COMBINING STATEMENTS

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	/			Special R	evenue Funds			
	Regional	Regional	Geographic	·	County			
	Plan Comm	Plan Comm	Information	Working	Clerk	Recorder's	Tax Sale	Property Tax
	Econ Dev	USDA Revolv	System	Cash	Surcharge	Automation	Automation	Interest
	Loan Fund	Loan Fund	Fund	Fund	Fund	Fund	Fund	Fee Fund
ASSETS								
Cash	\$2,040,018	\$243,650	\$270,564	\$377,939	\$771	\$692,289	\$50,054	\$150,046
Investments	0	0	0	0	0	0	0	0
Receivables, Net of Uncollectible:								
Property Taxes	0	0	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0	0	0
Program LoansCurrent Portion	440,707	5,298	0	0	0	0	0	0
Accrued Interest	12,488	91	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
Due From Other Funds	0	0	20,643	0	0	18,149	0	0
Program Loans ReceivableLong Term	3,785,364	31,654	0	0	0	0	0	0
Total Assets	6,278,577	280,693	291,207	377,939	771	710,438	50,054	150,046
LIABILITIES AND FUND BALANCES								
LIABILITIES:								
Accrued Salaries Payable	0	0	0	0	0	288	0	0
Accounts Payable	0	0	654	0	771	3,334	2,846	0
Due To Other Funds	11,601	0	0	225	0	79,582	0	50,046
Funds Held For Others	0	0	0	0	0	0	0	0
Unearned Revenues	0	0	0	0	0	0	0	0
Advances from Other Funds	75,000	0	0	0	0	0	0	0
Total Liabilities	86,601	0	654	225	771	83,204	2,846	50,046
FUND BALANCES (DEFICITS):								
Restricted	6,191,976	280,693	290,553	377,714	0	627,234	47,208	100,000
Committed	0	0	0	0	0	0	0	0
Assigned	0	0	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0	0	0
Total Fund Balances (Deficits)	6,191,976	280,693	290,553	377,714	0	627,234	47,208	100,000
Total Liabilities & Fund Balances	6,278,577	280,693	291,207	377,939	771	710,438	50,054	150,046

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	Special Revenue Funds										
	Election	County		-		Public	Sheriff				
	Assistance/	Clerk's	Solid Waste	Animal	Law	Safety	Drug	Court's			
	Accessibility	Automation	Management	Control	Library	Sales Tax	Forfeitures	Automation			
	Grant Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund			
ASSETS											
Cash	\$5,182	\$48,486	\$66,647	\$18,680	\$45,076	\$2,582,967	\$94,435	\$0			
Investments	0	0	0	0	0	0	0	0			
Receivables, Net of Uncollectible:											
Property Taxes	0	0	0	0	0	0	0	0			
Intergovernmental	0	0	0	2,255	0	1,177,292	8,601	0			
Program LoansCurrent Portion	0	0	0	0	0	0	0	0			
Accrued Interest	0	0	0	0	0	0	0	0			
Other	0	0	0	685	0	0	0	0			
Due From Other Funds	0	0	0	0	0	1,386,026	0	47,000			
Program Loans ReceivableLong Term	0	0	0	0	0	0	0	0			
Total Assets	5,182	48,486	66,647	21,620	45,076	5,146,285	103,036	47,000			
LIABILITIES AND FUND BALANCES											
LIABILITIES:											
Accrued Salaries Payable	0	0	0	5,733	358	0	0	1,720			
Accounts Payable	0	275	0	8,700	7,536	0	292	15,300			
Due To Other Funds	0	0	0	29,791	734	203,295	2,578	47,564			
Funds Held For Others	0	0	0	0	0	0	1,025	0			
Unearned Revenues	0	0	0	0	0	390,868	0	0			
Advances from Other Funds	0	0	0	0	0	0	0	0			
Total Liabilities	0	275	0	44,224	8,628	594,163	3,895	64,584			
FUND BALANCES (DEFICITS):											
Restricted	5,182	48,211	0	0	36,448	4,552,122	99,141	0			
Committed	0	0	66,647	0	0	0	0	0			
Assigned	0	0	0	0	0	0	0	0			
Unassigned	0	0	0	(22,604)	0	0	0	(17,584)			
Total Fund Balances (Deficits)	5,182	48,211	66,647	(22,604)	36,448	4,552,122	99,141	(17,584)			
Total Liabilities & Fund Balances	5,182	48,486	66,647	21,620	45,076	5,146,285	103,036	47,000			

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	Special Revenue Funds											
	Child Support Services	Probation Services	State's Attorney Drug Forfeitures	County Historical	Circuit Clerk Operations & Administration	Circuit Clerk Electronic Citations	Jail Commissary	County Jail Medical				
	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Costs Fund				
ASSETS	* 400 077	* ~~~~~~~		* • • •				.				
Cash	\$400,977	\$838,349	\$42,558	\$8,518	\$253,388	\$53,165	\$375,984	\$41,218				
Investments	0	0	0	0	0	0	0	0				
Receivables, Net of Uncollectible:	0		0	0	0	0	0	0				
Property Taxes	0	0	0	0	0	0	0	0				
Intergovernmental	0	0	4,931	0	0	0	0	0				
Program LoansCurrent Portion	0	0	0	0	0	0	0	0				
Accrued Interest	0	0	0	0	0	0	0	0				
Other	0	25	0	0	0	0	4,424	0				
Due From Other Funds	0	0	0	0	0	0	0	0				
Program Loans ReceivableLong Term	0	0	0	0	0	0	0	0				
Total Assets	400,977	838,374	47,489	8,518	253,388	53,165	380,408	41,218				
LIABILITIES AND FUND BALANCES												
LIABILITIES:												
Accrued Salaries Payable	901	0	0	0	0	0	0	0				
Accounts Payable	24,500	15,059	3,208	0	34,227	0	81,631	0				
Due To Other Funds	7,334	3,000	9,306	0	60,000	0	0	41,000				
Funds Held For Others	0	0	0	0	0	0	0	0				
Unearned Revenues	0	0	0	0	0	0	0	0				
Advances from Other Funds	0	0	0	0	0	0	0	0				
Total Liabilities	32,735	18,059	12,514	0	94,227	0	81,631	41,000				
FUND BALANCES (DEFICITS):												
Restricted	368,242	820,315	34,975	8,518	159,161	53,165	298,777	218				
Committed	0	0	0	0	0	0	0	0				
Assigned	0	0	0	0	0	0	0	0				
Unassigned	0	0	0	0	0	0	0	0				
Total Fund Balances (Deficits)	368,242	820,315	34,975	8,518	159,161	53,165	298,777	218				
Total Liabilities & Fund Balances	400,977	838,374	47,489	8,518	253,388	53,165	380,408	41,218				

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	Special Revenue Funds										
	Court Document Storage Fund	Victim Advocacy Grant Fund	Child Advocacy Center Fund	Juvenile Information Sharing Sys Grant Fund	Drug Courts Program Fund	County Public Health Fund	Access Initiative Grant Fund	Early Childhood Fund			
ASSETS											
Cash	\$196,282	\$0	\$65,431	\$0	\$119,688	\$538,915	\$182,055	\$1,860,546			
Investments	0	0	0	0	0	0	0	0			
Receivables, Net of Uncollectible:											
Property Taxes	0	0	0	0	0	1,024,182	0	0			
Intergovernmental	0	0	2,792	0	0	36,734	144,331	773,875			
Program LoansCurrent Portion	0	0	0	0	0	0	0	0			
Accrued Interest	0	0	0	0	0	0	0	0			
Other	0	0	0	0	0	69,020	899	7,363			
Due From Other Funds	0	15,429	0	0	0	0	0	37			
Program Loans ReceivableLong Term	0	0	0	0	0	0	0	0			
Total Assets	196,282	15,429	68,223	0	119,688	1,668,851	327,285	2,641,821			
LIABILITIES AND FUND BALANCES LIABILITIES:											
Accrued Salaries Payable	1,552	1,013	1,609	0	0	0	1,986	73,579			
Accounts Payable	1,118	0	4,057	0	27,406	190,918	7,276	81,981			
Due To Other Funds	45,370	23,243	2,463	0	0	0	8,611	190,409			
Funds Held For Others	0	0	0	0	0	0	0	0			
Unearned Revenues	0	0	0	0	0	1,024,182	0	0			
Advances from Other Funds	0	0	0	0	0	0	0	0			
Total Liabilities	48,040	24,256	8,129	0	27,406	1,215,100	17,873	345,969			
FUND BALANCES (DEFICITS):											
Restricted	148,242	0	60,094	0	92,282	453,751	309,412	2,295,852			
Committed	0	0	0	0	0	0	0	0			
Assigned	0	0	0	0	0	0	0	0			
Unassigned	0	(8,827)	0	0	0	0	0	0			
Total Fund Balances (Deficits)	148,242	(8,827)	60,094	0	92,282	453,751	309,412	2,295,852			
Total Liabilities & Fund Balances	196,282	15,429	68,223	0	119,688	1,668,851	327,285	2,641,821			

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	Special Revenue Funds										
			County	Highway				State's Atty			
	County	County	Motor	Federal Aid	Tort	Social	Workforce	Records			
	Highway	Bridge	Fuel Tax	Matching	Immunity	Security	Development	Automation			
	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund			
ASSETS											
Cash	\$815,656	\$3,102,914	\$4,262,523	\$365,813	\$0	\$387,020	\$0	\$6,918			
Investments	0	0	0	0	0	0	0	0			
Receivables, Net of Uncollectible:											
Property Taxes	2,152,409	1,079,816	0	86,093	1,223,165	1,722,878	0	0			
Intergovernmental	3,983	0	163,148	0	55	2,210	244,731	0			
Program LoansCurrent Portion	0	0	0	0	0	0	0	0			
Accrued Interest	0	0	0	0	0	0	0	0			
Other	88	0	0	0	0	0	0	0			
Due From Other Funds	129,757	0	0	0	2,663	204,185	0	0			
Program Loans ReceivableLong Term	0	0	0	0	0	0	0	0			
Total Assets	3,101,893	4,182,730	4,425,671	451,906	1,225,883	2,316,293	244,731	6,918			
LIABILITIES AND FUND BALANCES											
LIABILITIES:											
Accrued Salaries Payable	20,769	0	2,466	0	0	0	8,608	0			
Accounts Payable	38,028	270,823	104,053	0	0	64,904	94,084	0			
Due To Other Funds	78,661	0	52,282	0	1,579,700	0	292,593	0			
Funds Held For Others	0	0	0	0	0	0	0	0			
Unearned Revenues	2,152,409	1,079,816	0	86,093	1,223,165	1,722,878	0	0			
Advances from Other Funds	0	0	0	0	0	0	0	0			
Total Liabilities	2,289,867	1,350,639	158,801	86,093	2,802,865	1,787,782	395,285	0			
FUND BALANCES (DEFICITS):											
Restricted	812,026	2,832,091	4,266,870	365,813	0	528,511	0	6,918			
Committed	0	0	0	0	0	0	0	0			
Assigned	0	0	0	0	0	0	0	0			
Unassigned	0	0	0	0	(1,576,982)	0	(150,554)	0			
Total Fund Balances (Deficits)	812,026	2,832,091	4,266,870	365,813	(1,576,982)	528,511	(150,554)	6,918			
Total Liabilities & Fund Balances	3,101,893	4,182,730	4,425,671	451,906	1,225,883	2,316,293	244,731	6,918			

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2003 Nursing 2007 Highway An Barlell Court Highway Capital Total bebt Service Dabt Service Dabt Service Construction Fundl Fundl Fundl Replacement Gevernmental ASSETS Fund Fundl Fundls		/ Debt Serv	ice Funds\	/	Capital Pro	\			
Debt Service Fund Debt Service Fund Construction Fund Construction Fund Construction Fund Construction Fund Replacement Fund Governmental Fund ASSETS Cash \$1,546,940 \$186,069 \$21,360 \$781,128 \$155,365 \$405,334 \$23,700,908 Investments 0 <td< th=""><th></th><th>2003 Nursing</th><th>2007 Highway</th><th>Art Bartell</th><th>Court</th><th>Highway</th><th>Capital</th><th>Total</th></td<>		2003 Nursing	2007 Highway	Art Bartell	Court	Highway	Capital	Total	
Fund Fund Fund Fund Fund Fund Fund Fund Fund Funds ASSETS Cash \$1,546,940 \$186,069 \$21,360 \$781,128 \$155,355 \$405,334 \$23,700,90 Receivables, Net of Uncollectible: Property Taxes 1,429,181 0 0 0 0 0 2,664,338 Program Loans-Current Portion 0 0 0 0 0 0 2,266,338 Program Loans-Current Portion 0 0 0 0 0 0 2,266,338 Due From Other Funds 0 0 0 0 0 2,266,338 Program Loans Receivable-Long Term 0 0 0 0 0 3,817,018 Total Assets 2,976,121 186,069 21,360 781,128 155,355 597,995 41,358,225 LIABULTIES: 2,976,121 186,069 21,360 0 0 2,213,608 Accrued Salaries Payable 0 0 <t< td=""><td></td><td>Home Bond</td><td>Facility Bond</td><td>Building</td><td>Complex</td><td>Facility</td><td>Asset</td><td>Non-Major</td></t<>		Home Bond	Facility Bond	Building	Complex	Facility	Asset	Non-Major	
ASSETS Cash \$1,546,940 \$186,069 \$21,360 \$781,128 \$155,355 \$405,334 \$23,700,908 Investments 0		Debt Service	Debt Service	Construction	Construction	Construction	Replacement	Governmental	
Cash \$1,546,940 \$186,069 \$21,360 \$781,128 \$155,355 \$405,334 \$23,700,908 Investments 0		Fund	Fund	Fund	Fund	Fund	Fund	Funds	
Investments 0 0 0 0 0 0 0 0 Receivables, Net of Uncollectible: Program Loans-Current Portion 0 0 0 0 0 0 0 0 2,564,938 Program Loans-Current Portion 0 0 0 0 0 0 0 2,564,938 Program Loans-Current Portion 0 0 0 0 0 0 0 2,564,938 Other 0 0 0 0 0 0 0 2,2564 Due From Other Funds 0 0 0 0 0 0 2,016,550 Program Loans Receivable-Long Term 0 0 0 0 0 3,817,018 Total Assets 2,976,121 186,069 21,360 781,128 155,355 597,995 41,358,226 LIABILITIES Accounts Payable 0 0 0 0 2,819,688 Funds Heid For Others 0 0	ASSETS								
Receivables, Net of Uncollectible: Property Taxes 1,429,181 0 0 0 0 0 8,717,724 Property Taxes 1,429,181 0 0 0 0 0 2564,938 Program Lcans-Current Portion 0 0 0 0 0 446,005 Accrued Interest 0 0 0 0 0 2579 Other 0 0 0 0 0 2,016,550 Due From Other Funds 0 0 0 0 0 2,016,550 Program Lcans Receivable-Long Term 0 0 0 0 0 3,817,018 LIABILITIES 2,976,121 186,069 21,360 781,128 155,355 597,995 41,356,226 LIABILITIES 2,976,121 186,069 21,360 0 0 0 12,552 Accrued Stainies Payable 0 0 0 0 12,818,688 1,429,181 0 0 0 1,025 <td>Cash</td> <td>\$1,546,940</td> <td>\$186,069</td> <td>\$21,360</td> <td>\$781,128</td> <td>\$155,355</td> <td>\$405,334</td> <td>\$23,700,908</td>	Cash	\$1,546,940	\$186,069	\$21,360	\$781,128	\$155,355	\$405,334	\$23,700,908	
Property Taxes 1,429,181 0 0 0 0 0 0 0 2,564,938 Program Loans-Current Portion 0 0 0 0 0 0 0 46,005 Accrued Interest 0 0 0 0 0 0 46,005 Due From Other Funds 0 0 0 0 0 12,579 Other 0 0 0 0 0 122,661 Program Loans Receivable-Long Term 0 0 0 0 0 2,016,555 Program Loans Receivable 2,976,121 186,069 21,360 781,128 155,355 597,995 41,358,226 LIABILITIES Accrued Salaries Payable 0 0 0 0 12,593 Accrued Salaries Payable 0 0 0 0 2,806 2,819,668 Funds Held For Other Funds 0 0 0 0 0 1,025 Unearned Revenues 1,429,1	Investments	0	0	0	0	0	0	0	
Intergovernmental 0 0 0 0 0 2,564,938 Program Loans-Current Portion 0 0 0 0 0 0 12,579 Other 0 0 0 0 0 0 12,579 Other 0 0 0 0 0 0 2,016,550 Program Loans Receivable-Long Term 0 0 0 0 0 12,679 Total Assets 2,976,121 186,069 21,360 781,128 155,355 597,995 41,358,226 LIABILITIES ANDELANCES 2,976,121 186,069 21,360 781,128 155,355 597,995 41,358,226 LIABILITIES CHORE Statistics 2,976,121 186,069 21,360 0 0 0 120,582 Accounts Payable 0 0 0 0 0 1,38,941 Due to Other Funds 0 0 0 0 1,025 Unearned Revenues 1,429,181	Receivables, Net of Uncollectible:								
Program LoansCurrent Portion 0 0 0 0 0 0 0 12,579 Other 0 0 0 0 0 0 12,579 Due From Other Funds 0 0 0 0 0 192,661 2,016,550 Program Loans ReceivableLong Term 0 0 0 0 0 0 3,817,018 Total Assets 2,976,121 186,069 21,360 781,128 155,355 597,995 41,358,226 LLABILITIES Accrued Statrise Payable 0 0 0 0 0 120,582 LLABILITIES Accrued Statrise Payable 0 0 0 0 2,819,668 Funds Held For Other Funds 0 0 0 0 2,819,668 Funds Held For Others 0 0 0 0 0 1,025 Unearmed Revenues 1,429,181 0 0 0 0 3,817,018 Total Liabilities 1,429,181<	Property Taxes	1,429,181	0	0	0	0	0	8,717,724	
Accurad Interest 0 0 0 0 0 12,579 Other 0 0 0 0 0 0 22,504 Due From Other Funds 0 0 0 0 0 192,661 2,016,550 Program Loans ReceivableLong Term 0 0 0 0 0 0 3,817,018 Total Assets 2,976,121 186,069 21,360 781,128 155,355 597,995 41,358,226 LLABILITIES 2,976,121 186,069 21,360 781,128 155,355 597,995 41,358,226 LLABILITIES 0 0 0 0 120,582 Accraed Slaries Payable 0 0 0 0 2,819,688 59,660 1,138,941 Due To Other Funds 0 0 0 0 0 1,025 Unearned Revenues 1,429,181 0 0 0 0 910,8552 Advances	Intergovernmental	0	0	0	0	0	0	2,564,938	
Other 0 0 0 0 0 0 2,016,550 Program Loans ReceivableLong Term 0 0 0 0 0 0 0 0 0 3,817,018 Total Assets 2,976,121 186,069 21,360 781,128 155,355 597,995 41,358,226 LLABILITIES 2,976,121 186,069 21,360 781,128 155,355 597,995 41,358,226 LLABILITIES 2,976,121 186,069 21,360 0 0 0 0 120,582 LABILITIES 3	Program LoansCurrent Portion	0	0	0	0	0	0	446,005	
Due From Other Funds 0 120,582 120,581,583 120,582 120,583	Accrued Interest	0	0	0	0	0	0	12,579	
Program Loans ReceivableLong Term 0 0 0 0 0 0 0 3,817,018 Total Assets 2,976,121 186,069 21,360 781,128 155,355 597,995 41,358,226 LIABILITIES: Accrued Salaries Payable 0 0 0 0 0 120,582 Accrued Salaries Payable 0 0 0 0 0 138,941 Due To Other Funds 0 0 0 0 2,819,668 1,438,941 Due To Other Funds 0 0 0 0 2,819,668 1,429,181 0 0 0 1,025 Unearned Revenues 1,429,181 0 0 0 0 1,025 1,025 1,025 1,3263,808 FUND BALANCES (DEFICITS): Itabilities 1,429,181 0 0 0 0 28,481,439 6,647 Committed 1,546,940 186,069 21,360 155,355 0 28,481,439 6,6647 1,322,883 1,322,883 <td>Other</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>82,504</td>	Other	0	0	0	0	0	0	82,504	
Total Assets 2,976,121 186,069 21,360 781,128 155,355 597,995 41,358,226 LLABILITIES Accrued Salaries Payable 0 0 0 0 0 120,582 Accounts Payable 0 0 0 0 0 120,582 Accounts Payable 0 0 0 0 280 2,819,668 Funds Held For Others 0 0 0 0 0 1,025 Unearned Revenues 1,429,181 0 0 0 0 9,108,592 Advances from Other Funds 0 0 0 0 75,000 75,000 Total Liabilities 1,429,181 0 0 0 0 75,000 Total Liabilities 1,429,181 0 0 0 28,481,439 Committed 0 0 0 0 28,481,439 Committed 0 0 0 0 28,481,439 Committed 0	Due From Other Funds	0	0	0	0	0	192,661	2,016,550	
LIABILITIES AND FUND BALANCES LIABILITIES: Accrued Salaries Payable 0 0 0 0 120,582 Accounts Payable 0 0 0 0 55,960 1,138,941 Due To Other Funds 0 0 0 0 280 2,819,668 Funds Held For Others 0 0 0 0 0 1,025 Unearned Revenues 1,429,181 0 0 0 0 9,108,592 Advances from Other Funds 0 0 0 0 0 9,108,592 Advances from Other Funds 0 0 0 0 0 75,000 Total Liabilities 1,429,181 0 0 0 0 75,000 FUND BALANCES (DEFICITS): Restricted 1,546,940 186,069 21,360 0 155,355 0 28,481,439 Committed 0 0 0 0 0 0 66,647 Assigned 0	Program Loans ReceivableLong Term	0	0	0	0	0	0	3,817,018	
LIABILITIES: Accrued Salaries Payable 0 0 0 0 120,582 Accounts Payable 0 0 0 0 55,960 1,138,941 Due To Other Funds 0 0 0 0 280 2,819,668 Funds Held For Others 0 0 0 0 0 1,025 Unearned Revenues 1,429,181 0 0 0 0 9,108,592 Advances from Other Funds 0 0 0 0 0 9,108,592 Advances from Other Funds 1,429,181 0 0 0 0 75,000 Total Liabilities 1,429,181 0 0 0 0 75,000 FUND BALANCES (DEFICITS): Restricted 1,546,940 186,069 21,360 155,355 0 28,481,439 Committed 0 0 0 0 0 0 66,647 Assigned 0 0 0 0 0 0 (1,776,551) Total Fund Balances (Deficits) 1,546,940 186,069 <td>Total Assets</td> <td>2,976,121</td> <td>186,069</td> <td>21,360</td> <td>781,128</td> <td>155,355</td> <td>597,995</td> <td>41,358,226</td>	Total Assets	2,976,121	186,069	21,360	781,128	155,355	597,995	41,358,226	
LIABILITIES: Accrued Salaries Payable 0 0 0 0 120,582 Accounts Payable 0 0 0 0 55,960 1,138,941 Due To Other Funds 0 0 0 0 280 2,819,668 Funds Held For Others 0 0 0 0 0 1,025 Unearned Revenues 1,429,181 0 0 0 0 9,108,592 Advances from Other Funds 0 0 0 0 0 9,108,592 Advances from Other Funds 1,429,181 0 0 0 0 75,000 Total Liabilities 1,429,181 0 0 0 0 75,000 FUND BALANCES (DEFICITS): Restricted 1,546,940 186,069 21,360 155,355 0 28,481,439 Committed 0 0 0 0 0 0 66,647 Assigned 0 0 0 0 0 0 (1,776,551) Total Fund Balances (Deficits) 1,546,940 186,069 <td>LIABILITIES AND FUND BALANCES</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	LIABILITIES AND FUND BALANCES								
Accrued Salaries Payable 0 0 0 0 120,582 Accounts Payable 0 0 0 0 55,960 1,138,941 Due To Other Funds 0 0 0 0 280 2,819,668 Funds Held For Others 0 0 0 0 0 280 2,819,668 Funds Held For Others 0 0 0 0 0 0 1,025 Unearned Revenues 1,429,181 0 0 0 0 9,108,592 Advances from Other Funds 1,429,181 0 0 0 0 75,000 Total Liabilities 1,429,181 0 0 0 0 75,000 Restricted 1,546,940 186,069 21,360 155,355 0 28,481,439 Committed 0 0 0 0 0 0 66,647 Assigned 0 0 0 0 0 0 0 (1,776,551) <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
Accounts Payable 0 0 0 0 55,960 1,138,941 Due To Other Funds 0 0 0 0 280 2,819,668 Funds Held For Others 0 0 0 0 0 1,025 Unearned Revenues 1,429,181 0 0 0 0 9,108,592 Advances from Other Funds 0 0 0 0 0 9,108,592 Advances from Other Funds 1,429,181 0 0 0 0 0 75,000 Total Liabilities 1,429,181 0 0 0 0 56,240 13,263,808 FUND BALANCES (DEFICITS): Restricted 1,546,940 186,069 21,360 0 155,355 0 28,481,439 Committed 0 0 0 0 0 0 66,647 Assigned 0 0 0 0 0 0 (1,776,551) Total Fund Balances (Deficits) 1,546,940 <td< td=""><td></td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>120,582</td></td<>		0	0	0	0	0	0	120,582	
Due To Other Funds 0 0 0 0 280 2,819,668 Funds Held For Others 0 0 0 0 0 0 1,025 Unearned Revenues 1,429,181 0 0 0 0 0 9,108,592 Advances from Other Funds 0 0 0 0 0 0 9,108,592 Advances from Other Funds 1,429,181 0 0 0 0 0 9,108,592 Advances from Other Funds 1,429,181 0 0 0 0 0 75,000 Total Liabilities 1,429,181 0 0 0 0 56,240 13,263,808 FUND BALANCES (DEFICITS): Restricted 1,546,940 186,069 21,360 0 155,355 0 28,481,439 Committed 0 0 0 0 0 66,647 Assigned 0 0 0 0 0 0 (1,776,551) Total		0		0	0	0			
Funds Held For Others000001,025Unearned Revenues1,429,181000009,108,592Advances from Other Funds000000075,000Total Liabilities1,429,1810000056,24013,263,808FUND BALANCES (DEFICITS):Restricted1,546,940186,06921,3600155,355028,481,439Committed00000066,647Assigned000000(1,776,551)Total Fund Balances (Deficits)1,546,940186,06921,360781,128155,355541,75528,094,418	•	0	0	0	0				
Unearned Revenues 1,429,181 0 <td>Funds Held For Others</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td></td> <td></td>	Funds Held For Others	0	0	0	0	0			
Advances from Other Funds0000075,000Total Liabilities1,429,181000056,24013,263,808FUND BALANCES (DEFICITS): Restricted1,546,940186,06921,3600155,355028,481,439Committed00000066,647Assigned000781,1280541,7551,322,883Unassigned000000(1,776,551)Total Fund Balances (Deficits)1,546,940186,06921,360781,128155,355541,75528,094,418	Unearned Revenues	1,429,181	0	0	0	0	0		
FUND BALANCES (DEFICITS): Restricted 1,546,940 186,069 21,360 0 155,355 0 28,481,439 Committed 0 0 0 0 0 0 0 66,647 Assigned 0 0 0 0 781,128 0 541,755 1,322,883 Unassigned 0 0 0 0 0 0 0 (1,776,551) Total Fund Balances (Deficits) 1,546,940 186,069 21,360 781,128 155,355 541,755 28,094,418					0		0		
Restricted1,546,940186,06921,3600155,355028,481,439Committed0000066,647Assigned000781,1280541,7551,322,883Unassigned000000(1,776,551)Total Fund Balances (Deficits)1,546,940186,06921,360781,128155,355541,75528,094,418	Total Liabilities	1,429,181	0	0	0	0	56,240	13,263,808	
Restricted1,546,940186,06921,3600155,355028,481,439Committed0000066,647Assigned000781,1280541,7551,322,883Unassigned000000(1,776,551)Total Fund Balances (Deficits)1,546,940186,06921,360781,128155,355541,75528,094,418	FUND BALANCES (DEFICITS):								
Committed00000066,647Assigned000781,1280541,7551,322,883Unassigned000000(1,776,551)Total Fund Balances (Deficits)1,546,940186,06921,360781,128155,355541,75528,094,418	· · · · · ·	1,546,940	186,069	21,360	0	155,355	0	28,481,439	
Assigned 0 0 0 781,128 0 541,755 1,322,883 Unassigned 0 0 0 0 0 0 (1,776,551) Total Fund Balances (Deficits) 1,546,940 186,069 21,360 781,128 155,355 541,755 28,094,418									
Unassigned 0 0 0 0 0 0 0 (1,776,551) Total Fund Balances (Deficits) 1,546,940 186,069 21,360 781,128 155,355 541,755 28,094,418					781.128		541.755		
	-	-	-	-					
Total Liabilities & Fund Balances 2,976,121 186,069 21,360 781,128 155,355 597,995 41,358,226	Total Fund Balances (Deficits)	1,546,940	186,069	21,360	781,128	155,355	541,755	28,094,418	
	Total Liabilities & Fund Balances	2,976,121	186,069	21,360	781,128	155,355	597,995	41,358,226	

NON-MAJOR GOVERNMENTAL FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2013

Exhibit A-2

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Regional Perior Regional Data (Lan Fund Pane Care) Regional Pane Care) Regional System County Care Fund Fund Fund Fund Fund Fund Fund Fund		/			Special Reve	nue Funds			
Econ Dev USDA Revolv System Cash Surdrage Automation Fund Fund Property Tax 50		Regional	Regional	Geographic	·				
REVENUES: Loan Fund Fund Fund Fund Fund Fund Fund Fund Fund Fee Fund Property Tax 0		Plan Comm	Plan Comm	Information	Working	Clerk	Recorder's	Tax Sale	Property Tax
Property Tax \$0		Econ Dev	USDA Revolv	System	Cash	Surcharge	Automation	Automation	Interest
Public Safety	REVENUES:	Loan Fund	Loan Fund	Fund	Fund	Fund	Fund	Fund	Fee Fund
Intergovernmental Revenue 0 30,000 0 <th< th=""><th>Property Tax</th><th>\$0</th><th>\$0</th><th>\$0</th><th>\$0</th><th>\$0</th><th>\$0</th><th>\$0</th><th>\$0</th></th<>	Property Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fires Profeitures 0	Public Safety Sales Tax	0	0	0	0	0	0	0	0
Licenses & Permits 0	Intergovernmental Revenue	0	30,000	0	0	0	0	0	0
Charges for Services 0 0 270,874 0 11,385 138,721 25,886 49,880 Interest or Program Lons 168,995 0 138,829 0 0 0 0 138,829 0 <t< td=""><td>Fines & Forfeitures</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td></t<>	Fines & Forfeitures	0	0	0	0	0	0	0	0
Interest on Program Loans 168.995 0 10 0 100 <td>Licenses & Permits</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td>	Licenses & Permits	0	0	0	0	0	0	0	0
Investment Earnings 2.080 1,186 181 225 0 366 31 66 Miscellaneous 0 0 0 0 0 138,829 0 0 Total Revenues 171,075 31,186 271,055 225 11,395 277,906 25,517 50,046 EXPENDITURES: 0	Charges for Services	0	0	270,874	0	11,395	138,721	25,486	49,980
D 0 0 0 0 0 138,829 0 0 Total Revenues 171,075 31,186 271,055 225 11,395 277,906 25,517 50,046 EXPENDITURES: 0	Interest on Program Loans	168,995	0	0	0	0	0	0	0
Total Revenues 171,075 31,186 271,055 225 11,395 277,906 25,517 50,046 EXPENDITURES: Current: General Government 0 0 271,963 0 11,395 152,979 32,290 0 Justice & Public Safety 0 <td>Investment Earnings</td> <td>2,080</td> <td>1,186</td> <td>181</td> <td>225</td> <td>0</td> <td>356</td> <td>31</td> <td>66</td>	Investment Earnings	2,080	1,186	181	225	0	356	31	66
EXPENDITURES: Current: General Government 0 0 271,963 0 11,395 152,979 32,290 0 Justice & Public Safety 0	Miscellaneous	0	0	0	0	0	138,829	0	0
Current: General Government 0 0 271,963 0 11,395 152,979 32,290 0 Justice & Public Safety 0 <t< th=""><th>Total Revenues</th><th>171,075</th><th>31,186</th><th>271,055</th><th>225</th><th>11,395</th><th>277,906</th><th>25,517</th><th>50,046</th></t<>	Total Revenues	171,075	31,186	271,055	225	11,395	277,906	25,517	50,046
Justice & Public Safety 0	EXPENDITURES:								
Justice & Public Safety 0	Current: General Government	0	0	271,963	0	11,395	152,979	32,290	0
Education 0	Justice & Public Safety	0	0	0	0	0		0	0
Social Services 0	Health	0	0	0	0	0	0	0	0
Development 18,103 123 0	Education	0	0	0	0	0	0	0	0
Highways & Bridges 0	Social Services	0	0	0	0	0	0	0	0
Highways & Bridges 0	Development	18,103	123	0	0	0	0	0	0
Interest & Fiscal Charges 0 <td></td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td>		0	0	0	0	0	0	0	0
Interest & Fiscal Charges 0 <td>Debt Service: Principal Retirement</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td>	Debt Service: Principal Retirement	0	0	0	0	0	0	0	0
Total Expenditures 18,103 123 271,963 0 11,395 152,979 32,290 0 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES 152,972 31,063 (908) 225 0 124,927 (6,773) 50,046 OTHER FINANCING SOURCES (USES): Sale of General Obligation Bonds 0 10 10	•	0	0	0	0	0	0	0	0
OTHER FINANCING SOURCES (USES): Sale of General Obligation Bonds 0 <td>•</td> <td>18,103</td> <td>123</td> <td>271,963</td> <td>0</td> <td>11,395</td> <td>152,979</td> <td>32,290</td> <td>0</td>	•	18,103	123	271,963	0	11,395	152,979	32,290	0
Sale of General Obligation Bonds 0 <	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	152,972	31,063	(908)	225	0	124,927	(6,773)	50,046
Sale of General Obligation Bonds 0 <	OTHER FINANCING SOURCES (USES):								
Premium on General Obligation Bonds 0		0	0	0	0	0	0	0	0
Sale of Refunding Bonds 0		0	0	0	0	0	0	0	0
Premium on Refunding Bonds 0 </td <td></td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td>		0	0	0	0	0	0	0	0
Transfers In 0 0 0 0 0 0 0 0 0 Transfers Out (104,870) (605) 0 (225) 0 (76,550) 0 (50,046) Net Other Financing Sources (Uses) (104,870) (605) 0 (225) 0 (76,550) 0 (50,046) CHANGES IN FUND BALANCE 48,102 30,458 (908) 0 0 48,377 (6,773) 0 FUND BALANCEBeginning of Year 6,143,874 250,235 291,461 377,714 0 578,857 53,981 100,000	Premium on Refunding Bonds	0	0	0	0	0	0	0	0
Transfers In 0 0 0 0 0 0 0 0 0 Transfers Out (104,870) (605) 0 (225) 0 (76,550) 0 (50,046) Net Other Financing Sources (Uses) (104,870) (605) 0 (225) 0 (76,550) 0 (50,046) CHANGES IN FUND BALANCE 48,102 30,458 (908) 0 0 48,377 (6,773) 0 FUND BALANCEBeginning of Year 6,143,874 250,235 291,461 377,714 0 578,857 53,981 100,000	Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses) (104,870) (605) 0 (225) 0 (76,550) 0 (50,046) CHANGES IN FUND BALANCE 48,102 30,458 (908) 0 0 48,377 (6,773) 0 FUND BALANCEBeginning of Year 6,143,874 250,235 291,461 377,714 0 578,857 53,981 100,000	Transfers In	0	0	0	0	0	0	0	0
CHANGES IN FUND BALANCE 48,102 30,458 (908) 0 0 48,377 (6,773) 0 FUND BALANCEBeginning of Year 6,143,874 250,235 291,461 377,714 0 578,857 53,981 100,000	Transfers Out	(104,870)	(605)	0	(225)	0	(76,550)	0	(50,046)
FUND BALANCEBeginning of Year 6,143,874 250,235 291,461 377,714 0 578,857 53,981 100,000	Net Other Financing Sources (Uses)	(104,870)	(605)	0	(225)	0	(76,550)	0	(50,046)
	CHANGES IN FUND BALANCE	48,102	30,458	(908)	0	0	48,377	(6,773)	0
FUND BALANCEEnd of Year <u>6,191,976 280,693 290,553 377,714 0 627,234</u> 47,208 100,000	FUND BALANCEBeginning of Year	6,143,874	250,235	291,461	377,714	0	578,857	53,981	100,000
	FUND BALANCEEnd of Year	<u>6,191,97</u> 6	280,693	290,553	377,714	0	627,234	47,208	100,000

NON-MAJOR GOVERNMENTAL FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2013

Exhibit A-2

	Ele etien							
	Election	County				Public	Sheriff	
	Assistance/	Clerk's	Solid Waste	Animal	Law	Safety	Drug	Court's
	Accessibility	Automation	Management	Control	Library	Sales Tax	Forfeitures	Automation
REVENUES:	Grant Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund
Property Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0	5,003,543	0	0
Intergovernmental Revenue	8,600	0	2,000	216,484	0	0	0	0
Fines & Forfeitures	0	0	0	1,055	0	0	90,052	0
Licenses & Permits	0	0	1,400	241,663	0	0	0	0
Charges for Services	0	21,570	0	53,949	55,000	0	0	210,048
Interest on Program Loans	0	0	0	0	0	0	0	0
Investment Earnings	3	25	40	8	33	1,361	22	10
Miscellaneous	0	6,492	0	1,495	0	0	482	0
Total Revenues	8,603	28,087	3,440	514,654	55,033	5,004,904	90,556	210,058
EXPENDITURES:								
Current: General Government	0	25,107	3,054	0	0	0	0	0
Justice & Public Safety	0	0	0	553,328	80,660	441,573	19,990	367,418
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	1,250,415	0	0
Interest & Fiscal Charges	0	0	0	0	0	2,077,564	0	0
Total Expenditures	0	25,107	3,054	553,328	80,660	3,769,552	19,990	367,418
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	8,603	2,980	386	(38,674)	(25,627)	1,235,352	70,566	(157,360)
OTHER FINANCING SOURCES (USES):								
Sale of General Obligation Bonds	0	0	0	0	0	0	0	0
Premium on General Obligation Bonds	0	0	0	0	0	0	0	0
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	0	47,000
Transfers Out	(8,600)	0	0	0	0	(861,569)	0	0
Net Other Financing Sources (Uses)	(8,600)	0	0	0	0	(861,569)	0	47,000
CHANGES IN FUND BALANCE	3	2,980	386	(38,674)	(25,627)	373,783	70,566	(110,360)
FUND BALANCEBeginning of Year	5,179	45,231	66,261	16,070	62,075	4,178,339	28,575	92,776
FUND BALANCEEnd of Year	5,182	48,211	66,647	(22,604)	36,448	4,552,122	99,141	(17,584)

NON-MAJOR GOVERNMENTAL FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2013

Exhibit A-2 Page 3 of 6

	Special Revenue Funds									
	Child		State's	-	Circuit Clerk	Circuit Clerk				
	Support	Probation	Attorney Drug	County	Operations &	Electronic	Jail	County Jail		
	Services	Services	Forfeitures	Historical	Administration	Citations	Commissary	Medical		
REVENUES:	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Costs Fund		
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	550	0	0	0	0	0	0		
Fines & Forfeitures	0	0	32,750	0	0	0	0	0		
Licenses & Permits	0	0	0	0	0	0	0	0		
Charges for Services	31,159	491,901	0	0	142,540	20,470	0	25,644		
Interest on Program Loans	0	0	0	0	0	0	0	0		
Investment Earnings	248	438	15	5	102	23	210	15		
Miscellaneous	0	8,305	0	0	0	0	57,282	0		
Total Revenues	31,407	501,194	32,765	5	142,642	20,493	57,492	25,659		
EXPENDITURES:										
Current: General Government	0	0	0	0	0	0	0	0		
Justice & Public Safety	108,190	257,852	8,786	0	36,482	0	101,062	0		
Health	0	237,032	0,700	0	0	0	101,002	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		
	0	0	0	0	0	0	0	0		
Interest & Fiscal Charges	108,190	257,852	8,786	0	36,482	0	101,062	0		
Total Expenditures	106,190	207,002	0,700	0	30,402	0	101,062	0		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(76,783)	243,342	23,979	5	106,160	20,493	(43,570)	25,659		
OTHER FINANCING SOURCES (USES):										
Sale of General Obligation Bonds	0	0	0	0	0	0	0	0		
Premium on General Obligation Bonds	0	0	0	0	0	0	0	0		
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	0	0		
Transfers Out	0	(131,484)	(9,306)	0	(60,000)	0	0	(41,000)		
Net Other Financing Sources (Uses)	0	(131,484)	(9,306)	0	(60,000)	0	0	(41,000)		
CHANGES IN FUND BALANCE	(76,783)	111,858	14,673	5	46,160	20,493	(43,570)	(15,341)		
FUND BALANCEBeginning of Year	445,025	708,457	20,302	8,513	113,001	32,672	342,347	15,559		
FUND BALANCEEnd of Year	368,242	820,315	34,975	8,518	159,161	53,165	298,777	218		
	/ _	,	- 1- 3	-,	, , , ,	,	1			

NON-MAJOR GOVERNMENTAL FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2013

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	COMBIN	FOR		EAR ENDED NOV			INCES	Fage 4 01 0
					·			
	·		Child	Juvenile	enue Funds Drug	County	Access	
	Court	Victim	Advocacy	Information	Courts	Public	Initiative	Early
	Document	Advocacy	Center	Sharing Sys	Program	Health	Grant	Childhood
REVENUES:	Storage Fund	Grant Fund	Fund	Grant Fund	Fund	Fund	Fund	Fund
Property Tax	\$0	\$0	\$0	\$0	\$0	\$970,624	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0	0	0	0
Intergovernmental Revenue	0	34,525	156,764	120	79,683	426,583	1,163,056	6,823,081
Fines & Forfeitures	0	0	0	0	0	250	0	0
Licenses & Permits	0	0	0	0	0	186,375	0	0
Charges for Services	108,257	0	0	0	21,454	0	0	76,531
Interest on Program Loans	0	0	0	0	0	0	0	0
Investment Earnings	141	1	17	1	46	221	308	1,827
Miscellaneous	0	0	50,502	0	100	2,622	30,460	66,136
Total Revenues	108,398	34,526	207,283	121	101,283	1,586,675	1,193,824	6,967,575
	· · · ·	·			· · · · · · · · · · · · · · · · · · ·		· · · ·	
EXPENDITURES:								
Current: General Government	0	0	0	0	0	0	0	0
Justice & Public Safety	166,004	52,670	169,576	2,884	79,682	0	0	0
Health	0	0	0	0	0	1,347,649	1,447,946	0
Education	0	0	0	0	0	0	0	6,629,675
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	166,004	52,670	169,576	2,884	79,682	1,347,649	1,447,946	6,629,675
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(57,606)	(18,144)	37,707	(2,763)	21,601	239,026	(254,122)	337,900
OTHER FINANCING SOURCES (USES):								
Sale of General Obligation Bonds	0	0	0	0	0	0	0	0
Premium on General Obligation Bonds	0	0	0	0	0	0	0	0
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	15,429	0	125	0	0	0	0
Transfers Out	(44,000)	13,429	0	0	0	0	0	0
	(44,000)	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	(44,000)	15,429	0	125	0	0	0	0
CHANGES IN FUND BALANCE	(101,606)	(2,715)	37,707	(2,638)	21,601	239,026	(254,122)	337,900

FUND BALANCE--End of Year

FUND BALANCE--Beginning of Year

22,387

60,094

2,638

0

70,681

92,282

214,725

453,751

563,534

309,412

1,957,952

2,295,852

(6,112)

(8,827)

249,848

148,242

NON-MAJOR GOVERNMENTAL FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2013

Exhibit A-2 Page 5 of 6

r	,Special Revenue Funds County Highway										
	County	County	Motor	Federal Aid	Tort	Social	Workforce	Records			
	Highway	Bridge	Fuel Tax	Matching	Immunity	Security	Development	Automation			
REVENUES:	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund			
Property Tax	\$2,059,396	\$1,032,524	\$0	\$5,652	\$1,167,560	\$1,544,554	\$0	\$0			
Public Safety Sales Tax	0	0	0	0	0	0	0	0			
Intergovernmental Revenue	0	71,939	2,872,471	0	0	0	1,934,461	0			
Fines & Forfeitures	0	0	0	0	0	0	0	0			
Licenses & Permits	23,100	0	0	0	0	0	0	0			
Charges for Services	465,030	0	1,721	0	0	0	0	8,376			
Interest on Program Loans	0	0	0	0	0	0	0	0			
Investment Earnings	148	929	1,662	132	0	204	0	4			
Miscellaneous	27,757	350	0	0	0	0	0	0			
Total Revenues	2,575,431	1,105,742	2,875,854	5,784	1,167,560	1,544,758	1,934,461	8,380			
EXPENDITURES:											
Current: General Government	0	0	0	0	205,532	248,391	0	0			
Justice & Public Safety	0	0	0	0	1,188,561	1,157,690	0	4,670			
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	4,418	17,668	1,968,872	0			
Highways & Bridges	2,221,420	636,490	2,555,855	0	0	90,928	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	2,221,420	636,490	2,555,855	0	1,398,511	1,514,677	1,968,872	4,670			
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	354,011	469,252	319,999	5,784	(230,951)	30,081	(34,411)	3,710			
OTHER FINANCING SOURCES (USES):											
Sale of General Obligation Bonds	0	0	0	0	0	0	0	0			
Premium on General Obligation Bonds	ů 0	0	0	0	0	0	0	0			
Sale of Refunding Bonds	ů 0	0	0	0	0	0	0	0			
Premium on Refunding Bonds	ů 0	0	0	0	0	0	0	0			
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0	0	0			
Transfers In	72,000	0	0	0	0	0	0	0			
Transfers Out	(106,349)	0	0	0	0	0	0	0			
Net Other Financing Sources (Uses)	(34,349)	0	0	0	0	0	0	0			
CHANGES IN FUND BALANCE	319,662	469,252	319,999	5,784	(230,951)	30,081	(34,411)	3,710			
FUND BALANCEBeginning of Year	492,364	2,362,839	3,946,871	360,029	(1,346,031)	498,430	(116,143)	3,208			
FUND BALANCEEnd of Year	812,026	2,832,091	4,266,870	365,813	(1,576,982)	528,511	(150,554)	6,918			

COUNTY OF CHAMPAIGN, ILLINOIS NON-MAJOR GOVERNMENTAL FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2013

Exhibit A-2 Page 6 of 6

	, / Debt Serv	ice Funds\ /Capital Projects Funds				\	
	2003 Nursing	2007 Highway	Art Bartell	Court	Highway	Capital	Total
	Home Bond	Facility Bond	Building	Complex	Facility	Asset	Non-Major
	Debt Service	Debt Service	Construction	Construction	Construction	Replacement	Governmental
REVENUES:	Fund	Fund	Fund	Fund	Fund	Fund	Funds
Property Tax	\$1,415,230	\$0	\$0	\$0	\$0	\$0	\$8,195,540
Public Safety Sales Tax	0	0	0	0	0	0	5,003,543
Intergovernmental Revenue	0	0	0	0	0	0	13,820,317
Fines & Forfeitures	0	0	0	0	0	0	124,107
Licenses & Permits	0	0	0	0	0	0	452,538
Charges for Services	0	0	0	0	0	31,667	2,261,773
Interest on Program Loans	0	0	0	0	0	0	168,995
Investment Earnings	456	30	8	299	56	211	13,384
Miscellaneous	0	0	0	0	0	509	391,321
Total Revenues	1,415,686	30	8	299	56	32,387	30,431,518
EXPENDITURES:							
Current: General Government	0	0	0	0	0	197,264	1,147,975
Justice & Public Safety	0	0	0	46,143	0	192,057	5,035,278
Health	0	0	0 0	40,140	0	0	2,795,595
Education	0	0	0 0	0	0	0	6,629,675
Social Services	0	0	0	0	0	0	0,020,070
Development	0	0	0	0	0	4,820	2,014,004
Highways & Bridges	0	0	0	0	0	4,020	5,504,693
Debt Service: Principal Retirement	900,000	165,000	0	0	0	0	2,315,415
Interest & Fiscal Charges	524,892	34,834	0	0	0	0	2,637,290
Total Expenditures	1,424,892	199,834	0	46,143	0	394,141	28,079,925
Total Experiorates	1,424,032	199,004	0	40,143	0	334,141	20,079,925
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(9,206)	(199,804)	8	(45,844)	56	(361,754)	2,351,593
OTHER FINANCING SOURCES (USES):							
Sale of General Obligation Bonds	0	0	0	0	0	0	0
Premium on General Obligation Bonds	0	0	0	0	0	0	0
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	201,328	0	0	0	202,661	538,543
Transfers Out	0	0	0	0	0	0	(1,494,604)
Net Other Financing Sources (Uses)	0	201,328	0	0	0	202,661	(956,061)
CHANGES IN FUND BALANCE	(9,206)	1,524	8	(45,844)	56	(159,093)	1,395,532
FUND BALANCEBeginning of Year	1,556,146	184,545	21,352	826,972	155,299	700,848	26,698,886
FUND BALANCEEnd of Year	1,546,940	186,069	21,360	781,128	155,355	541,755	28,094,418
	1,040,040	100,000	-1,000	101,120	100,000	011,700	20,004,410

COUNTY OF CHAMPAIGN, ILLINOIS ALL INTERNAL SERVICE FUNDS COMBINING STATEMENT OF NET POSITION NOVEMBER 30, 2013

	Self-Funded Insurance Fund	Employee Health Insurance Fund	Total Internal Service Funds
ASSETS			
CURRENT ASSETS:			
Cash	\$3,551,375	\$147,230	\$3,698,605
Investments	0	0	0
Receivables, Net of Uncollectible Amounts:			
Intergovernmental	0	0	0
Accrued Interest	0	0	0
Other	0	8	8
Due From Other Funds	751,649	0	751,649
Total Assets	4,303,024	147,238	4,450,262
LIABILITIES			
CURRENT LIABILITIES:			
Accounts Payable	67,129	47,163	114,292
Due to Other Funds	5,454	26,609	32,063
Funds Held for Others	0	70,053	70,053
Estimated Claims Payable	615,295	0	615,295
NONCURRENT LIABILITIES:			
Estimated Claims Payable	1,175,023	0	1,175,023
Total Liabilities	1,862,901	143,825	2,006,726
NET POSITION			
Unrestricted	2,440,123	3,413	2,443,536
Total Net Position	2,440,123	3,413	2,443,536

COUNTY OF CHAMPAIGN, ILLINOIS ALL INTERNAL SERVICE FUNDS COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2013

	Self-Funded Insurance Fund	Employee Health Insurance Fund	Total Internal Service Funds
OPERATING REVENUES: Charges for Services Miscellaneous	\$1,830,253 0	\$5,396,423 0	\$7,226,676 0
Total Operating Revenues	1,830,253	5,396,423	7,226,676
OPERATING EXPENSES: Salaries Fringe Benefits Commodities Services	15,672 (80,400) 621 617,161	26,536 5,462,931 0 359	42,208 5,382,531 621 617,520
Total Operating Expenses	553,054	5,489,826	6,042,880
OPERATING INCOME (LOSS)	1,277,199	(93,403)	1,183,796
NON-OPERATING REVENUES (EXPENSES): Investment Earnings	1,815	133	1,948
Net Non-Operating Revenues (Expenses)	1,815	133	1,948
INCOME (LOSS) BEFORE TRANSFERS	1,279,014	(93,270)	1,185,744
Transfers In Transfers Out	0 0	0 0	0 0
CHANGE IN NET POSITION	1,279,014	(93,270)	1,185,744
NET POSITIONBeginning of Year	1,161,109	96,683	1,257,792
NET POSITIONEnd of Year	2,440,123	3,413	2,443,536

COUNTY OF CHAMPAIGN, ILLINOIS ALL INTERNAL SERVICE FUNDS COMBINING STATEMENT OF CASH FLOWS FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2013

	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	\$2,048,632	\$5,405,218	\$7,453,850
Cash Receipts for Claims Reimbursements	0	0	0
Cash Payments to Employees for Services	(15,672)	(26,536)	(42,208)
Cash Payments to Suppliers for Goods and Services	(679,055)	(5,824,234)	(6,503,289)
Cash Payments for Claims	(591,326)	0	(591,326)
Net Cash Provided (Used) By Operating Activities	762,579	(445,552)	317,027
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	0	0	0
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	_		_
Capital Contributions Received	0	0	0
Net Cash Provided (Used) By Capital and Related Financing Activities	0	0	0
CASH FLOWS FROM INVESTMENT ACTIVITIES:			
Interest Received on Investments and Bank Deposits	1,815	133	1,948
Net Cash Provided (Used) By Investment Activities	1,815	133	1,948
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	764,394	(445,419)	318,975
Cash and Cash Equivalents at Beginning of Year	2,786,981	592,649	3,379,630
Cash and Cash Equivalents at End of Year	3,551,375	147,230	3,698,605
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES: Operating Income (Loss)	\$1,277,199	(\$93,403)	\$1,183,796
Adjust For Non-Cash Revenue/Expense:	(700,000)	0	(700,000)
Increase (Decrease) in Estimated Claims Payable Adjust For Non-Revenue/Expense Cash Flows:	(736,899)	0	(736,899)
Decrease (Increase) in Receivables	166	1,512	1,678
Decrease (Increase) in Necervalies Decrease (Increase) in Due From Other Funds	218,213	7,283	225,496
Increase (Decrease) in Payables	(1,554)	(387,079)	(388,633)
Increase (Decrease) in Due To Other Funds	5,454	26,545	31,999
Increase (Decrease) in Unremitted Payroll Withholdings	0	(410)	(410)
Net Cash Provided (Used) By Operating Activities	762,579	(445,552)	317,027

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 NOVEMBER 30, 2013

<u>ASSETS</u>	Township Motor Fuel Tax Fund	Township Bridge Fund	Total Private Purpose Trust Funds
Cash	\$1,121,851	\$24,844	\$1,146,695
Investments	0	0	0
Receivables:			
Intergovernmental	146,760	174,688	321,448
Accrued Interest	0	0	0
Other	0	0	0
Due From Other Funds	0	0	0
Total Assets	1,268,611	199,532	1,468,143
Accounts Deviction	0	0	0
Accounts Payable Due to Other Funds	0	0	0
Funds Held For Others	0 0	0	0 0
Funds Heid For Others	0	0	0
Total Liabilities	0	0	0
NET POSITION			
Held in Trust for Other Governments	1,268,611	199,532	1,468,143

COUNTY OF CHAMPAIGN, ILLINOIS ALL PRIVATE PURPOSE TRUST FUNDS COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2013

	Township Motor Fuel Tax Fund	Township Bridge Fund	Total Private Purpose Trust Funds
ADDITIONS:			
Intergovernmental Revenue	\$2,373,198	\$333,607	\$2,706,805
Investment Earnings	542	153	695
Miscellaneous	0	0	0
Total Additions	2,373,740	333,760	2,707,500
DEDUCTIONS:			
Township Road & Bridge Maintenance:			
Salaries	0	0	0
Fringe Benefits	0	0	0
Commodities	0	0	0
Services	2,547,617	0	2,547,617
Capital Outlay	0	195,054	195,054
Total Deductions	2,547,617	195,054	2,742,671
CHANGE IN NET POSITION	(173,877)	138,706	(35,171)
NET POSITIONBeginning Of Year	1,442,488	60,826	1,503,314
NET POSITIONEnd Of Year	1,268,611	199,532	1,468,143

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COUNTY OF CHAMPAIGN, ILLINOIS ALL AGENCY FUNDS COMBINING STATEMENT OF FIDUCIARY NET POSITION NOVEMBER 30, 2013

	Garnishments Fund	Estate Fund	Property Condemnations Fund	Sheriff Foreclosure Fund	County Collector Fund
ASSETS					
Cash	\$3,585	\$30,761	\$41,920	\$231,114	\$220,955
Investments	0	0	0	0	0
Receivables:					
Other	0	0	0	112,761	0
Intergovernmental	0	0	0	0	6,860
Total Assets	3,585	30,761	41,920	343,875	227,815
LIABILITIES					
Funds Held For Others	3,585	30,761	41,920	343,875	227,815
Total Liabilities	3,585	30,761	41,920	343,875	227,815
NET POSITION					
Held in Trust for Other Governments	0	0	0	0	0

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COUNTY OF CHAMPAIGN, ILLINOIS ALL AGENCY FUNDS COMBINING STATEMENT OF FIDUCIARY NET POSITION NOVEMBER 30, 2013

	Circuit	County	Court	Total
	Clerk	Clerk	Services	Agency
	Fund	Fund	Fund	Funds
ASSETS				
Cash	\$246,875	\$229,043	\$14,846	\$1,019,099
Investments	1,456,992	104,595	0	1,561,587
Receivables:				
Other	0	0	0	112,761
Intergovernmental	0	0	0	6,860
Total Assets	1,703,867	333,638	14,846	2,700,307
LIABILITIES				
Funds Held For Others	1,703,867	333,638	14,846	2,700,307
Total Liabilities	1,703,867	333,638	14,846	2,700,307
NET POSITION				
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 FISCAL YEAR ENDED NOVEMBER 30, 2013

GARNISHMENTS FUND	Balance _11/30/12	_Additions_	Deductions	Balance 11/30/13
ASSETS:				
Cash	\$10,395	\$196,905	\$203,715	\$3,585
Total Assets	10,395	196,905	203,715	3,585
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	10,395	196,905	203,715	3,585
Total Liabilities	10,395	196,905	203,715	3,585
ESTATE FUND				
ASSETS:				
Cash	\$30,761	\$0	\$0	\$30,761
Investments	0	0	0	0
Total Assets	30,761	0	0	30,761
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	30,761	0	¢0 0	30,761
Total Liabilities	30,761	0	0	30,761
PROPERTY CONDEMNATIONS FUND ASSETS:				
Cash	\$41,920	\$215,000	\$215,000	\$41,920
Investments	0	0	0	0
Total Assets	41,920	215,000	215,000	41,920
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	41,920	215,000	215,000	41,920
Total Liabilities	41,920	215,000	215,000	41,920

COUNTY OF CHAMPAIGN, ILLINOIS ALL AGENCY FUNDS COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2013

SHERIFF FORECLOSURE FUND	Balance 11/30/12	Additions	Deductions	Balance 11/30/13
ASSETS:	\$ 0	• • • • • • • • •		* ~~ <i>·</i> · · · ·
Cash	\$0	\$1,474,846	\$1,243,732	\$231,114
Investments Other Receivable	0 0	0	0 0	0 112,761
Other Receivable	0	112,761	0	112,701
Total Assets	0	1,587,607	1,243,732	343,875
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	0	1,587,606	1,243,731	343,875
Total Liabilities	0	1,587,606	1,243,731	343,875
l'otal Liabilities	0	1,007,000	1,243,731	343,073
COUNTY COLLECTOR FUND ASSETS:				
Cash	\$401,580	\$312,853,804	\$313,034,429	\$220,955
Investments	0	0	0	0
Intergovernmental Receivable	86,019	1,480,692	1,559,851	6,860
Total Assets	487,599	314,334,496	314,594,280	227,815
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	487,599	299,355,072	299,614,856	227,815
Total Liabilities	487,599	299,355,072	299,614,856	227,815
CIRCUIT CLERK FUND ASSETS:				
Cash	\$477,535	\$11,357,503	\$11,588,163	\$246,875
Investments	1,561,992	1,211,000	1,316,000	1,456,992
Intergovernmental Receivable	148	648	796	0
J				
Total Assets	2,039,675	12,569,151	12,904,959	1,703,867
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	2,039,675	10,710,159	11,045,967	1,703,867
Total Liabilities	2,039,675	10,710,159	11,045,967	1,703,867

COUNTY OF CHAMPAIGN, ILLINOIS ALL AGENCY FUNDS COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2013

COUNTY CLERK FUND	Balance 11/30/12	Additions	Deductions	Balance 11/30/13
ASSETS:	Ф 4 74 400	¢ς 200 000	Ф <u>Г</u> ГОО Г4О	¢000.040
Cash	\$471,463	\$5,286,092	\$5,528,512	\$229,043
Investments	274,378	200,220	370,003	104,595
Total Assets	745,841	5,486,312	5,898,515	333,638
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	پ 0 745,841	4,648,793	5,060,996	333,638
Funds field For Others	745,641	4,040,793	5,000,990	333,030
Total Liabilities	745,841	4,648,793	5,060,996	333,638
COURT SERVICES FUND				
ASSETS:				
Cash	\$13,129	\$3,767	\$2,050	\$14,846
Total Assets	13,129	3,767	2,050	14,846
LIABILITIES:				
Funds Held For Others	\$13,129	\$3,767	\$2,050	\$14,846
Tunus field for Others	φ13,129	φ3,707	ψ2,030	\$14,040
Total Liabilities	13,129	3,767	2,050	14,846
TOTAL ALL AGENCY FUNDS				
ASSETS: Cash	\$1,446,783	\$331,387,917	\$331,815,601	\$1,019,099
Investments	1,836,370	1,411,220	1,686,003	1,561,587
Other Receivable	1,030,370	112,761	1,000,003	112,761
Intergovernmental Receivable	86,167	1,481,340	1,560,647	6,860
Due From Other Funds	00,107	0	1,500,047	0,000
	0	0	0	<u> </u>
Total Assets	3,369,320	334,393,238	335,062,251	2,700,307
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	3,369,320	316,717,302	317,386,315	2,700,307
Total Liabilities	3,369,320	316,717,302	317,386,315	2,700,307

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