

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 Drug Forfeitures Fund		
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
Page 7 of 7

	Capital Projects Funds										Total
	Debt Service Funds					Capital Projects Funds					Non-Major
	2003	Nursing	2007	Highway	Art Bartell	Court	Highway	Capital			Funds
	Home	Home	Facility	Bond	Building	Complex	Facility	Asset			Governmental
	Service	Bond	Debt	Debt	Construction	Construction	Construction	Replacement			Funds
	Fund	Fund	Service	Service	Fund	Fund	Fund	Fund			Funds
ASSETS											
Cash	\$384,344	\$705		\$2	\$0	\$605,373	\$2	\$9,074			\$23,415,502
Investments	0	0		0	0	0	0	0			100,419
Receivables, Net of Uncollectible:											
Property Taxes	1,420,178	0	0	0	0	0	0	0			15,540,324
Intergovernmental	0	0	0	0	0	0	0	0			1,042,134
Program Loans--Current Portion	0	0	0	0	0	0	0	0			449,092
Accrued Interest	0	0	0	0	0	0	0	0			10,913
Other	0	0	0	0	0	0	0	0			827,162
Due From Other Funds	0	0	0	0	0	0	0	906,804			1,523,704
Prepaid Expenses	0	0	0	0	0	0	0	0			625
Program Loans Receivable--Long Term	0	0	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	0	0			214,655
Accounts Payable	0	0	0	0	0	9,579	0	10,210			1,386,425
Due To Other Funds	0	0	0	0	0	0	2	0			2,878,271
Funds Held For Others	0	0	0	0	0	0	0	0			0
Unearned Revenues	0	0	0	0	0	0	0	0			69,575
Advances from Other Funds	0	0	0	0	0	0	0	0			40,000
Total Liabilities	0	0	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	0	0			15,540,324
Total Deferred Inflow of Resources	1,420,178	0	0	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	0	0			67,583
Assigned	0	0	0	0	0	595,794	0	905,668			1,501,462
Unassigned	0	0	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		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

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	Public Safety Fund	Sheriff Drug Forfeitures Fund	Court's Automation Fund	Child Support Services Fund	Probation Services Fund	Attorney Forfeitures Fund	State's Drug Forfeitures Fund	
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
REVENUES:										
Property Tax	0	0	0	0	0	0	0	0	0	0
Public Safety Sales Tax	0	5,101,042	0	0	0	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0	0	0	0	0	0
Fines & Forfeitures	0	0	0	(452)	0	0	0	0	32,046	0
Licenses & Permits	0	0	0	0	0	0	0	0	0	0
Charges for Services	101,912	0	0	0	270,019	16,083	570,468	0	0	0
Interest on Program Loans	0	0	0	0	0	0	0	0	0	0
Investment Earnings	31	1,449	0	50	0	222	554	0	19	0
Miscellaneous	333	0	0	0	0	0	5,961	0	0	0
Total Revenues	102,276	5,102,491	(402)	(402)	270,019	16,305	576,983	0	32,065	0
EXPENDITURES:										
Current: General Government	0	0	0	0	0	0	0	0	0	0
Justice & Public Safety	78,998	691,263	0	11,787	329,025	10,265	265,412	26,152	0	0
Health	0	0	0	0	0	0	0	0	0	0
Education	0	0	0	0	0	0	0	0	0	0
Social Services	0	0	0	0	0	0	0	0	0	0
Development	0	0	0	0	0	0	0	0	0	0
Highways & Bridges	0	0	0	0	0	0	0	0	0	0
Debt Service: Principal Retirement	0	2,753,284	0	0	0	0	0	0	0	0
Interest & Fiscal Charges	0	3,487,648	0	0	0	0	0	0	0	0
Total Expenditures	78,998	6,932,195	11,787	11,787	329,025	10,265	265,412	26,152	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	23,278	(1,829,704)	(12,189)	(12,189)	(59,006)	6,040	311,571	5,913	5,913	0
OTHER FINANCING SOURCES (USES):										
Sale of Refunding Bonds	0	9,795,000	0	0	0	0	0	0	0	0
Premium on Refunding Bonds	0	1,968,593	0	0	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	(11,624,759)	0	0	0	0	0	0	0	0
Transfers In	0	0	0	0	89,921	0	0	0	0	0
Transfers Out	0	(778,657)	0	0	0	(61,915)	(55,103)	(9,306)	0	0
Net Other Financing Sources (Uses)	0	(639,823)	0	0	89,921	(61,915)	(55,103)	(9,306)	(9,306)	0
CHANGES IN FUND BALANCE	23,278	(2,469,527)	(12,189)	(12,189)	30,915	(55,875)	256,468	(3,393)	(3,393)	0
FUND BALANCE--Beginning of Year	36,448	4,552,122	99,141	99,141	(17,584)	368,242	820,315	34,975	34,975	0
FUND BALANCE--End of Year	59,726	2,082,595	86,952	86,952	13,331	312,367	1,076,783	31,582	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	34,525					0
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
 Page 6 of 7

	----- 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	4
Miscellaneous	2,526	0	0	0	20,020	0	0
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	0
Justice & Public Safety	0	0	1,178,329	1,278,619	0	8,399	0
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	6,591	17,346	1,911,140	0	0
Highways & Bridges	4,592,588	0	0	100,452	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	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	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	155,377	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	155,377	0	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
Page 7 of 7

	Capital Projects Funds										Total
	Debt Service Funds					Capital Projects Funds					Non-Major Governmental 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				
	\$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	20,900				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					39,991
Miscellaneous	0	0	0	0	0	2,450					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
	4,358,886	598,221	4,957,107
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
	1,982,593	618,313	2,600,906
Total Liabilities			
<u>NET POSITION</u>			
Unrestricted	2,376,293	(20,092)	2,356,201
Total Net Position	2,376,293	(20,092)	2,356,201

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

	Balance 11/30/13	Additions	Deductions	Balance 12/31/14
COUNTY CLERK FUND				
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>
COURT SERVICES FUND				
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>
TOTAL ALL AGENCY FUNDS				
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>