\$23,746,411	\$6,743	\$19,633	\$4,325,591	\$5,948,858	\$432,343	\$2,939,461	\$1,090,252	\$86,533	\$2,799,065	\$41,394,890	
2006	\$22,408,845	\$12,533	\$19,494	\$4,220,430	\$5,809,683	\$441,791	\$2,800,454	\$921,863	\$241,084	\$2,850,120	\$39,726,297	
2005	\$21,232,912	\$13,085	\$18,114	\$4,034,116	\$5,610,900	\$383,789	\$2,568,050	\$858,848	\$595,689	\$2,866,002	\$38,181,505	

^A Includes back taxes, penalties for late payments, payments in lieu of taxes and mobile home taxes.

County of Champaign, Illinois
Property Tax Levies and Collections
Last Ten Fiscal Years

Table VI

Fiscal Year	(A) Taxes Levied for the Fiscal Year		(B) Taxes Collected in Subsequent Fiscal Years		Total Collections to Date		Uncollected Taxes	
	Fiscal Year	Amount	% of Levy	Fiscal Years	Amount	% of Levy	Amount	% of Levy
2014	\$29,700,112	\$29,593,707	99.6%	\$1,380	\$29,595,087	99.6%	\$105,025	0.4%
2013	\$28,833,209	\$28,153,512	97.6%	\$7,232	\$28,160,744	97.7%	\$672,465	2.3%
2012	\$27,911,280	\$27,791,920	99.6%	\$9,267	\$27,801,187	99.6%	\$110,093	0.4%
2011	\$27,506,702	\$27,390,350	99.6%	\$29,186	\$27,419,536	99.7%	\$87,166	0.3%
2010	\$26,607,969	\$26,450,416	99.4%	\$14,920	\$26,465,336	99.5%	\$142,633	0.5%
2009	\$26,000,877	\$25,829,969	99.3%	\$26,138	\$25,856,107	99.4%	\$144,770	0.6%
2008	\$24,450,968	\$24,276,472	99.3%	\$15,316	\$24,291,788	99.3%	\$159,180	0.7%
2007	\$23,265,316	\$23,139,784	99.5%	\$10,171	\$23,149,955	99.5%	\$115,361	0.5%
2006	\$21,945,783	\$21,866,429	99.6%	\$16,851	\$21,883,280	99.7%	\$62,503	0.3%
2005	\$20,740,354	\$20,626,787	99.5%	\$12,983	\$20,639,770	99.5%	\$100,584	0.5%

(A) Tax levy is the extended amount per the tax bills.

(B) Only includes backtaxes collected in 2006 and after. Backtaxes collected prior to 2006 are not identified with the year the taxes were originally billed.

Table VII

County of Champaign, Illinois
Property Tax Levies by Component
Last Ten Fiscal Years

FISCAL YEAR	(A)	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
GENERAL FUND:											
General Corporate		\$8,582,624	\$8,277,127	\$7,876,733	\$7,704,954	\$7,673,860	\$7,467,612	\$6,840,754	\$6,552,164	\$6,281,072	\$6,170,799
Cooperative Extension Education		415,944	408,991	408,991	399,056	415,683	442,216	423,623	402,761	379,181	368,137
SPECIAL REVENUE FUNDS:											
Mental Health		4,050,762	3,906,389	3,751,272	3,660,055	3,535,533	3,450,737	3,233,678	3,066,658	2,883,369	2,716,980
Developmental Disability		3,532,482	3,580,082	3,673,507	3,585,739	3,463,084	3,379,515	3,165,430	3,000,188	2,780,491	2,597,552
County Public Health		1,029,329	994,013	953,095	930,608	900,231	879,943	824,781	781,654	733,318	689,935
County Highway		2,163,225	2,106,272	2,023,044	1,971,713	1,893,345	1,847,879	1,729,793	1,640,876	1,540,793	1,451,953
County Bridge		1,085,242	1,056,831	1,015,174	988,646	964,533	939,779	879,338	832,372	782,756	736,274
Highway Federal Aid Match		86,526	7,390	7,303	7,328	7,145	7,040	6,419	5,967	5,493	5,149
Tort Immunity		1,229,311	1,193,554	1,146,635	1,117,462	1,078,848	1,052,411	986,640	866,900	565,781	533,930
Illinois Municipal Retirement		3,225,384	3,222,245	3,118,741	3,058,554	2,554,358	2,439,763	2,403,739	2,278,632	2,230,500	1,827,800
Social Security		1,731,536	1,579,169	1,544,476	1,466,594	1,548,509	1,543,714	1,469,843	1,394,627	1,340,000	1,273,300
DEBT SERVICE FUNDS:											
Nursing Home Bond Repayment		1,477,886	1,443,544	1,453,594	1,605,974	1,601,011	1,602,695	1,601,124	1,604,655	1,605,535	1,602,341
ENTERPRISE FUND:											
Nursing Home Operations		1,103,390	1,075,307	1,033,432	1,007,548	971,678	946,818	885,757	838,339	788,249	741,423
TOTAL PROPERTY TAX LEVY		<u>29,713,641</u>	<u>28,850,914</u>	<u>28,005,997</u>	<u>27,504,231</u>	<u>26,607,818</u>	<u>26,000,122</u>	<u>24,450,919</u>	<u>23,265,793</u>	<u>21,916,538</u>	<u>20,715,573</u>
TOTAL PROPERTY TAX RATE (per \$100 of assessed valuation)		.8511	.8138	.7841	.7688	.7487	.7426	.7389	.7616	.7801	.7981

Note: Property tax levies reported are the amounts authorized by County Board ordinance. Tax rates are calculated by the County Clerk.

(A) Tax levies and tax rates are reported for the fiscal year in which related taxes are collected by the County.

PROPERTY TAX LEVY BY COMPONENT For Taxes Payable in 2014

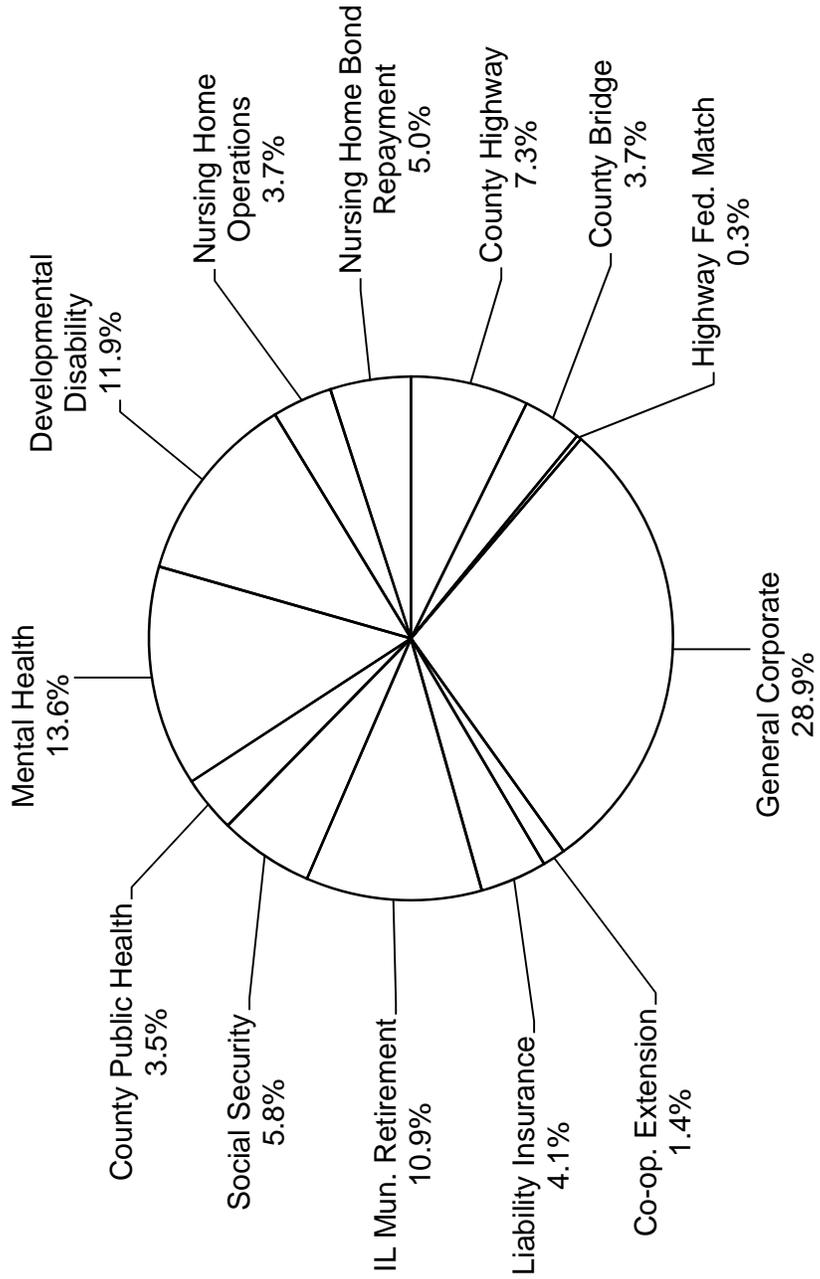


TABLE VIII

County of Champaign, Illinois
Assessed and Estimated Actual Value of Taxable Real Property
Last Ten Fiscal Years

(A) Fiscal Year	RESIDENTIAL			FARM			COMMERCIAL			TOTAL		
	(B) Estimated Actual Value of Taxable Property	(C) Taxed Equalized Assessed Value	(D) Total County Direct Tax Rate									
2014	\$7,516,362,090	\$2,095,642,997	\$918,622,440	\$311,732,901	\$3,760,379,250	\$1,072,215,635	\$12,195,363,780	\$3,479,591,533			.8511	
2013	\$7,516,362,090	\$2,124,585,044	\$918,622,440	\$293,919,518	\$3,760,379,250	\$1,113,581,689	\$12,195,363,780	\$3,532,086,251			.8138	
2012	\$7,132,571,490	\$2,165,598,116	\$856,074,150	\$273,548,424	\$4,281,800,121	\$1,107,477,441	\$12,270,445,761	\$3,546,623,981			.7841	
2011	\$7,227,685,290	\$2,195,412,930	\$810,575,970	\$258,133,037	\$4,350,833,784	\$1,107,951,509	\$12,389,095,044	\$3,561,497,476			.7688	
2010	\$7,217,665,710	\$2,191,079,100	\$764,879,580	\$242,639,781	\$4,304,859,441	\$1,103,934,905	\$12,287,404,731	\$3,537,653,786			.7487	
2009	\$7,151,359,800	\$2,190,715,716	\$723,380,490	\$229,433,845	\$4,146,874,707	\$1,065,062,743	\$12,021,614,997	\$3,485,212,304			.7426	
2008	\$6,837,357,900	\$2,108,550,342	\$675,546,360	\$213,744,151	\$3,781,022,727	\$973,898,087	\$11,293,926,987	\$3,296,192,580			.7389	
2007	\$6,348,264,510	\$1,933,330,940	\$634,954,800	\$201,094,187	\$3,473,828,286	\$907,385,383	\$10,457,047,596	\$3,041,810,510			.7616	
2006	\$5,824,592,370	\$1,771,810,457	\$559,868,520	\$179,240,051	\$3,234,355,986	\$850,060,850	\$9,618,816,876	\$2,801,111,358			.7801	
2005	\$5,324,903,100	\$1,611,571,319	\$582,556,680	\$186,919,460	\$2,984,147,952	\$789,314,975	\$8,891,607,732	\$2,587,805,754			.7981	

Note: Equalized assessed values are per the County Clerk.

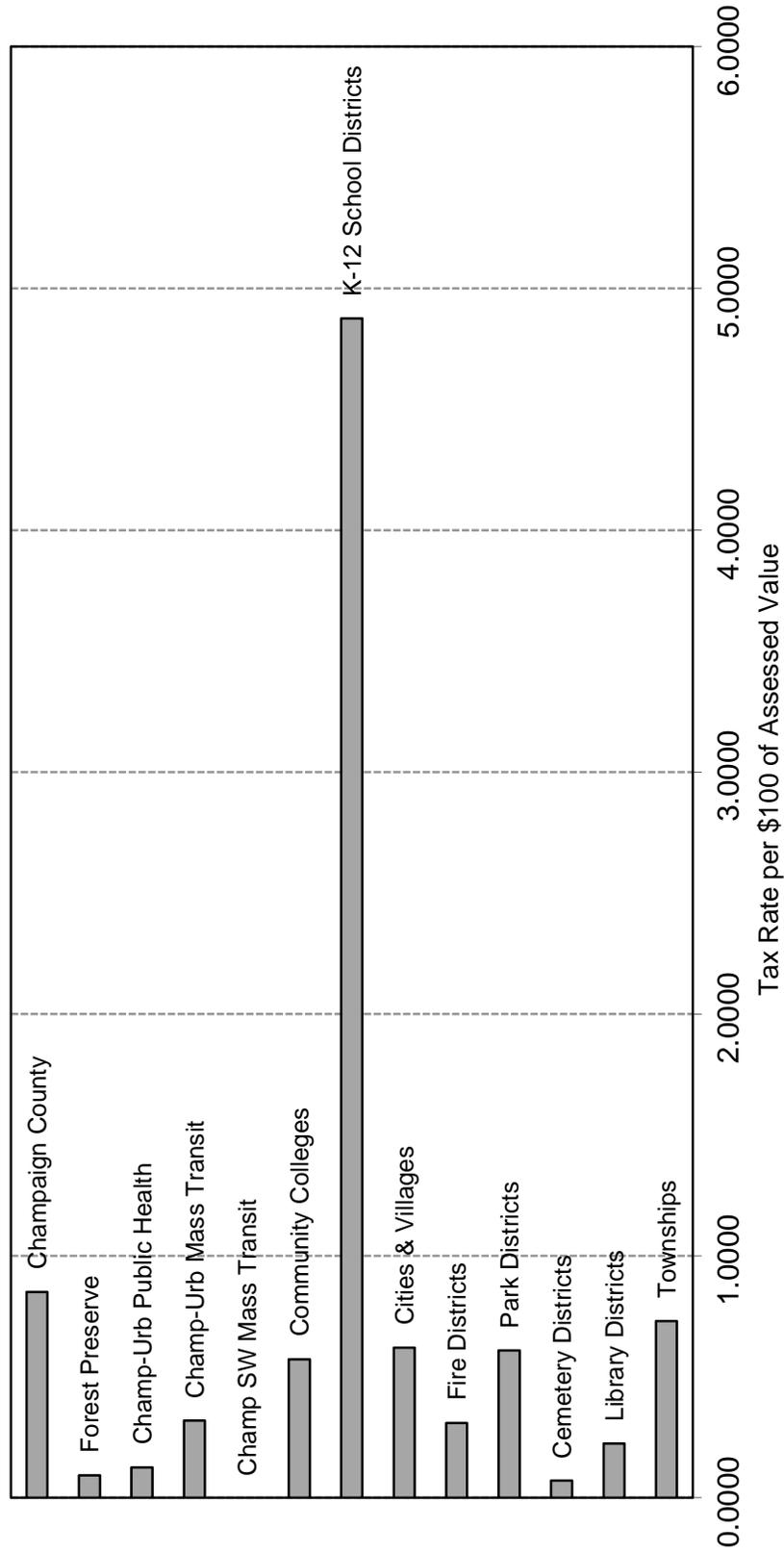
(A) Property value is reported for the year in which the related taxes are collected by the County. The property is actually assessed in the previous year.

(B) Actual value of taxable property is estimated at three times the equalized assessed value. Equalized assessed value is the value of taxable real property determined by local and state assessment officials. Under state law, residential, commercial and farm residences are assessed at one-third market value, while farmland and farm buildings are assessed at one-third of the value based on productivity or "agricultural economic value." Data is not available for non-taxable property.

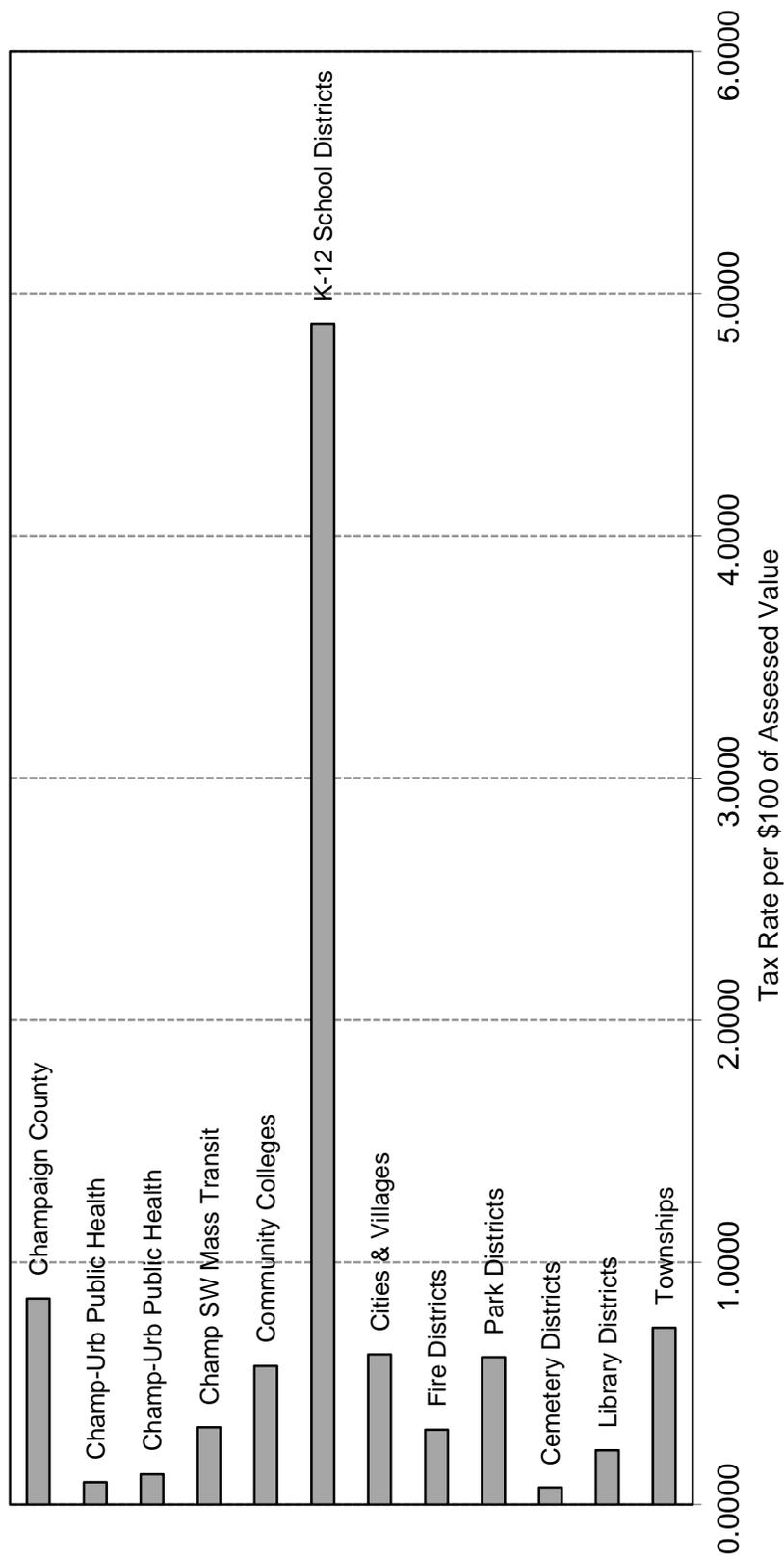
(C) After the equalized assessed value has been determined by assessment officials, deductions are then made for homestead and other exemptions, tax increment financing districts, and enterprise zone abatements. This assessed value is the value on which tax bills are calculated.

(D) Tax rate is per \$100 of assessed valuation.

AVERAGE PROPERTY TAX RATES For Taxes Payable in 2014



AVERAGE PROPERTY TAX RATES For Taxes Payable in 2014



County of Champaign, Illinois
Principal Property Tax Payers
Current Year and Nine Years Ago

Taxpayer	2014			2005		
	Equalized Assessed Valuation	Rank	% of Total Assessed Valuation	Equalized Assessed Valuation	Rank	% of Total Assessed Valuation
Campus Property Management (Residential Rental Properties and Developments)	\$24,374,130	1	0.61%	\$30,842,710	2	1.19%
Champaign Market Place LLC (Shopping Mall)	23,508,390	2	0.59%	20,568,100	3	0.79%
American Water SSC (Water Utility Company)	16,680,700	3	0.42%			
The Scion Group LLC (Residential and Commercial Rental Properties)	11,496,350	4	0.29%			
Walmart Stores (Discount Department / Grocery Stores)	11,200,870	5	0.28%	7,383,290	9	0.29%
Shapland Realty LLC (Residential and Commercial Rental Properties)	10,865,120	6	0.27%	9,269,260	7	0.36%
Bankier Family (Residential and Commercial Rental Properties)	10,829,750	7	0.27%	10,820,460	6	0.42%
Regency Consolidated (Residential and Commercial Rental Properties)	9,404,570	8	0.24%			
TAG Warehouse LLC / Atkins Group (Residential and Commercial Developer)	9,141,460	9	0.23%	7,835,880	8	0.30%
Premier Cooperative Inc (Agricultural / Grain Elevators)	8,607,370	10	0.22%			
Carle Foundation (Hospital / Clinic / Nursing Home)				43,688,820	1	1.69%
Royse & Brinkmeyer Apartments (Residential Rental Properties)				11,216,020	5	0.43%
Provena Covenant Medical Center (Hospital / Clinic)				15,750,120	4	0.61%
Peter Holstein (Commercial Rental Properties)				7,117,730	10	0.28%
	<u>136,108,710</u>		<u>3.42%</u>	<u>164,492,390</u>		<u>6.36%</u>
Total County Assessed Valuation	<u>3,974,588,470</u>		<u>100.00%</u>	<u>2,587,805,754</u>		<u>100.00%</u>

Note: Equalized assessed valuation is the assessed value used for the tax bills that were payable in the year shown, per the County Supervisor of Assessments and County Clerk.

Table XII

County of Champaign, Illinois
Legal Debt Margin
Last Ten Fiscal Years

Fiscal Year	(A) Equalized Assessed Value	(B) Debt Limit: 5.75% of Assessed Value	Debt Applicable to Debt Limit:				Total Debt Applicable	Legal Debt Margin	Debt Applicable as Percentage of Debt Limit
			General Obligation Bonds	Inter-governmental Loans	Capital Leases				
2014	\$3,996,132,494	\$229,777,618	\$39,117,701	\$72,188	\$0	\$39,189,889	\$190,587,729	17.06%	
2013	\$4,065,121,260	\$233,744,472	\$45,103,982	\$129,063	\$0	\$45,233,045	\$188,511,427	19.35%	
2012	\$4,090,148,587	\$235,183,544	\$47,856,757	\$181,563	\$0	\$48,038,320	\$187,145,224	20.43%	
2011	\$4,129,698,348	\$237,457,655	\$51,541,757	\$234,063	\$0	\$51,775,820	\$185,681,835	21.80%	
2010	\$4,095,801,577	\$235,508,591	\$52,121,757	\$286,563	\$0	\$52,408,320	\$183,100,271	22.25%	
2009	\$4,007,204,999	\$230,414,287	\$55,262,315	\$339,063	\$0	\$55,601,378	\$174,812,909	24.13%	
2008	\$3,764,642,329	\$216,466,934	\$58,368,675	\$391,563	\$0	\$58,760,238	\$157,706,696	27.15%	
2007	\$3,485,682,532	\$200,426,746	\$61,010,755	\$444,063	\$94,722	\$61,549,540	\$138,877,206	30.71%	
2006	\$3,206,272,292	\$184,360,657	\$55,679,661	\$496,563	\$282,901	\$56,459,125	\$127,901,532	30.62%	
2005	\$2,963,869,244	\$170,422,482	\$51,781,939	\$549,063	\$372,482	\$52,703,484	\$117,718,998	30.93%	

(A) Equalized assessed values are per the County Clerk and are reported gross of exemptions, tax increment financing and enterprise zone abatements that are later deducted in calculating the tax bills.

(B) Debt limit is per Illinois Compiled Statutes 55 ILCS 5/5-1012.

County of Champaign, Illinois
 Outstanding Debt Ratios
 Last Ten Fiscal Years

Table XIII

Fiscal Year	Governmental Activities			Business-Type Activities Capital Leases	Primary Government Total Debt Outstanding	(A)		Outstanding Debt as Percentage of Personal Income	Population (A)	Outstanding Debt Per Capita
	General Obligation Bonds	Inter-governmental Loans	Capital Leases			Personal Income (in thousands)	Personal Income			
2014	\$39,117,701	\$72,188	\$0	\$0	\$39,189,889	\$8,121,604	0.48%	204,897	\$191.27	
2013	\$45,103,982	\$129,063	\$0	\$0	\$45,233,045	\$8,121,604	0.56%	204,897	\$220.76	
2012	\$47,856,757	\$181,563	\$0	\$0	\$48,038,320	\$7,631,804	0.63%	203,276	\$236.32	
2011	\$51,541,757	\$234,063	\$0	\$0	\$51,775,820	\$7,365,631	0.70%	201,685	\$256.72	
2010	\$52,121,757	\$286,563	\$0	\$0	\$52,408,320	\$7,260,722	0.72%	201,370	\$260.26	
2009	\$55,262,315	\$339,063	\$0	\$0	\$55,601,378	\$6,925,412	0.80%	199,968	\$278.05	
2008	\$58,368,675	\$391,563	\$0	\$0	\$58,760,238	\$6,922,343	0.85%	197,570	\$297.41	
2007	\$61,010,755	\$444,063	\$85,169	\$9,553	\$61,549,540	\$6,526,429	0.94%	196,621	\$313.04	
2006	\$55,679,661	\$496,563	\$266,444	\$16,457	\$56,459,125	\$6,177,554	0.91%	193,844	\$291.26	
2005	\$51,781,939	\$549,063	\$372,482	\$0	\$52,703,484	\$5,825,838	0.90%	190,659	\$276.43	

(A) Personal income and population estimates are per the Bureau of Economic Analysis, U.S. Dept. of Commerce. Data for the most recent year is not available, so data from the previous year is used.

County of Champaign, Illinois
 Net General Bonded Debt Ratios
 Last Ten Fiscal Years

Table XIV

Fiscal Year	(A) Gross Bonded Debt Outstanding	(B) Resources Restricted for Principal Repayment	Net Bonded Debt Outstanding	(C) Equalized Assessed Value	Ratio of Net Bonded Debt To Assessed Value	Population	Net Bonded Debt Per Capita
2014	\$36,993,058	\$1,653,617	\$35,339,441	\$3,479,591,533	1.02%	204,897	\$172.47
2013	\$44,871,342	\$3,430,256	\$41,441,086	\$3,532,086,251	1.17%	204,897	\$202.25
2012	\$47,856,757	\$3,282,597	\$44,574,160	\$3,546,623,981	1.26%	203,276	\$219.28
2011	\$51,541,757	\$3,944,614	\$47,597,143	\$3,561,497,476	1.34%	201,685	\$236.00
2010	\$52,121,757	\$3,087,078	\$49,034,679	\$3,537,653,786	1.39%	201,370	\$243.51
2009	\$55,262,315	\$2,538,294	\$52,724,021	\$3,485,212,304	1.51%	199,968	\$263.66
2008	\$58,368,675	\$2,371,145	\$55,997,530	\$3,296,192,580	1.70%	197,570	\$283.43
2007	\$61,010,755	\$1,902,724	\$59,108,031	\$3,041,810,510	1.94%	196,621	\$300.62
2006	\$55,679,661	\$1,306,926	\$54,372,735	\$2,801,111,358	1.94%	193,844	\$280.50
2005	\$51,781,939	\$1,722,005	\$50,059,934	\$2,587,805,754	1.93%	190,659	\$262.56

(A) Gross bonded debt includes general obligation bond principal outstanding at year end.

(B) Net assets restricted for debt service have been reduced to the amount that is for principal repayment only.

(C) Assessed value is reported for the year in which related taxes are received by the County. The equalized assessed value shown is per the County Clerk and is after multipliers and deductions have been applied, i.e. the value on which the tax bills are computed.

Table XV

County of Champaign, Illinois
Demographic Statistics
Last Ten Fiscal Years

Year	(A) Estimated Population	(A) Personal Income (in thousands)	(A) Per Capita Personal Income	(B) Labor Force	(B) Unemployment Rate	(C) Registered Voters	(C) Voter Turnout	(D) School Enrollment
2014				99,286	6.1%	113,122	49.0%	26,151
2013	204,897	\$8,121,604	\$39,637	98,168	8.2%			24,441
2012	203,276	\$7,631,804	\$37,544	99,683	8.0%	112,933	69.9%	23,380
2011	201,685	\$7,365,631	\$36,391	101,297	8.4%			23,429
2010	201,370	\$7,260,722	\$36,045	106,393	9.0%	122,441	44.8%	23,356
2009	199,968	\$6,925,412	\$34,633	104,819	8.2%			23,085
2008	197,570	\$6,922,343	\$35,037	105,980	5.7%	123,150	68.9%	23,361
2007	196,621	\$6,526,429	\$33,193	105,053	4.3%			23,458
2006	193,844	\$6,177,554	\$31,869	104,451	3.7%	113,905	47.3%	23,924
2005	190,659	\$5,825,838	\$30,556	102,196	3.9%			24,052

(A) Population estimates and personal income are per the U.S. Dept. of Commerce - Bureau of Economic Analysis. Figures for the most current year(s) are unavailable.

(B) Labor force and unemployment figures are per the Illinois Dept. of Employment Security. The figures are annual averages accumulated by place of residence.

(C) Voter statistics are per the County Clerk and are shown for general election years only.

(D) School enrollment statistics are per the Regional Office of Education for Champaign and Ford Counties. The figures include elementary and secondary public schools in Champaign County.

Table XVI

County of Champaign, Illinois
Non-agricultural Employment Statistics
Last Ten Fiscal Years

Year	Manufacturing	Construction	Transportation & Utilities	Wholesale & Retail Trade	Leisure & Hospitality	Health Care & Social Assistance	Other Services	Government	Total Number of Jobs
2014	7,025	2,818	2,600	12,668	10,360	12,680	17,409	33,726	99,286
2013	7,110	2,838	2,719	12,874	10,174	12,294	17,021	33,138	98,168
2012	7,200	2,939	2,737	12,838	9,333	12,104	17,675	32,381	97,207
2011	7,157	2,942	2,747	12,952	9,705	11,981	17,065	32,844	97,393
2010	6,924	2,981	2,817	12,992	9,873	11,928	15,882	35,486	98,883
2009	7,344	3,183	2,807	13,139	9,656	12,082	17,126	36,873	102,210
2008	8,678	3,896	2,869	13,995	9,890	12,104	17,855	35,766	105,053
2007	9,320	3,608	2,750	13,965	10,088	11,765	17,582	35,326	104,404
2006	9,333	3,581	2,944	13,521	9,907	11,492	17,351	35,439	103,568
2005	9,466	3,755	3,297	13,030	10,038	11,256	17,006	35,269	103,117

Note: Statistics are per the Illinois Dept. of Employment Security - Economic Information & Analysis Division, Current Employment Statistics Program.

County of Champaign, Illinois
Principal Employers
Current Year and Five Years Ago

Table XVII

<u>Employer</u>	<u>2014</u>			<u>2009</u>		
	<u>Number of Employees</u>	<u>Rank</u>	<u>% of Total Employment</u>	<u>Number of Employees</u>	<u>Rank</u>	<u>% of Total Employment</u>
University of Illinois at Urbana-Champaign (Post-Secondary Education)	31,071	1	31.29%	27,876	1	27.27%
Carle Foundation Hospital (and Clinic as of 2010) (Health Care)	5,399	2	5.44%	2,937	2	2.87%
Champaign School District (Elementary & Secondary Education)	1,867	3	1.88%	1,436	4	1.40%
Parkland Community College (Post-Secondary Education)	1,303	4	1.31%	1,207	7	1.18%
Kraft Foods, Inc. (Food Products)	1,273	5	1.28%	1,316	5	1.29%
County of Champaign (Local Government)	1,081	6	1.09%	962	8	0.94%
Walmart Stores (Discount Retailer)	959	7	0.97%	1,231	6	1.20%
Urbana School District (Elementary & Secondary Education)	901	8	0.91%	908	10	0.89%
Provena Covenant Medical Center (Health Care)	851	9	0.86%	927	9	0.91%
Christie Clinic (Health Care)	810	10	0.82%			
Carle Clinic (merged with hospital in 2010) (Health Care)				2,109	3	2.06%
	<u>45,515</u>		<u>45.85%</u>	<u>40,909</u>		<u>40.02%</u>
Total Non-farm Employment in Champaign County	<u>99,286</u>		<u>100.00%</u>	<u>102,210</u>		<u>100.00%</u>

Sources: Phone survey, Illinois Department of Employment Security

County of Champaign, Illinois
Salaries of Principal County Officials
December 31, 2014

<u>TITLE</u>	<u>NAME</u>	<u>ANNUAL SALARY</u>	<u>STATE SALARY STIPEND</u>
Auditor	John Farney	\$86,328 (A)	\$6,500
Circuit Clerk	Katie Blakeman	\$90,070 (A)	\$6,500
Coroner	Duane Northrup	\$86,328 (A)	\$6,500
County Board Chairman	Pattsi Petrie	\$29,274	
County Clerk	Gordy Hulten	\$88,372 (A)	\$6,500
Recorder	Barbara Frasca	\$86,328 (A)	\$6,500
Sheriff	Daniel Walsh	\$110,505 (A)	\$6,500
Public Safety Director	Daniel Walsh	\$4,000	
State's Attorney	Julia Rietz	\$166,508	
Treasurer / Collector	Daniel Welch	\$88,372 (A)	\$6,500
Animal Control Director	Stephanie Joos	\$66,081	
Board of Review Chairman	Elizabeth Burgener-Patton	\$38,383	
Child Advocacy Center Director	Adelaide Aime	\$49,920	
County Administrator	Debra Busey	\$140,673	
County Highway Engineer	Jeffrey Blue	\$136,074	
Court Services Director	Joseph Gordon	\$96,486	
Emergency Management Agency Director	John Dwyer	\$63,785	
Mental Health Board Director	Peter Tracy	\$130,221	
Nursing Home Administrator	Karen Noffke	\$100,000 (C)	
Public Defender	Randall Rosenbaum	\$149,857	
Reg. Planning Comm. Chief Exec. Officer	Cameron Moore	\$144,924	
Supervisor of Assessments	Stan Jenkins	\$72,150 (A)	\$3,000
Zoning and Enforcement Director	John Hall	\$76,206	
Circuit Judge	Arnold Blockman	\$187,018 (B)	
Circuit Judge	Harry Clem	\$187,018 (B)	
Circuit Judge	Thomas Difanis	\$187,018 (B)	
Circuit Judge	Jeffrey Ford	\$187,018 (B)	
Circuit Judge	Michael Q. Jones	\$187,018 (B)	
Circuit Judge	Heidi Ladd	\$187,018 (B)	
Associate Circuit Judge	Holly Clemons	\$177,667 (B)	
Associate Circuit Judge	John Kennedy	\$177,667 (B)	
Associate Circuit Judge	Richard Klaus	\$177,667 (B)	
Associate Circuit Judge	Chase Leonhard	\$177,667 (B)	
Associate Circuit Judge	Brian McPheters	\$177,667 (B)	

(A) The State of Illinois pays stipends to the Auditor, Circuit Clerk, Coroner, County Clerk, Recorder, Sheriff, Treasurer and Supervisor of Assessments in addition to their salaries paid by the County.

(B) Judges' salaries are paid by the State of Illinois.

(C) As of July, 2008, the Nursing Home Administrator is an employee of the management firm that was contracted to manage the County Nursing Home, Management Performance Associates, Inc.

Table XIX

County of Champaign, Illinois
County Employees by Function / Program
Last Nine Fiscal Years

Function / Program	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Governmental Activities:										
General Government	91.0	89.5	89.3	83.9	86.0	94.0	91.0	90.0	86.3	84.8
Justice & Public Safety	346.0	342.8	341.7	341.8	352.9	373.5	371.5	371.0	364.5	376.0
Health	6.0	6.0	12.0	12.0	11.0	5.0	5.0	5.0	5.0	5.0
Education	103.2	117.8	121.5	117.7	88.3	91.6	96.5	83.4	83.4	85.4
Development	104.0	64.7	61.6	65.6	67.7	56.5	53.5	48.0	48.0	51.0
Highways & Bridges	21.0	21.0	22.0	22.0	23.0	23.0	24.0	24.0	24.0	24.0
Business-Type Activities:										
Nursing Home	223.7	217.0	205.5	203.0	203.5	253.0	254.0	254.0	260.0	236.5
Total	894.9	858.8	853.6	846.0	832.4	896.6	895.5	875.4	871.2	862.7

Note: Figures are full-time-equivalent positions per the County-Wide Staffing Budget.

(A) Information for prior fiscal years is not available.

County of Champaign, Illinois
Operating Indicators by Function / Program
Last Nine Fiscal Years

Table XX

	2014	2013	2012	2011	2010	2009	2008	2007	2006
<u>General Government:</u>									
Administrative Services	192	91	65	73	53	135	135	127	127
County Auditor	111	91	65	73	53	115	117	115	115
Recorder of Deeds	20,327	18,884	17,146	16,675	16,652	18,229	17,122	17,335	16,086
Supervisor of Assessments	109,287	99,964	94,651	94,302	91,340	92,096	84,886	92,470	90,219
County Treasurer	24,229	29,695	33,384	28,217	31,757	36,608	31,419	36,000	35,555
	24,229	29,695	0	3,326	0	96,000	96,000	72,000	65,000
	76,242	76,125	73,181	73,150	72,981	76,500	75,153	73,897	72,183
	16,798	16,341	47,082	17,741	12,870	30,000	26,000	26,854	37,850
	1,213	1,772	2,113	2,104	1,396	1,200	1,200	1,473	982
	7,213	7,158	7,152	6,679	12,110	7,464	7,319	7,100	6,922
	73,226	73,750	73,620	73,581	73,314	72,874	71,812	70,093	69,958
	3,296	2,842	2,500	4,987	4,378	12,700	10,500	11,500	6,000
<u>Justice & Public Safety:</u>									
Circuit Clerk	30,772	31,341	35,391	38,288	48,065	44,841	47,209	47,062	47,062
Public Defender	30,041	31,468	36,385	37,694	40,845	46,365	45,469	53,355	53,355
Sheriff	8,118,907	4,374,426	6,450,000	6,373,591	3,768,666	13,384,967	6,925,161	5,173,169	5,173,169
State's Attorney	\$1,165,904	\$1,272,806	\$1,504,880	\$1,779,017	\$2,245,000	\$2,316,875	\$2,563,643	\$2,743,846	\$2,906,684
Coroner	1,878	2,048	2,016	2,341	2,054	2,223	2,472	2,516	2,376
Juvenile Detention Center	3,498	3,968	4,072	4,321	4,957	5,614	3,720	3,926	4,032
Animal Control	404	296	335	411	392	404	300	365	396
Development:	22,628	24,786	28,258	22,525	25,274	32,061	32,189	25,002	31,477
Zoning & Enforcement	2,012	2,016	3,673	3,266	2,967	2,600	2,519	3,100	3,169
Social Services:	8,577	8,421	7,776	8,597	9,049	8,987	11,316	10,842	10,875
Nursing Home	6,482	7,379	7,617	7,719	7,795	8,810	9,326	9,000	9,016
	1,824	2,108	2,116	2,100	2,166	2,183	2,329	2,270	2,135
	1,376	1,404	1,524	1,400	1,453	1,737	1,714	1,610	1,603
	203	234	240	350	350	363	359	325	305
	90	73	79	104	78	82	91	108	104
	1,806	1,686	1,542	1,583	1,455	1,517	1,408	1,510	1,545
	151	129	116	120	109	119	140	100	86
	854	707	635	614	550	580	549	462	435
	452	400	432	445	476	499	438	406	317
	18	16	17	16	16	21	19	12	12
	268	305	314	171	195	750	665	523	214
	1,478	1,716	1,589	1,925	2,073	2,000	2,030	1,973	1,921
	17,297	17,381	16,588	17,534	17,017	15,500	17,084	15,730	15,884
	203	157	203	158	132	190	212	233	243
	22	39	27	16	19	23	30	40	41
	68	61	80	100	99	107	122	108	107
	159	99	69	224	119	131	33	28	19
	80,514	69,365	73,725	70,644	71,801	67,938	62,454	68,540	72,903
	203	190	201	194	197	186	171	188	200

Note: Data is provided by various County departments.

County of Champaign, Illinois
 Capital Asset Statistics by Function / Program
 Last Nine Fiscal Years

Table XXI

	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
General Government:										
Public Properties										
Buildings maintained (quantity)	17	17	17	17	17	17	17	18	18	(A)
Buildings maintained (square footage)	785,545	791,045	790,436	790,436	766,000	766,000	766,000	599,533	599,533	(A)
Grounds maintained (acres)	50	50	49	49	50	50	50	50	50	(A)
Justice & Public Safety:										
Sheriff										
Patrol cars	59	59	59	58	58	51	51	39	39	(A)
Other Sheriff/Corrections vehicles	26	26	26	24	24	32	32	31	31	(A)
Main Street Jail capacity	113	113	131	131	132	132	132	132	132	(A)
Satellite Jail capacity	182	182	182	182	147	147	147	147	147	(A)
Jail overflow capacity	40	40	40	40	30	30	30	30	30	(A)
Highways and Bridges:										
Highway										
Highways maintained (miles)	193	193	193	193	189	189	191	191	191	(A)
Bridges maintained (quantity)	74	74	74	73	72	72	72	72	72	(A)
Social Services:										
Nursing Home										
Nursing Home capacity	243	243	243	243	243	243	243	243	243	(A)

Note: Data is provided by various County departments.

(A) Data for fiscal years prior to 2006 is not available.

Single Audit Section

COUNTY OF CHAMPAIGN, ILLINOIS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 OR THE THIRTEEN MONTHS ENDED DECEMBER 31, 201

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures
--	---	-------------------------

U.S. DEPT. OF HEALTH & HUMAN SERVICES
--

93.069 Public Health Emergency Preparedness		
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County Public Health Board	IL Dept. of Public Health Grant #47180009B (7/13-6/14)	\$38,256
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93.074 Public Health Emergency Preparedness		
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County Public Health Board	IL Dept. of Public Health Grant #57180009C (7/14-6/15)	\$33,872
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93.104 Community Mental Health Services for Children with Serious Emotional Disturbances		
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Mental Health Board--Access Initiative Fund	IL Dept. of Human Services Grant #45CSB00099 (10/13 - 9/14)	\$1,039,799
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Mental Health Board--Access Initiative Fund	IL Dept. of Human Services Grant # 45CTB00099 (10/14-9/15)	\$165,039
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93.556 Promoting Safe and Stable Families		
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Regional Planning Commission	IL Dept. of Children & Family Services Grant #178742-6013 (7/12-6/13)	\$16,369
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Regional Planning Commission	IL Dept. of Children & Family Services Grant #178742-6014 (7/13-6/14)	\$23,172
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93.563 Child Support Enforcement Title IV-D		
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State's Attorney	IL Dept. of Healthcare & Family Services Grant #2014-55-013-K1K (7/13-6/14)	\$113,309
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Circuit Clerk	IL Dept. of Healthcare & Family Services Grant #2011-55-007-K4AE (7/13-6/14)	\$21,834
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Sheriff	IL Dept. of Healthcare & Family Services (7/13-6/14)	\$6,152
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State's Attorney	IL Dept. of Healthcare & Family Services Grant #2015-55-013-K1 (7/14-6/15)	\$64,257
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Circuit Clerk	IL Dept. of Healthcare & Family Services Grant #2015-55-007-KAA (7/14-6/15)	\$18,529
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Sheriff	IL Dept. of Healthcare & Family Services (7/14-6/15)	\$5,018
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93.568 Low Income Home Energy Assistance Program		
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Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity LIHEAP Grant #13-224042 (11/12-6/14)	\$212,500
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COUNTY OF CHAMPAIGN, ILLINOIS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 OR THE THIRTEEN MONTHS ENDED DECEMBER 31, 201

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures
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U.S. DEPT. OF HEALTH & HUMAN SERVICES (continued)

93.568 Low Income Home Energy Assistance Program (continued)

Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Weatherization Grant #14-224042 (11/13-6/15)	\$2,280,078
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity LIHEAP Grant #15-224042 (10/14-6/16)	\$963,074
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Weatherization Grant #13-221042 (11/10-6/14)	\$3,682
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Weatherization Grant #14-221042 (7/14-6/15)	\$22,568

93.569 Community Services Block Grant

Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity #13-231038 (1/13-3/14)	\$33,415
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity #14-231038 (1/14-3/15)	\$563,202
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity #14-231038 (2014)	\$50,000

93.575 Child Care and Development Block Grant

Regional Planning Comm.--Head Start Fund	IL Dept. of Human Services 7/1/13-6/30/14	\$51,110
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93.600 Head Start Programs

Regional Planning Comm.--Head Start Fund	U.S. Dept. of Health & Human Services Grant #05/CH/6105/19 (3/13-2/14)	\$627,569
Regional Planning Comm-- Head Start Fund	U.S. Dept of Health & Human Services Grant # 05/CH/6105/20 (3/14-2/15)	\$1,642,000
Regional Planning Comm.--Head Start Fund	U.S. Dept. of Health & Human Services Grant #05/CH/6105/19 (3/13-2/14)	\$731,347
Regional Planning Comm--Head Start Fund	U.S. Dept. of Health & Human Services Grant #05/CH/6105/20 (3/14-2/15)	\$2,636,051

93.825 IDPH Afford Care Act -IACA Program

Regional Planning Commission	IL Dept. of Public Health 07/13-06/14	\$22,149
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COUNTY OF CHAMPAIGN, ILLINOIS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 OR THE THIRTEEN MONTHS ENDED DECEMBER 31, 201

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures
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U.S. DEPT. OF ENERGY

81.042 Weatherization Assistance for Low Income Persons

Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Grant #10-404942 (7/13-6/14)	\$45,000
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Grant #13-401042 (7/13-6/14)	\$5,224
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Grant #13-402042 (7/14-6/15)	\$21,200
Regional Planning Commission	IL Dept of Commerce & Economic Opportunity Grant ARRA #14-258042 (5/14-6/15)	\$84,900

U.S. DEPT. OF HOUSING & URBAN DEVELOPMENT

14.218 Community Development Block Grant / Entitlement Grant

Regional Planning Commission	Village of Rantoul Court Diversion 7/1/13-7/31/14	\$8,234
Regional Planning Commission	Village of Rantoul Court Diversion 7/1/14-6/30/15	\$1,766
Regional Planning Commission	City of Champaign Senior Home Repair Program 7/13-6/14	\$15,172
Regional Planning Commission	City of Urbana Senior Service 7/13-6/14	\$1,000
Regional Planning Commission	City of Champaign Senior Home Repair Program 7/14-6/15	\$4,130

14.231 Emergency Shelter Grant

Regional Planning Commission	#11-272005 (11/12-12/13)	\$14,003
Regional Planning Commission	#13-272014 (11/13-12/14)	\$46,346
Regional Planning Commission	#FCSTH03828 (10/14-6/15)	\$0

14.235 Supportive Housing Program

Regional Planning Commission	U.S. Dept. of Housing & Urban Development #IL0367B5T031103	\$2,720
Regional Planning Commission	U.S. Dept. of Housing & Urban Development #IL0367L5T031204	\$6,349
Regional Planning Commission	U.S. Dept. of Housing & Urban Development #IL0526L5T031200	\$6,590

COUNTY OF CHAMPAIGN, ILLINOIS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 OR THE THIRTEEN MONTHS ENDED DECEMBER 31, 201

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures
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U.S. DEPT. OF HOUSING & URBAN DEVELOPMENT (continued)
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14.238 Shelter Plus Care Program

Regional Planning Commission	U S. Dept. of Husing & Urban Development Shelter Plus Care I # IL0039L5T031205 (7/13-6/14)	\$152,840
Regional Planning Commission	U.S. Dept. of Housing & Urban Development Shelter Plus Care III # IL0518L5T031201(7/13-6/14)	\$4,278
Regional Planning Commission	U.S. Dept. of Housing & Urban Development Shelter Plus Care I # IL0039L5T031306 (7/14-6/15)	\$130,505
Regional Planning Commission	U.S. Dept. of Housing & Urban Development Shelter Plus Care III # IL0518L5T031302 (7/14-6/15)	\$0
Regional Planning Commission	U.S Dept. of Housing &Urban Development Shelter Plus Care IV # IL0487C5T031100	\$8,841
Regional Planning Commission	U.S. Dept of Housing &Urban Development Shelter Plus Care V # IL0538L5T031200	\$15,383

14.239 HOME Investment Partnerships Program
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Regional Planning Commission	City of Urbana 11/4/13-12/31/14	\$320,930
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U.S. DEPT. OF TRANSPORTATION

20.205 FHWA Highway Planning and Construction
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Regional Planning Commission	IL Dept. of Transportation Grant #14T0012 (7/13-6/14)	\$140,350
Regional Planning Commission	IL Dept. of Transportation Public Involvement LRTP (9/12-6/15)	\$29,881
Regional Planning Commission	IL Dept. of Transportation Health Impact Analysis (10/12-6/16)	\$68,808
Regional Planning Commission	IL Dept. of Transportation Grant #15T0013 (7/14-6/15)	\$141,233
Regional Planning Commission	IL Dept. of Transportation Illinois Modeling Initiative #SPR-PL-3000 (47)	\$33,859

20.505 FTA Metropolitan Transportation Planning
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Regional Planning Commission	IL Dept. of Transportation #13T009 (7/14-6/15)	\$35,308
Regional Planning Commission	IL Dept. of Transportation # TS13284	\$74,668

COUNTY OF CHAMPAIGN, ILLINOIS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 OR THE THIRTEEN MONTHS ENDED DECEMBER 31, 201

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures
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U.S. DEPT. OF TRANSPORTATION (continued)

20.505 FTA Metropolitan Transportation Planning (continued)

Regional Planning Commission	IL Dept. of Transportation #14T0012 (7/13-6/14)	\$38,176
Regional Planning Commission	IL Dept. of Transportation # TS13285	\$13,580
Regional Planning Commission	IL Dept. of Transportation # IL-80-0001 (10/12-9/13)	\$2,785

20.509 FTA Formula Grants for Other Than Urbanized Areas

Regional Planning Commission	IL Dept. of Transportation Human Services Transportation #13BOB147	\$72,927
Regional Planning Commission	IL Dept. of Transportation Rural Mass Transit Grant #4189 (7/13-6/14) (to subrecipients--	\$45,729 \$87,391
Regional Planning Commission	IL Dept. of Transportation Rural Mass Transit Grant #4531 (7/14-6/15) (to subrecipients--	\$153,871 \$86,447

20.521 New Freedom Program

Regional Planning Commission	IL Dept. of Transportation # NF-13-018	\$25,289
Regional Planning Commission	Champaign-Urbana MTD 9/13-6/15	\$36,545

20.703 Hazard Materials Training Plan

Emergency Management Agency	IL Dept of Transportation HMEP Grant (10/1/13-9/30/14)	\$1,109
Emergency Management Agency	IL Dept of Transportation HMEP Grant (10/1/14-9/30/15)	\$491

U.S. DEPT. OF AGRICULTURE

10.446 Rural Comm Dev Initiativ Program

Regional Planning Commission	U.S. DEPARTMENT OF AGRICULTURE 10/14-6/17	\$1,174
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****10.553 National School Breakfast Program**

Juvenile Detention Center	IL State Board of Education Grant #09-010-043P-00	\$12,191
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****10.555 National School Lunch Program**

Juvenile Detention Center	IL State Board of Education Grant #09-010-043P-00	\$21,525
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COUNTY OF CHAMPAIGN, ILLINOIS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 OR THE THIRTEEN MONTHS ENDED DECEMBER 31, 201

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures
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U.S. DEPT. OF AGRICULTURE (continued)

10.558 Child and Adult Care Food Program

Regional Planning Comm.--Head Start Fund	IL State Board of Education Grant #09-010-043P-00	\$298,841
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10.767 USDA Intmd Relending Program

Regional Planning Commission	USDA Revolving Loans #13-010-376006910	\$147,866
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U.S. DEPT. OF HOMELAND SECURITY

97.024 Homeland Security-Emergency Food/Shelter National Board

Regional Planning Commission	Emergency Food/Shelter National Board #23-6000 Phase 31	\$10,498
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97.039 Homeland Security- Hazard Mitigation

Regional Planning Commission	Dept. of Homeland Security #FEMA-DR-4116-IL	\$16,810
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97.042 Emergency Management Performance Grant

Emergency Management Agency	IL Emergency Management Agency 10/1/12 - 9/30/13	\$0
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Emergency Management Agency	IL Emergency Management Agency 10/1/13 -9/30/14	\$56,167
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Emergency Management Agency	IL Emergency Management Agency not assigned yet	\$39,270
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U.S. DEPT. OF JUSTICE

16.523 Juvenile Accountability Block Grant

Regional Planning Commission	IL Dept. of Human Services #FCSTR03264	\$6,206
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Regional Planning Commission	IL Dept of Human Services #FCSSR03264	\$12,257
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16.575 Crime Victim Assistance

Child Advocacy Center	IL Criminal Justice Information Authority Grant #212216 (7/13-6/14)	\$15,793
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Child Advocacy Center	IL Criminal Justice Information Authority Grant #212316 (07/14-06/15)	\$18,931
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State's Attorney--Victim Advocacy Fund	IL Criminal Justice Information Authority Grant #213078 (10/13-9/14)	\$28,771
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COUNTY OF CHAMPAIGN, ILLINOIS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 OR THE THIRTEEN MONTHS ENDED DECEMBER 31, 201

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures
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U.S. DEPT. OF JUSTICE (continued)

16.575 Crime Victim Assistance (continued)

State's Attorney --Victim Advocacy Fund	IL Criminal Justice Information Authority Grant #214078 (10/14-9/15)	\$8,631
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16.579 Byrne Memorial Anti-Drug Abuse Formula Grant

State's Attorney	IL Appellate Prosecutor Drug Prosecutor Contract 10/1/13-9/30/14	\$23,500
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State's Attorney	IL Appellate Prosecutor Drug Prosecutor Contract 10/1/14-9/30/15	\$7,050
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16.585 Drug Court Grant

Mental Health	U.S. Dept. of Justice Drug Court #2011-DCBX-0127 (10/11-3/14)	\$42,312
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16.606 State Criminal Alien Assistance Program

Sheriff	U.S. Dept. of Justice Grant #2014-AP-BX-0513	\$9,689
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16.738 Byrne Memorial Justice Assistance Grant

Sheriff	City of Champaign #2013-H4299-IL-DJ (13/14)	\$4,491
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16.758 Improving the Investigation and prosecution of Child Abuse

Child Advocacy Center	National Children's Alliance Program Support #Cham-IL-SA13 (1/13-12/13)	\$1,083
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Child Advocacy Center	National Children's Alliance Program Support #Cham-IL-SA14 (1/14-12/14)	\$9,000
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U.S. ELECTION ASSISTANCE COMMISSION

90.401 Help America Vote Act Requirements Payments

County Clerk--Election Assistance Fund	IL State Board of Elections Phase III HAVA Requirements Grant (7/09-11/12 extended)	\$21,043
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93.617 Voting Access for Individuals wth Disabilites-VAID V

County Clerk-Election Assistance Fund	IL State Board of Elections Voting access/Disabled Grant (5/1/13-12/1/14)	\$13,342
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U.S. DEPT. OF LABOR

***17.258 WIA Adult Program**

Workforce Development	IL Dept. of Commerce & Economic Opportunity #12-681017	\$49,306
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COUNTY OF CHAMPAIGN, ILLINOIS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 OR THE THIRTEEN MONTHS ENDED DECEMBER 31, 201

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures
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U.S. DEPT. OF LABOR (continued)

***17.258 WIA Adult Program (continued)**

Workforce Development	IL Dept. of Commerce & Economic Opportunity # 13-681017	\$413,816
Workforce Development	IL Dept. of Commerce & Economic Opportunity # 14-681017	\$152,520

***17.259 WIA Youth Activities**

Workforce Development	IL Dept. of Commerce & Economic Opportunity #12-681017	\$53,024
Workforce Development	IL Dept. of Commerce & Economic Opportunity #13-681017 (to subrecipients--	\$235,608 \$233,480
Workforce Development	IL Dept. of Commerce & Economic Opportunity #14-681017 (to subrecipients--	\$143,277 \$115,808

***17.278 WIA Dislocated Worker, Trade Adjustment Assist Program**

Workforce Development	IL Dept. of Commerce & Economic Opportunity #11-661117	\$2,441
Workforce Development	IL Dept. of Commerce & Economic Opportunity #12-681017	\$53,868
Workforce Development	IL Dept. of Commerce & Economic Opportunity #12-661017	\$20,534
Workforce Development	IL Dept. of Commerce & Economic Opportunity # 13-681017	\$527,041
Workforce Development	IL Dept. of Commerce & Economic Opportunity # 14-681017	\$166,386

***17.278 WIA Disloc Wkr Rapid Resp Program**

Workforce Development	IL Dept. of Commerce & Economic Opporrtunity # 13-652017	\$13,124
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U.S. ENVIRONMENTAL PROTECTION AGENCY

66.432 State Public Water System Supervision Program

County Public Health Board	IL Dept. of Public Health #35382009A (10/12 - 9/13)	\$0
County Public Health Board	IL Dept. of Public Health # 45382009B (10/13 - 9/14)	\$1,000

TOTAL FEDERAL AWARDS	\$15,852,757
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* WIA Cluster
 ** Child Nutrition Cluster

COUNTY OF CHAMPAIGN, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
OR THE THIRTEEN MONTHS ENDED DECEMBER 31, 201

Federal Agency	Direct or Pass-Through Funding Agency	Federal
CFDA # / Federal Program Name	Grant Number	Expenditures
County Department		

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE 1 - BASIS OF PRESENTATION

This accompanying schedule of expenditures of federal awards is prepared on the modified accrual basis of accounting. This schedule includes all federal financial assistance received directly from federal agencies, as well as federal financial assistance passed through other governmental agencies expended during the fiscal year. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of State, Local and Nonprofit Organizations*.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES

Revenue from federal awards is recognized when the County has done everything to establish its right to revenue. For governmental funds, revenue from federal grants is recognized when they become both measureable and available. Expenditures of federal awards are recognized in the accounting period when the liability is incurred.

NOTE 3 - NON-CASH ASSISTANCE

Champaign County did not receive any non-cash awards during fiscal year 2014.

NOTE 4 - INSURANCE IN EFFECT, LOANS , AND GUARANTEES

Champaign County did not receive any federal awards in the form of non-cash assistance for insurance in effect during the year, loans, or loan guarantees.

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Champaign County Board
Champaign County, Illinois
Urbana, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Champaign County, Illinois, as of and for the thirteen months ended December 31, 2014, and the related notes to the financial statements, which collectively comprise Champaign County, Illinois's basic financial statements, and have issued our report thereon dated July 30, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Champaign County, Illinois' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Champaign County, Illinois' internal control. Accordingly, we do not express an opinion on the effectiveness of Champaign County, Illinois' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Champaign County, Illinois' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

CliftonLarsonAllen LLP

Champaign, Illinois
July 30, 2015

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Champaign County Board
Champaign County, Illinois
Urbana, Illinois

Report on Compliance for Each Major Federal Program

We have audited Champaign County, Illinois' compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Champaign County, Illinois' major federal programs for the thirteen months ended December 31, 2014. Champaign County, Illinois' major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Champaign County, Illinois' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Champaign County, Illinois' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Champaign County, Illinois' compliance.

Opinion on Each Major Federal Program

In our opinion, Champaign County, Illinois complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the thirteen months ended December 31, 2014.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2014-001, 2014-002, 2014-003, and 2014-004. Our opinion on each major federal program is not modified with respect to these matters.

Champaign County, Illinois' response to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. Champaign County, Illinois' response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of Champaign County, Illinois is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Champaign County, Illinois' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Champaign County, Illinois' internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2014-001, 2014-002, 2014-003, and 2014-004, that we consider to be significant deficiencies.

Champaign County, Illinois' response to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. Champaign County, Illinois' response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the result of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Champaign, Illinois
July 30, 2015

**CHAMPAIGN COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Thirteen Months Ended December 31, 2014**

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

- Material weaknesses identified? Yes No
- Significant deficiency identified that is not considered to be a material weakness? Yes None reported

Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major programs:

- Material weaknesses identified? Yes No
- Significant deficiencies identified that are not considered to be material weaknesses? Yes None reported

Type of auditors' report issued on compliance for major programs: unmodified opinion

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133? Yes No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
93.600	Head Start Fund
93.104	Community Mental Health Services for Children With Serious Emotional Disturbances
17.258, 17.259, & 17.278	WIA Formula Youth, Adult, Dislocated Worker

Dollar threshold used to distinguish between type A and type B programs: \$475,583

Auditee qualified as low-risk auditee? Yes No

**CHAMPAIGN COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Thirteen Months Ended December 31, 2014**

Section II - Financial Statement Findings

NONE.

**CHAMPAIGN COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Thirteen Months Ended December 31, 2014**

Section III - Federal Award Findings and Questioned Costs

FINDING NO. 2014-001 - ALLOWABLE COST CONTROLS - COMMUNITY MENTAL HEALTH SERVICES FOR CHILDREN WITH SERIOUS EMOTIONAL DISTURBANCES

Federal Agency/Program: U.S. Department of Health and Human Services –CFDA #93.104 – Community Mental Health Services for Children with Serious Emotional Disturbances; Passed-through Illinois Department of Human Services (IDHS)

Questioned Costs: \$135.27

Criteria or Specific Requirement: Applicable allowable cost compliance requirements state that interest and late fees are not an allowable cost.

Condition: During our audit testing, we noted credit card interest and other late fees paid with federal funding.

Context: This was noted in one of the thirty-two disbursements tested during the audit (\$74.12). Additional interest and late fees were paid at other times, for a total of \$135.27 for the thirteen months ended December 31, 2014.

Effect: Lack of proper controls over allowable costs can lead to questioned costs and amounts due back to federal agencies.

Cause: The requisition and verification process for bill payments makes timely payment a persistent problem, which results in interest due on late credit card payments and other late fees on bills.

Recommendation: We recommend the employees reviewing and approving disbursements review the applicable allowable costs circular to ensure only allowable costs are approved and paid from federal resources.

Views of Responsible Officials and Planned Corrective Action: The Executive Director has discussed this problem with project staff and every effort has been made to obtain all receipts in a timely manner. The project officially ends September 30, 2015.

**CHAMPAIGN COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Thirteen Months Ended December 31, 2014**

Section III - Federal Award Findings and Questioned Costs

FINDING NO. 2014-002 - PROPER CONTROL OVER CASH MANAGEMENT - COMMUNITY MENTAL HEALTH SERVICES FOR CHILDREN WITH SERIOUS EMOTIONAL DISTURBANCES

Federal Agency/Program: U.S. Department of Health and Human Services –CFDA #93.104 – Community Mental Health Services for Children with Serious Emotional Disturbances; Passed-through Illinois Department of Human Services (IDHS)

Questioned Costs: None noted

Criteria or Specific Requirement: Cash management compliance requirements state if federal funds are received in advance, the grantee must establish procedures with the pass-through entity (IDHS) to minimize the time between the transfer of federal funds and the disbursement of funds for program purposes.

Condition: During our audit testing, we noted there was not a process in place to minimize the time lapsing between the receipt of federal funds and disbursements for program purposes.

Context: This was noted in four of the four receipts of funds during the fiscal year.

Effect: Excess cash was on hand for an extended period of time.

Cause: This was a new program in fiscal year 2010 with large amounts received in advance for start-up costs and since then the program has continued to receive large amounts that are in excess of what it has disbursed. Per County personnel, they had no notice from IDHS when funding would be received prior to its receipt or explanation of the amount received. Per County personnel, they were concerned about returning excess funding to the State, as they knew they would need it for future expenses. They were aware of the excess cash and did properly track interest earned on the funds. The County does not have the ability to advance money to the program if cash flow runs low.

Recommendation: We recommend the County work with IDHS to develop a formal process to minimize the time elapsing between the transfer of funds and disbursement of funds for program purposes.

Views of Responsible Officials and Planned Corrective Action: The Executive Director has made efforts to correct this problem, but has no control concerning the timing and amount of payments received from the Illinois Department of Human Services. The project officially ends on September 30, 2015.

**CHAMPAIGN COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Thirteen Months Ended December 31, 2014**

Section III - Federal Award Findings and Questioned Costs

FINDING NO. 2014-003 - PROPER CONTROL OVER REPORTING - COMMUNITY MENTAL HEALTH SERVICES FOR CHILDREN WITH SERIOUS EMOTIONAL DISTURBANCES

Federal Agency/Program: U.S. Department of Health and Human Services –CFDA #93.104 – Community Mental Health Services for Children with Serious Emotional Disturbances; Passed-through Illinois Department of Human Services (IDHS)

Questioned Costs: None noted

Criteria or Specific Requirement: The reporting requirements outlined in the OMB Circular A-133 Compliance Supplement indicate that financial reports are to be complete and supported by accurate accounting records.

Condition: During our audit testing, we noted in the monthly financial reports the program income was incorrectly recorded.

Context: For the program income, this was noted in four of the four monthly report submissions.

Effect: Lack of proper controls over reporting compliance requirements can lead to errors in reporting.

Cause: This was an oversight by the Program Manager responsible for reviewing and submitting the monthly reports.

Recommendation: We recommend the County establish review procedures over its monthly financial reports prior to submission to ensure their accuracy, timeliness and compliance with reporting requirements.

Views of Responsible Officials and Planned Corrective Action: The Executive Director has met with the staff responsible for submission of the monthly reimbursement forms and has reinforced the need to assure timely/accurate submission of required forms and documents. This project officially ends on September 30, 2015.

**CHAMPAIGN COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Thirteen Months Ended December 31, 2014**

Section III - Federal Award Findings and Questioned Costs

**FINDING NO. 2014-004 - PROPER CONTROL OVER RECIPIENT MONITORING –
COMMUNITY MENTAL HEALTH SERVICES FOR
CHILDREN WITH SERIOUS EMOTIONAL DISTURBANCES**

Federal Agency/Program: U.S. Department of Health and Human Services –CFDA #93.104 –
Community Mental Health Services for Children with Serious
Emotional Disturbances; Passed-through Illinois Department of
Human Services (IDHS)

Questioned Costs: None noted

Criteria or Specific Requirement: The sub-recipient requirements outlined in the OMB Circular A-133 Compliance Supplement indicate the agency is responsible for monitoring the sub-recipients' funding.

Condition: During our testing, we noted a lack of monitoring of the amount of cash advances to sub-recipients and the lack of taking action on the excess funds held per the sub-recipient reports.

Context: This was noted in one of the one sub-recipients tested during the audit.

Effect: Lack of proper controls over sub-recipient compliance requirements can lead to noncompliance.

Cause: Funding is provided in advance to the sub-recipients and the County works to monitor the expenses as it can, but due to timing of some of the sub-recipients expenses there are times when there are excess funds.

Recommendation: We recommend for all sub-recipients there be more review of the quarterly reports of sub-recipients and the County work with the sub-recipients to make sure they are using the funding on a timely basis or returning unused funds.

Views of Responsible Officials and Planned Corrective Action: The Executive Director has reinforced financial protocol and checklist requirements with the Project Director. In order to assure an appropriate level of financial accountability and full compliance with the terms and conditions of service contracts, the ACCESS Initiative requires quarterly financial reporting specific to each contract and an annual financial audit in full compliance with specifications defined in the contract. This project officially ends on September 30, 2015.

**CHAMPAIGN COUNTY, ILLINOIS
SCHEDULE OF STATUS OF PRIOR YEAR FINDINGS
Thirteen Months Ended December 31, 2014**

YEAR ENDED NOVEMBER 30, 2013

**FINDING NO. 2013-001 - ALLOWABLE COST CONTROLS -
COMMUNITY MENTAL HEALTH SERVICES FOR CHILDREN
WITH SERIOUS EMOTIONAL DISTURBANCES**

Condition: During our audit testing, we noted credit card interest and other late fees paid with federal funding.

Condition still exists. See current year finding 2014-001.

**FINDING NO. 2013-002 - PROPER CONTROL OVER CASH MANAGEMENT -
COMMUNITY MENTAL HEALTH SERVICES FOR CHILDREN
WITH SERIOUS EMOTIONAL DISTURBANCES**

Condition: During our audit testing, we noted there was not a process in place to minimize the time lapsing between the receipt of federal funds and disbursements for program purposes.

Condition still exists. See current year finding 2014-002.

**FINDING NO. 2013-003 - PROPER CONTROL OVER REPORTING -
COMMUNITY MENTAL HEALTH SERVICES FOR CHILDREN
WITH SERIOUS EMOTIONAL DISTURBANCES**

Condition: During our audit testing, we noted monthly financial reports were not submitted timely and program income was incorrectly recorded.

Condition still exists. See current year finding 2014-003.

**FINDING NO. 2013-004 - PROPER CONTROL OVER RECIPIENT MONITORING -
COMMUNITY MENTAL HEALTH SERVICES FOR CHILDREN
WITH SERIOUS EMOTIONAL DISTURBANCES**

Condition: During our audit testing, we noted a lack of monitoring of the amount of cash advances to sub-recipients and the lack of taking action on the excess funds held per the sub-recipient reports.

Condition still exists. See current year finding 2014-004.