

## COMBINING STATEMENTS

COUNTY OF CHAMPAIGN, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
NOVEMBER 30, 2011

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	----- Special Revenue Funds -----							
	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	Recorder's Automation Fund	Tax Sale Automation Fund	Property Tax Interest Fee Fund
<b>ASSETS</b>								
Cash	\$1,427,235	\$250,035	\$235,301	\$378,096	\$1,157	\$555,312	\$59,498	\$171,539
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 Loans--Current Portion	519,092	0	0	0	0	0	0	0
Accrued Interest	10,839	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
Due From Other Funds	0	0	27,724	0	0	18,378	0	0
Program Loans Receivable--Long Term	4,525,574	0	0	0	0	0	0	0
<b>Total Assets</b>	<b>6,482,740</b>	<b>250,035</b>	<b>263,025</b>	<b>378,096</b>	<b>1,157</b>	<b>573,690</b>	<b>59,498</b>	<b>171,539</b>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>LIABILITIES:</b>								
Accrued Salaries Payable	0	0	0	0	0	732	0	0
Accounts Payable	0	0	0	0	1,157	3,166	3,965	0
Due To Other Funds	9,573	0	1,505	382	0	140	0	60,100
Funds Held For Others	0	0	0	0	0	0	0	0
Deferred Revenues	129	0	0	0	0	0	0	0
Advances from Other Funds	135,000	0	0	0	0	0	0	0
<b>Total Liabilities</b>	<b>144,702</b>	<b>0</b>	<b>1,505</b>	<b>382</b>	<b>1,157</b>	<b>4,038</b>	<b>3,965</b>	<b>60,100</b>
<b>FUND BALANCES (DEFICITS):</b>								
Restricted	6,338,038	250,035	261,520	377,714	0	569,652	55,533	111,439
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
<b>Total Fund Balances (Deficits)</b>	<b>6,338,038</b>	<b>250,035</b>	<b>261,520</b>	<b>377,714</b>	<b>0</b>	<b>569,652</b>	<b>55,533</b>	<b>111,439</b>
<b>Total Liabilities &amp; Fund Balances</b>	<b>6,482,740</b>	<b>250,035</b>	<b>263,025</b>	<b>378,096</b>	<b>1,157</b>	<b>573,690</b>	<b>59,498</b>	<b>171,539</b>

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NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
NOVEMBER 30, 2011

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	----- Special Revenue Funds -----							
	Election Assistance/Accessibility Grant Fund	County Clerk's Automation Fund	Solid Waste Management Fund	Animal Control Fund	Law Library Fund	Public Safety Sales Tax Fund	Sheriff Drug Forfeitures Fund	Court's Automation Fund
<b>ASSETS</b>								
Cash	\$5,176	\$31,243	\$66,884	\$66,064	\$78,039	\$3,029,020	\$60,746	\$278,039
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	2,547	0	384,221	315	0
Program Loans--Current Portion	0	0	0	0	0	0	0	0
Accrued Interest	0	0	0	0	0	0	0	0
Other	0	0	0	1,832	423	0	0	0
Due From Other Funds	0	0	0	0	0	942,140	0	0
Program Loans Receivable--Long Term	0	0	0	0	0	0	0	0
<b>Total Assets</b>	<b>5,176</b>	<b>31,243</b>	<b>66,884</b>	<b>70,443</b>	<b>78,462</b>	<b>4,355,381</b>	<b>61,061</b>	<b>278,039</b>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>LIABILITIES:</b>								
Accrued Salaries Payable	0	0	0	13,831	895	0	0	4,384
Accounts Payable	0	220	0	8,068	2,713	5,833	891	6,290
Due To Other Funds	0	0	0	8,593	172	140,858	78	104,928
Funds Held For Others	0	0	0	0	0	0	2,529	0
Deferred Revenues	0	0	0	0	0	0	0	0
Advances from Other Funds	0	0	0	0	0	0	0	0
<b>Total Liabilities</b>	<b>0</b>	<b>220</b>	<b>0</b>	<b>30,492</b>	<b>3,780</b>	<b>146,691</b>	<b>3,498</b>	<b>115,602</b>
<b>FUND BALANCES (DEFICITS):</b>								
Restricted	5,176	31,023	0	39,951	74,682	4,208,690	57,563	162,437
Committed	0	0	66,884	0	0	0	0	0
Assigned	0	0	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0	0	0
<b>Total Fund Balances (Deficits)</b>	<b>5,176</b>	<b>31,023</b>	<b>66,884</b>	<b>39,951</b>	<b>74,682</b>	<b>4,208,690</b>	<b>57,563</b>	<b>162,437</b>
<b>Total Liabilities &amp; Fund Balances</b>	<b>5,176</b>	<b>31,243</b>	<b>66,884</b>	<b>70,443</b>	<b>78,462</b>	<b>4,355,381</b>	<b>61,061</b>	<b>278,039</b>

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	----- Special Revenue Funds -----							
	Child Support Services Fund	Probation Services Fund	State's Attorney Drug Forfeitures Fund	County Historical Fund	Circuit Clerk Operations & Administration Fund	Circuit Clerk Electronic Citations Fund	Jail Commissary Fund	County Jail Medical Costs Fund
<b>ASSETS</b>								
Cash	\$540,750	\$688,869	\$69,970	\$1,292	\$173,787	\$12,654	\$305,984	\$35,496
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	5,115	0	0	0	0	0
Program Loans--Current Portion	0	0	0	0	0	0	0	0
Accrued Interest	0	0	0	0	0	0	0	0
Other	0	835	0	0	0	0	0	0
Due From Other Funds	0	0	0	0	0	0	0	0
Program Loans Receivable--Long Term	0	0	0	0	0	0	0	0
<b>Total Assets</b>	<b>540,750</b>	<b>689,704</b>	<b>75,085</b>	<b>1,292</b>	<b>173,787</b>	<b>12,654</b>	<b>305,984</b>	<b>35,496</b>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>LIABILITIES:</b>								
Accrued Salaries Payable	1,122	0	0	0	0	0	0	0
Accounts Payable	8,886	10,439	2,664	0	17,202	0	506	0
Due To Other Funds	6,807	0	59,000	0	63,145	0	0	0
Funds Held For Others	0	0	0	0	0	0	0	0
Deferred Revenues	0	0	0	0	0	0	0	0
Advances from Other Funds	0	0	0	0	0	0	0	0
<b>Total Liabilities</b>	<b>16,815</b>	<b>10,439</b>	<b>61,664</b>	<b>0</b>	<b>80,347</b>	<b>0</b>	<b>506</b>	<b>0</b>
<b>FUND BALANCES (DEFICITS):</b>								
Restricted	523,935	679,265	13,421	1,292	93,440	12,654	305,478	35,496
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
<b>Total Fund Balances (Deficits)</b>	<b>523,935</b>	<b>679,265</b>	<b>13,421</b>	<b>1,292</b>	<b>93,440</b>	<b>12,654</b>	<b>305,478</b>	<b>35,496</b>
<b>Total Liabilities &amp; Fund Balances</b>	<b>540,750</b>	<b>689,704</b>	<b>75,085</b>	<b>1,292</b>	<b>173,787</b>	<b>12,654</b>	<b>305,984</b>	<b>35,496</b>

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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
<b>ASSETS</b>							
Cash	\$309,699	\$0	\$23,607	\$0	\$62,286	\$318,633	\$466,932
Investments	0	0	0	0	0	0	0
Receivables, Net of Uncollectible:							
Property Taxes	0	0	0	0	0	947,567	0
Intergovernmental	0	0	2,422	4,536	0	7,317	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	0	0	8,735	0
Due From Other Funds	0	0	0	0	0	0	0
Program Loans Receivable--Long Term	0	0	0	0	0	0	0
<b>Total Assets</b>	<b>309,699</b>	<b>0</b>	<b>26,029</b>	<b>4,536</b>	<b>62,286</b>	<b>1,282,252</b>	<b>466,932</b>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>LIABILITIES:</b>							
Accrued Salaries Payable	2,830	1,838	4,178	0	0	0	12,675
Accounts Payable	12,815	0	4,063	0	0	116,876	12,862
Due To Other Funds	543	3,926	799	1,626	0	0	8,113
Funds Held For Others	0	0	0	0	0	375	0
Deferred Revenues	0	0	0	0	0	947,567	0
Advances from Other Funds	0	0	0	0	0	0	0
<b>Total Liabilities</b>	<b>16,188</b>	<b>5,764</b>	<b>9,040</b>	<b>1,626</b>	<b>0</b>	<b>1,064,818</b>	<b>33,650</b>
<b>FUND BALANCES (DEFICITS):</b>							
Restricted	293,511	0	16,989	2,910	62,286	217,434	433,282
Committed	0	0	0	0	0	0	0
Assigned	0	0	0	0	0	0	0
Unassigned	0	(5,764)	0	0	0	0	0
<b>Total Fund Balances (Deficits)</b>	<b>293,511</b>	<b>(5,764)</b>	<b>16,989</b>	<b>2,910</b>	<b>62,286</b>	<b>217,434</b>	<b>433,282</b>
<b>Total Liabilities &amp; Fund Balances</b>	<b>309,699</b>	<b>0</b>	<b>26,029</b>	<b>4,536</b>	<b>62,286</b>	<b>1,282,252</b>	<b>466,932</b>

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	----- Special Revenue Funds -----						
	Early Childhood Fund	County Highway Fund	County Bridge Fund	County Motor Fuel Tax Fund	Highway Federal Aid Matching Fund	Tort Immunity Fund	Social Security Fund
<b>ASSETS</b>							
Cash	\$1,421,755	\$55,806	\$2,226,874	\$4,406,412	\$51,234	\$0	\$325,339
Investments	0	0	0	0	300,000	0	0
Receivables, Net of Uncollectible:							
Property Taxes	0	2,011,310	1,009,286	0	7,261	1,139,985	1,535,518
Intergovernmental	529,319	884	444	181,904	4	538	1,756
Program Loans--Current Portion	0	0	0	0	0	0	0
Accrued Interest	0	0	0	0	0	0	0
Other	920	600	0	100	0	0	0
Due From Other Funds	0	217,952	0	0	0	1,346	240,057
Program Loans Receivable--Long Term	0	0	0	0	0	0	0
<b>Total Assets</b>	<b>1,951,994</b>	<b>2,286,552</b>	<b>3,236,604</b>	<b>4,588,416</b>	<b>358,499</b>	<b>1,141,869</b>	<b>2,102,670</b>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>LIABILITIES:</b>							
Accrued Salaries Payable	195,623	56,169	0	5,690	0	0	0
Accounts Payable	60,866	18,665	266,158	464,788	0	0	137,303
Due To Other Funds	88,465	45,136	0	63,262	0	938,958	4,119
Funds Held For Others	0	0	0	0	0	0	0
Deferred Revenues	0	2,011,310	1,009,286	0	7,261	1,139,985	1,535,518
Advances from Other Funds	0	0	0	0	0	0	0
<b>Total Liabilities</b>	<b>344,954</b>	<b>2,131,280</b>	<b>1,275,444</b>	<b>533,740</b>	<b>7,261</b>	<b>2,078,943</b>	<b>1,676,940</b>
<b>FUND BALANCES (DEFICITS):</b>							
Restricted	1,607,040	155,272	1,961,160	4,054,676	351,238	0	425,730
Committed	0	0	0	0	0	0	0
Assigned	0	0	0	0	0	0	0
Unassigned	0	0	0	0	0	(937,074)	0
<b>Total Fund Balances (Deficits)</b>	<b>1,607,040</b>	<b>155,272</b>	<b>1,961,160</b>	<b>4,054,676</b>	<b>351,238</b>	<b>(937,074)</b>	<b>425,730</b>
<b>Total Liabilities &amp; Fund Balances</b>	<b>1,951,994</b>	<b>2,286,552</b>	<b>3,236,604</b>	<b>4,588,416</b>	<b>358,499</b>	<b>1,141,869</b>	<b>2,102,670</b>

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	/----- Debt Service Funds -----\ 2003 Nursing Home Bond Debt Service Fund		/----- Capital Projects Funds -----\ Art Bartell Building Construction Fund    Court Complex Construction Fund    Highway Facility Construction Fund    Capital Asset Replacement Fund				Total Non-Major Governmental Funds
	2003 Nursing Home Bond Debt Service Fund	2007 Highway Facility Bond Debt Service Fund	Art Bartell Building Construction Fund	Court Complex Construction Fund	Highway Facility Construction Fund	Capital Asset Replacement Fund	
<b>ASSETS</b>							
Cash	\$1,722,038	\$177,771	\$463,084	\$1,028,619	\$155,148	\$1,081,484	\$22,818,907
Investments	0	0	0	0	0	0	300,000
Receivables, Net of Uncollectible:							
Property Taxes	1,437,974	0	0	0	0	0	8,088,901
Intergovernmental	710	0	0	0	0	0	1,122,032
Program Loans--Current Portion	0	0	0	0	0	0	519,092
Accrued Interest	0	0	0	0	0	0	10,839
Other	5,817	0	0	0	0	0	19,262
Due From Other Funds	0	0	0	0	0	0	1,447,597
Program Loans Receivable--Long Term	0	0	0	0	0	0	4,525,574
<b>Total Assets</b>	<b>3,166,539</b>	<b>177,771</b>	<b>463,084</b>	<b>1,028,619</b>	<b>155,148</b>	<b>1,081,484</b>	<b>38,852,204</b>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>LIABILITIES:</b>							
Accrued Salaries Payable	0	0	0	0	0	0	299,967
Accounts Payable	0	0	24	0	0	179,560	1,345,980
Due To Other Funds	0	0	0	29,402	0	0	1,639,630
Funds Held For Others	0	0	0	0	0	0	2,904
Deferred Revenues	1,437,974	0	0	0	0	416,000	8,505,030
Advances from Other Funds	0	0	0	0	0	0	135,000
<b>Total Liabilities</b>	<b>1,437,974</b>	<b>0</b>	<b>24</b>	<b>29,402</b>	<b>0</b>	<b>595,560</b>	<b>11,928,511</b>
<b>FUND BALANCES (DEFICITS):</b>							
Restricted	1,728,565	177,771	463,060	0	155,148	0	26,314,506
Committed	0	0	0	0	0	0	66,884
Assigned	0	0	0	999,217	0	485,924	1,485,141
Unassigned	0	0	0	0	0	0	(942,838)
<b>Total Fund Balances (Deficits)</b>	<b>1,728,565</b>	<b>177,771</b>	<b>463,060</b>	<b>999,217</b>	<b>155,148</b>	<b>485,924</b>	<b>26,923,693</b>
<b>Total Liabilities &amp; Fund Balances</b>	<b>3,166,539</b>	<b>177,771</b>	<b>463,084</b>	<b>1,028,619</b>	<b>155,148</b>	<b>1,081,484</b>	<b>38,852,204</b>

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, 2011

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	----- Special Revenue Funds -----							
	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	Recorder's Automation Fund	Tax Sale Automation Fund	Property Tax Interest Fee Fund
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	134,517	0	0	0	0	0	0	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	0	252,634	0	9,348	125,930	35,314	71,160
Interest on Program Loans	229,620	0	0	0	0	0	0	0
Investment Earnings	1,150	226	292	382	0	592	50	118
Miscellaneous	0	0	0	0	0	76,476	0	0
<b>Total Revenues</b>	<b>365,287</b>	<b>226</b>	<b>252,926</b>	<b>382</b>	<b>9,348</b>	<b>202,998</b>	<b>35,364</b>	<b>71,278</b>
EXPENDITURES:								
Current: General Government	0	0	280,662	0	9,348	158,727	27,605	0
Justice & Public Safety	0	0	0	0	0	0	0	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	203,240	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
<b>Total Expenditures</b>	<b>203,240</b>	<b>0</b>	<b>280,662</b>	<b>0</b>	<b>9,348</b>	<b>158,727</b>	<b>27,605</b>	<b>0</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	162,047	226	(27,736)	382	0	44,271	7,759	71,278
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	(132,743)	(333)	(30,342)	(382)	0	(83,087)	0	(60,100)
<b>Net Other Financing Sources (Uses)</b>	<b>(132,743)</b>	<b>(333)</b>	<b>(30,342)</b>	<b>(382)</b>	<b>0</b>	<b>(83,087)</b>	<b>0</b>	<b>(60,100)</b>
NET CHANGE IN FUND BALANCE	29,304	(107)	(58,078)	0	0	(38,816)	7,759	11,178
FUND BALANCES (DEFICITS)--Beginning of Year	6,308,734	250,142	319,598	377,714	0	608,468	47,774	100,261
FUND BALANCES (DEFICITS)--End of Year	6,338,038	250,035	261,520	377,714	0	569,652	55,533	111,439

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NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

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	----- Special Revenue Funds -----							
	Election Assistance/Accessibility Grant Fund	County Clerk's Automation Fund	Solid Waste Management Fund	Animal Control Fund	Law Library Fund	Public Safety Sales Tax Fund	Sheriff Drug Forfeitures Fund	Court's Automation Fund
<b>REVENUES:</b>								
Property Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0	4,439,505	0	0
Intergovernmental Revenue	37,963	0	0	293,479	0	0	0	0
Fines & Forfeitures	0	0	0	1,128	0	0	1,955	0
Licenses & Permits	0	0	1,250	218,005	0	0	0	0
Charges for Services	0	23,574	0	59,627	65,849	0	0	253,324
Interest on Program Loans	0	0	0	0	0	0	0	0
Investment Earnings	9	26	68	36	94	2,747	78	246
Miscellaneous	0	6,344	0	1,740	0	0	0	0
<b>Total Revenues</b>	<b>37,972</b>	<b>29,944</b>	<b>1,318</b>	<b>574,015</b>	<b>65,943</b>	<b>4,442,252</b>	<b>2,033</b>	<b>253,570</b>
<b>EXPENDITURES:</b>								
Current: General Government	0	79,052	0	0	0	0	0	0
Justice & Public Safety	0	0	0	505,633	75,885	480,882	22,301	286,765
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	980,000	0	0
Interest & Fiscal Charges	0	0	0	0	0	1,490,281	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>79,052</b>	<b>0</b>	<b>505,633</b>	<b>75,885</b>	<b>2,951,163</b>	<b>22,301</b>	<b>286,765</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>37,972</b>	<b>(49,108)</b>	<b>1,318</b>	<b>68,382</b>	<b>(9,942)</b>	<b>1,491,089</b>	<b>(20,268)</b>	<b>(33,195)</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
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	47,038	0	0	0	299,905	0	2,599
Transfers Out	(37,963)	0	0	(4,259)	(7,600)	(1,246,758)	0	(96,789)
<b>Net Other Financing Sources (Uses)</b>	<b>(37,963)</b>	<b>47,038</b>	<b>0</b>	<b>(4,259)</b>	<b>(7,600)</b>	<b>(946,853)</b>	<b>0</b>	<b>(94,190)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>9</b>	<b>(2,070)</b>	<b>1,318</b>	<b>64,123</b>	<b>(17,542)</b>	<b>544,236</b>	<b>(20,268)</b>	<b>(127,385)</b>
<b>FUND BALANCES (DEFICITS)--Beginning of Year</b>	<b>5,167</b>	<b>33,093</b>	<b>65,566</b>	<b>(24,172)</b>	<b>92,224</b>	<b>3,664,454</b>	<b>77,831</b>	<b>289,822</b>
<b>FUND BALANCES (DEFICITS)--End of Year</b>	<b>5,176</b>	<b>31,023</b>	<b>66,884</b>	<b>39,951</b>	<b>74,682</b>	<b>4,208,690</b>	<b>57,563</b>	<b>162,437</b>

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, 2011

Exhibit A-2  
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	----- Special Revenue Funds -----							
	Child Support Services Fund	Probation Services Fund	State's Attorney Drug Forfeitures Fund	County Historical Fund	Circuit Clerk Operations & Administration Fund	Circuit Clerk Electronic Citations Fund	Jail Commissary Fund	County Jail Medical Costs Fund
<b>REVENUES:</b>								
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	3,500	0	0	0	0	0	0
Fines & Forfeitures	0	0	59,860	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0	0
Charges for Services	41,701	414,544	0	0	104,750	12,650	0	28,175
Interest on Program Loans	0	0	0	0	0	0	0	0
Investment Earnings	545	598	36	1	115	4	305	57
Miscellaneous	0	6,287	73	0	0	0	28,211	0
<b>Total Revenues</b>	<b>42,246</b>	<b>424,929</b>	<b>59,969</b>	<b>1</b>	<b>104,865</b>	<b>12,654</b>	<b>28,516</b>	<b>28,232</b>
<b>EXPENDITURES:</b>								
Current: General Government	0	0	0	0	0	0	0	0
Justice & Public Safety	48,306	196,200	5,307	0	17,202	0	22,202	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
<b>Total Expenditures</b>	<b>48,306</b>	<b>196,200</b>	<b>5,307</b>	<b>0</b>	<b>17,202</b>	<b>0</b>	<b>22,202</b>	<b>0</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(6,060)</b>	<b>228,729</b>	<b>54,662</b>	<b>1</b>	<b>87,663</b>	<b>12,654</b>	<b>6,314</b>	<b>28,232</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
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	(232,177)	(59,000)	0	(63,145)	0	0	(46,016)
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>(232,177)</b>	<b>(59,000)</b>	<b>0</b>	<b>(63,145)</b>	<b>0</b>	<b>0</b>	<b>(46,016)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(6,060)</b>	<b>(3,448)</b>	<b>(4,338)</b>	<b>1</b>	<b>24,518</b>	<b>12,654</b>	<b>6,314</b>	<b>(17,784)</b>
<b>FUND BALANCES (DEFICITS)--Beginning of Year</b>	<b>529,995</b>	<b>682,713</b>	<b>17,759</b>	<b>1,291</b>	<b>68,922</b>	<b>0</b>	<b>299,164</b>	<b>53,280</b>
<b>FUND BALANCES (DEFICITS)--End of Year</b>	<b>523,935</b>	<b>679,265</b>	<b>13,421</b>	<b>1,292</b>	<b>93,440</b>	<b>12,654</b>	<b>305,478</b>	<b>35,496</b>

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, 2011

Exhibit A-2  
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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
REVENUES:							
Property Tax	\$0	\$0	\$0	\$0	\$0	\$926,366	\$0
Public Safety Sales Tax	0	0	0	0	0	0	0
Intergovernmental Revenue	0	34,525	160,138	6,983	0	244,286	901,570
Fines & Forfeitures	0	0	0	0	0	500	0
Licenses & Permits	0	0	0	0	0	110,627	0
Charges for Services	132,420	0	0	0	20,657	0	0
Interest on Program Loans	0	0	0	0	0	0	0
Investment Earnings	1,003	0	12	2	54	316	764
Miscellaneous	0	0	5,509	0	1,125	3,448	2,527
<b>Total Revenues</b>	<b>133,423</b>	<b>34,525</b>	<b>165,659</b>	<b>6,985</b>	<b>21,836</b>	<b>1,285,543</b>	<b>904,861</b>
EXPENDITURES:							
Current: General Government	0	0	0	0	0	0	0
Justice & Public Safety	167,755	35,801	180,356	7,276	15,000	0	0
Health	0	0	0	0	0	1,354,008	1,257,730
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
<b>Total Expenditures</b>	<b>167,755</b>	<b>35,801</b>	<b>180,356</b>	<b>7,276</b>	<b>15,000</b>	<b>1,354,008</b>	<b>1,257,730</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(34,332)	(1,276)	(14,697)	(291)	6,836	(68,465)	(352,869)
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	1,109	0	0	0	0	0
Transfers Out	0	0	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>1,109</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(34,332)</b>	<b>(167)</b>	<b>(14,697)</b>	<b>(291)</b>	<b>6,836</b>	<b>(68,465)</b>	<b>(352,869)</b>
FUND BALANCES (DEFICITS)--Beginning of Year	327,843	(5,597)	31,686	3,201	55,450	285,899	786,151
FUND BALANCES (DEFICITS)--End of Year	293,511	(5,764)	16,989	2,910	62,286	217,434	433,282

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, 2011

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	----- Special Revenue Funds -----						
	Early Childhood Fund	County Highway Fund	County Bridge Fund	County Motor Fuel Tax Fund	Highway Federal Aid Matching Fund	Tort Immunity Fund	Social Security Fund
REVENUES:							
Property Tax	\$0	\$1,970,178	\$989,180	\$0	\$8,182	\$1,114,912	\$1,464,662
Public Safety Sales Tax	0	0	0	0	0	0	0
Intergovernmental Revenue	6,950,068	43,507	59,654	2,843,335	0	0	0
Fines & Forfeitures	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0
Charges for Services	35,269	457,584	0	0	0	0	0
Interest on Program Loans	0	0	0	0	0	0	0
Investment Earnings	1,218	91	1,083	2,792	270	0	279
Miscellaneous	12,622	13,233	4,451	0	0	0	0
<b>Total Revenues</b>	<b>6,999,177</b>	<b>2,484,593</b>	<b>1,054,368</b>	<b>2,846,127</b>	<b>8,452</b>	<b>1,114,912</b>	<b>1,464,941</b>
EXPENDITURES:							
Current: General Government	0	0	0	0	0	222,224	244,014
Justice & Public Safety	0	0	0	0	0	1,216,756	1,130,690
Health	0	0	0	0	0	0	0
Education	6,425,486	0	0	0	0	0	0
Social Services	0	0	0	0	0	0	0
Development	0	0	0	0	0	4,130	15,419
Highways & Bridges	0	2,713,253	649,810	3,905,570	0	0	97,755
Debt Service: Principal Retirement	0	0	0	0	0	0	0
Interest & Fiscal Charges	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>6,425,486</b>	<b>2,713,253</b>	<b>649,810</b>	<b>3,905,570</b>	<b>0</b>	<b>1,443,110</b>	<b>1,487,878</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	573,691	(228,660)	404,558	(1,059,443)	8,452	(328,198)	(22,937)
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	70,632	0	0	0	0	0
Transfers Out	0	(105,591)	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>(34,959)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
NET CHANGE IN FUND BALANCE	573,691	(263,619)	404,558	(1,059,443)	8,452	(328,198)	(22,937)
FUND BALANCES (DEFICITS)--Beginning of Year	1,033,349	418,891	1,556,602	5,114,119	342,786	(608,876)	448,667
FUND BALANCES (DEFICITS)--End of Year	1,607,040	155,272	1,961,160	4,054,676	351,238	(937,074)	425,730

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, 2011

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	/----- Debt Service Funds -----\ 2003 Nursing Home Bond Debt Service Fund		/----- Capital Projects Funds -----\ Art Bartell Building Construction Fund      Court Complex Construction Fund      Highway Facility Construction Fund      Capital Asset Replacement Fund				Total Non-Major Governmental Funds
	Fund	Fund	Fund	Fund	Fund	Fund	
<b>REVENUES:</b>							
Property Tax	\$1,604,121	\$0	\$0	\$0	\$0	\$0	\$8,077,601
Public Safety Sales Tax	0	0	0	0	0	0	4,439,505
Intergovernmental Revenue	0	0	0	0	0	0	11,713,525
Fines & Forfeitures	0	0	0	0	0	0	63,443
Licenses & Permits	0	0	0	0	0	0	329,882
Charges for Services	0	0	0	0	0	0	2,144,510
Interest on Program Loans	0	0	0	0	0	0	229,620
Investment Earnings	1,434	60	405	611	90	472	18,731
Miscellaneous	0	0	0	11	0	0	162,057
<b>Total Revenues</b>	<b>1,605,555</b>	<b>60</b>	<b>405</b>	<b>622</b>	<b>90</b>	<b>472</b>	<b>27,178,874</b>
<b>EXPENDITURES:</b>							
Current: General Government	0	0	1,541,820	0	0	178,431	2,741,883
Justice & Public Safety	0	0	0	0	0	302,907	4,717,224
Health	0	0	0	0	0	0	2,611,738
Education	0	0	0	0	0	0	6,425,486
Social Services	60,474	0	0	0	0	0	60,474
Development	0	0	0	0	0	3,326	226,115
Highways & Bridges	0	0	0	0	0	0	7,366,388
Debt Service: Principal Retirement	935,000	150,000	0	0	0	0	2,065,000
Interest & Fiscal Charges	536,995	48,095	0	0	0	0	2,075,371
<b>Total Expenditures</b>	<b>1,532,469</b>	<b>198,095</b>	<b>1,541,820</b>	<b>0</b>	<b>0</b>	<b>484,664</b>	<b>28,289,679</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>73,086</b>	<b>(198,035)</b>	<b>(1,541,415)</b>	<b>622</b>	<b>90</b>	<b>(484,192)</b>	<b>(1,110,805)</b>
<b>OTHER FINANCING SOURCES (USES):</b>							
Sale of General Obligation Bonds	0	0	1,995,000	0	0	0	1,995,000
Premium on General Obligation Bonds	0	0	9,475	0	0	0	9,475
Sale of Refunding Bonds	4,355,000	0	0	0	0	0	4,355,000
Premium on Refunding Bonds	268,253	0	0	0	0	0	268,253
Payment to Refunded Bond Escrow Agent	(4,556,962)	0	0	0	0	0	(4,556,962)
Transfers In	0	199,908	0	0	0	201,507	822,698
Transfers Out	0	0	0	0	0	0	(2,206,285)
<b>Net Other Financing Sources (Uses)</b>	<b>66,291</b>	<b>199,908</b>	<b>2,004,475</b>	<b>0</b>	<b>0</b>	<b>201,507</b>	<b>687,179</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>139,377</b>	<b>1,873</b>	<b>463,060</b>	<b>622</b>	<b>90</b>	<b>(282,685)</b>	<b>(423,626)</b>
<b>FUND BALANCES (DEFICITS)--Beginning of Year</b>	<b>1,589,188</b>	<b>175,898</b>	<b>0</b>	<b>998,595</b>	<b>155,058</b>	<b>768,609</b>	<b>27,347,319</b>
<b>FUND BALANCES (DEFICITS)--End of Year</b>	<b>1,728,565</b>	<b>177,771</b>	<b>463,060</b>	<b>999,217</b>	<b>155,148</b>	<b>485,924</b>	<b>26,923,693</b>

COUNTY OF CHAMPAIGN, ILLINOIS  
 ALL INTERNAL SERVICE FUNDS  
 COMBINING STATEMENT OF NET ASSETS  
 NOVEMBER 30, 2011

	Self-Funded Insurance Fund	Employee Health Insurance Fund	Total Internal Service Funds
<u>ASSETS</u>			
CURRENT ASSETS:			
Cash	\$2,620,684	\$168,173	\$2,788,857
Investments	0	0	0
Receivables, Net of Uncollectible Amounts:			
Intergovernmental	136	0	136
Accrued Interest	0	0	0
Other	0	0	0
Due From Other Funds	158,446	11,149	169,595
Total Assets	<u>2,779,266</u>	<u>179,322</u>	<u>2,958,588</u>
<u>LIABILITIES</u>			
CURRENT LIABILITIES:			
Accounts Payable	65,435	10,899	76,334
Due to Other Funds	609	55	664
Funds Held for Others	0	67,659	67,659
Estimated Claims Payable	717,653	0	717,653
NONCURRENT LIABILITIES:			
Estimated Claims Payable	1,649,049	0	1,649,049
Total Liabilities	<u>2,432,746</u>	<u>78,613</u>	<u>2,511,359</u>
<u>NET ASSETS</u>			
Unrestricted	<u>346,520</u>	<u>100,709</u>	<u>447,229</u>
Total Net Assets	<u><u>346,520</u></u>	<u><u>100,709</u></u>	<u><u>447,229</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS  
 ALL INTERNAL SERVICE FUNDS  
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS  
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	Self-Funded Insurance Fund	Employee Health Insurance Fund	Total Internal Service Funds
OPERATING REVENUES:			
Charges for Services	\$1,987,216	\$5,118,652	\$7,105,868
Miscellaneous	49,412	0	49,412
Total Operating Revenues	<u>2,036,628</u>	<u>5,118,652</u>	<u>7,155,280</u>
OPERATING EXPENSES:			
Salaries	14,936	0	14,936
Fringe Benefits	842,749	5,111,339	5,954,088
Commodities	0	83	83
Services	766,200	30	766,230
Total Operating Expenses	<u>1,623,885</u>	<u>5,111,452</u>	<u>6,735,337</u>
OPERATING INCOME (LOSS)	<u>412,743</u>	<u>7,200</u>	<u>419,943</u>
NON-OPERATING REVENUES (EXPENSES):			
Investment Earnings	1,732	201	1,933
Net Non-Operating Revenues (Expenses)	<u>1,732</u>	<u>201</u>	<u>1,933</u>
INCOME (LOSS) BEFORE TRANSFERS	414,475	7,401	421,876
Transfers In	0	0	0
Transfers Out	0	0	0
CHANGE IN NET ASSETS	414,475	7,401	421,876
NET ASSETS--Beginning of Year	<u>(67,955)</u>	<u>93,308</u>	<u>25,353</u>
NET ASSETS--End of Year	<u><u>346,520</u></u>	<u><u>100,709</u></u>	<u><u>447,229</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS  
ALL INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF CASH FLOWS  
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	Self-Funded Insurance Fund	Employee Health Insurance Fund	Total Internal Service Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Cash Receipts from Other Funds and Employees for Services	\$1,977,311	\$5,110,045	\$7,087,356
Cash Receipts for Claims Reimbursements	49,412	0	49,412
Cash Payments to Employees for Services	(14,936)	0	(14,936)
Cash Payments to Suppliers for Goods and Services	(612,779)	(5,110,680)	(5,723,459)
Cash Payments for Claims	(759,756)	0	(759,756)
Net Cash Provided (Used) By Operating Activities	<u>639,252</u>	<u>(635)</u>	<u>638,617</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>			
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>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>			
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>
<b>CASH FLOWS FROM INVESTMENT ACTIVITIES:</b>			
Interest Received on Investments and Bank Deposits	1,732	201	1,933
Net Cash Provided (Used) By Investment Activities	<u>1,732</u>	<u>201</u>	<u>1,933</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>640,984</b>	<b>(434)</b>	<b>640,550</b>
Cash and Cash Equivalents at Beginning of Year	<u>1,979,700</u>	<u>168,607</u>	<u>2,148,307</u>
Cash and Cash Equivalents at End of Year	<u><u>2,620,684</u></u>	<u><u>168,173</u></u>	<u><u>2,788,857</u></u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>			
Operating Income (Loss)	\$412,743	\$7,200	\$419,943
Adjust For Non-Cash Revenue/Expense:			
Increase (Decrease) in Estimated Claims Payable	194,162	0	194,162
Adjust For Non-Revenue/Expense Cash Flows:			
Decrease (Increase) in Receivables	(26)	1,538	1,512
Decrease (Increase) in Due From Other Funds	(9,879)	(10,145)	(20,024)
Increase (Decrease) in Payables	41,643	9,895	51,538
Increase (Decrease) in Due To Other Funds	609	(124)	485
Increase (Decrease) in Unremitted Payroll Withholdings	0	(8,999)	(8,999)
Net Cash Provided (Used) By Operating Activities	<u><u>639,252</u></u>	<u><u>(635)</u></u>	<u><u>638,617</u></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 ASSETS  
 NOVEMBER 30, 2011

	Township Motor Fuel Tax Fund	Township Bridge Fund	Total Private Purpose Trust Funds
<u>ASSETS</u>			
Cash	\$695,076	\$480,559	\$1,175,635
Investments	500,000	0	500,000
Receivables:			
Intergovernmental	175,765	0	175,765
Accrued Interest	0	0	0
Other	0	0	0
Due From Other Funds	0	0	0
Total Assets	<u>1,370,841</u>	<u>480,559</u>	<u>1,851,400</u>
<u>LIABILITIES</u>			
Accounts Payable	0	187,726	187,726
Due to Other Funds	78,875	0	78,875
Funds Held For Others	0	0	0
Total Liabilities	<u>78,875</u>	<u>187,726</u>	<u>266,601</u>
<u>NET ASSETS</u>			
Held in Trust for Other Governments	<u>1,291,966</u>	<u>292,833</u>	<u>1,584,799</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
 ALL PRIVATE PURPOSE TRUST FUNDS  
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS  
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	Township Motor Fuel Tax Fund	Township Bridge Fund	Total Private Purpose Trust Funds
<b>ADDITIONS:</b>			
Intergovernmental Revenue	\$2,423,796	\$395,538	\$2,819,334
Investment Earnings	1,224	176	1,400
Miscellaneous	0	0	0
<b>Total Additions</b>	<b>2,425,020</b>	<b>395,714</b>	<b>2,820,734</b>
<b>DEDUCTIONS:</b>			
Township Road & Bridge Maintenance:			
Salaries	0	0	0
Fringe Benefits	0	0	0
Commodities	0	0	0
Services	2,318,294	0	2,318,294
Capital Outlay	0	337,251	337,251
<b>Total Deductions</b>	<b>2,318,294</b>	<b>337,251</b>	<b>2,655,545</b>
<b>CHANGE IN NET ASSETS</b>	<b>106,726</b>	<b>58,463</b>	<b>165,189</b>
<b>NET ASSETS--Beginning Of Year</b>	<b>1,185,240</b>	<b>234,370</b>	<b>1,419,610</b>
<b>NET ASSETS--End Of Year</b>	<b>1,291,966</b>	<b>292,833</b>	<b>1,584,799</b>

COUNTY OF CHAMPAIGN, ILLINOIS  
 ALL AGENCY FUNDS  
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS  
 NOVEMBER 30, 2011

	Garnishments Fund	Inheritance Tax Fund	Estate Fund	Property Condemnations Fund	County Collector Fund
<u>ASSETS</u>					
Cash	\$4,098	\$712,736	\$30,561	\$41,920	\$254,611
Investments	0	0	0	0	0
Receivables:					
Intergovernmental	0	0	0	0	48,167
Total Assets	4,098	712,736	30,561	41,920	302,778
<u>LIABILITIES</u>					
Funds Held For Others	4,098	712,736	30,561	41,920	302,778
Total Liabilities	4,098	712,736	30,561	41,920	302,778
<u>NET ASSETS</u>					
Held in Trust for Other Governments	0	0	0	0	0

COUNTY OF CHAMPAIGN, ILLINOIS  
 ALL AGENCY FUNDS  
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS  
 NOVEMBER 30, 2011

	Circuit Clerk Fund	County Clerk Fund	Court Services Fund	Total Agency Funds
<u>ASSETS</u>				
Cash	\$313,077	\$257,124	\$11,677	\$1,625,804
Investments	1,180,000	4,208	0	1,184,208
Receivables:				
Intergovernmental	753	0	0	48,920
Total Assets	1,493,830	261,332	11,677	2,858,932
<u>LIABILITIES</u>				
Funds Held For Others	1,493,830	261,332	11,677	2,858,932
Total Liabilities	1,493,830	261,332	11,677	2,858,932
<u>NET ASSETS</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 FISCAL YEAR ENDED NOVEMBER 30, 2011

	Balance <u>11/30/10</u>	Additions	Deductions	Balance <u>11/30/11</u>
<b><u>GARNISHMENTS FUND</u></b>				
ASSETS:				
Cash	\$1,167	\$189,106	\$186,175	\$4,098
Total Assets	<u>1,167</u>	<u>189,106</u>	<u>186,175</u>	<u>4,098</u>
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	1,167	189,106	186,175	4,098
Total Liabilities	<u>1,167</u>	<u>189,106</u>	<u>186,175</u>	<u>4,098</u>
<b><u>INHERITANCE TAX FUND</u></b>				
ASSETS:				
Cash	\$0	\$1,275,847	\$563,111	\$712,736
Investments	0	0	0	0
Total Assets	<u>0</u>	<u>1,275,847</u>	<u>563,111</u>	<u>712,736</u>
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	0	1,275,847	563,111	712,736
Total Liabilities	<u>0</u>	<u>1,275,847</u>	<u>563,111</u>	<u>712,736</u>
<b><u>ESTATE FUND</u></b>				
ASSETS:				
Cash	\$30,561	\$0	\$0	\$30,561
Investments	0	0	0	0
Total Assets	<u>30,561</u>	<u>0</u>	<u>0</u>	<u>30,561</u>
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	30,561	0	0	30,561
Total Liabilities	<u>30,561</u>	<u>0</u>	<u>0</u>	<u>30,561</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
ALL AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	<u>Balance</u> <u>11/30/10</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>11/30/11</u>
<b><u>PROPERTY CONDEMNATIONS FUND</u></b>				
ASSETS:				
Cash	\$44,420	\$0	\$2,500	\$41,920
Investments	0	0	0	0
Total Assets	<u>44,420</u>	<u>0</u>	<u>2,500</u>	<u>41,920</u>
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	44,420	0	2,500	41,920
Total Liabilities	<u>44,420</u>	<u>0</u>	<u>2,500</u>	<u>41,920</u>
<b><u>COUNTY COLLECTOR FUND</u></b>				
ASSETS:				
Cash	\$246,010	\$342,448,198	\$342,439,597	\$254,611
Investments	0	0	0	0
Intergovernmental Receivable	2,961	343,838	298,632	48,167
Total Assets	<u>248,971</u>	<u>342,792,036</u>	<u>342,738,229</u>	<u>302,778</u>
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	248,971	289,618,378	289,564,571	302,778
Total Liabilities	<u>248,971</u>	<u>289,618,378</u>	<u>289,564,571</u>	<u>302,778</u>
<b><u>CIRCUIT CLERK FUND</u></b>				
ASSETS:				
Cash	\$365,076	\$10,713,581	\$10,765,580	\$313,077
Investments	1,180,000	250,000	250,000	1,180,000
Intergovernmental Receivable	0	900	147	753
Total Assets	<u>1,545,076</u>	<u>10,964,481</u>	<u>11,015,727</u>	<u>1,493,830</u>
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	1,545,076	9,800,231	9,851,477	1,493,830
Total Liabilities	<u>1,545,076</u>	<u>9,800,231</u>	<u>9,851,477</u>	<u>1,493,830</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
ALL AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	<u>Balance</u> <u>11/30/10</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>11/30/11</u>
<b><u>COUNTY CLERK FUND</u></b>				
ASSETS:				
Cash	\$279,059	\$5,860,153	\$5,882,088	\$257,124
Investments	74,018	350,190	420,000	4,208
Total Assets	<u>353,077</u>	<u>6,210,343</u>	<u>6,302,088</u>	<u>261,332</u>
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	353,077	5,209,485	5,301,230	261,332
Total Liabilities	<u>353,077</u>	<u>5,209,485</u>	<u>5,301,230</u>	<u>261,332</u>
<b><u>COURT SERVICES FUND</u></b>				
ASSETS:				
Cash	\$11,110	\$4,516	\$3,949	\$11,677
Total Assets	<u>11,110</u>	<u>4,516</u>	<u>3,949</u>	<u>11,677</u>
LIABILITIES:				
Funds Held For Others	\$11,110	\$4,516	\$3,949	\$11,677
Total Liabilities	<u>11,110</u>	<u>4,516</u>	<u>3,949</u>	<u>11,677</u>
<b><u>TOTAL ALL AGENCY FUNDS</u></b>				
ASSETS:				
Cash	\$977,403	\$360,491,401	\$359,843,000	\$1,625,804
Investments	1,254,018	600,190	670,000	1,184,208
Intergovernmental Receivable	2,961	344,738	298,779	48,920
Due From Other Funds	0	0	0	0
Total Assets	<u>2,234,382</u>	<u>361,436,329</u>	<u>360,811,779</u>	<u>2,858,932</u>
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	2,234,382	306,097,563	305,473,013	2,858,932
Total Liabilities	<u>2,234,382</u>	<u>306,097,563</u>	<u>305,473,013</u>	<u>2,858,932</u>