

INDIVIDUAL FUND
STATEMENTS AND SCHEDULES

GENERAL CORPORATE FUND

Purpose: The General Corporate Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2011 and 2010

	2011	2010
<u>ASSETS</u>		
Cash	\$3,141,334	\$2,583,926
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	8,237,667	8,057,006
Intergovernmental	1,427,983	1,223,568
Accrued Interest	0	0
Other	44,676	46,711
Due From Other Funds	1,101,483	1,009,852
Inventories	13,594	25,870
Resident Trust Accounts	4,620	9,868
Total Assets	13,971,357	12,956,801
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	1,015,459	869,447
Accounts Payable	347,565	829,558
Due To Other Funds	132,112	269,151
Funds Held For Others	4,800	9,868
Deferred Revenues	8,684,907	8,079,122
Total Liabilities	10,184,843	10,057,146
 FUND BALANCE:		
Restricted For Debt Service	270,540	268,856
Unassigned	3,515,974	2,630,799
Total Fund Balance	3,786,514	2,899,655
Total Liabilities and Fund Balance	13,971,357	12,956,801

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--ALL DEPARTMENTS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$8,763,857	\$8,763,857	\$8,847,710	\$8,847,710	\$8,715,946
Hotel / Motel Tax	22,232	22,232	31,000	31,000	27,580
County Auto Rental Tax	19,140	19,140	15,000	15,000	14,552
Intergovernmental Revenue	14,172,965	14,172,965	13,326,700	13,091,139	13,353,851
Fines & Forfeitures	959,767	959,767	1,082,500	1,082,500	1,070,108
Licenses & Permits	861,713	861,713	766,250	766,250	848,662
Charges for Services	4,068,114	4,048,232	4,285,300	4,201,074	4,151,842
Rents and Royalties	589,936	1,007,936	618,754	618,754	587,699
Investment Earnings	21,194	21,194	23,500	23,500	49,718
Miscellaneous	116,377	116,377	106,509	98,509	120,811
Total Revenues	29,595,295	29,993,413	29,103,223	28,775,436	28,940,769
EXPENDITURES:					
Current:					
Salaries	19,626,261	19,641,197	20,005,960	19,701,672	19,563,632
Fringe Benefits	2,608,205	2,623,967	2,750,052	2,748,265	2,450,857
Commodities	1,554,064	1,570,057	1,601,823	1,547,958	1,312,821
Services	5,781,414	5,814,563	6,013,793	6,171,674	5,919,869
Capital Outlay	304,862	304,862	313,489	90,050	192,147
Debt Service:					
Principal Retirement	212,500	212,500	212,500	212,500	207,500
Interest & Fiscal Charges	180,550	180,550	183,479	149,479	154,241
Total Expenditures	30,267,856	30,347,696	31,081,096	30,621,598	29,801,067
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(672,561)	(354,283)	(1,977,873)	(1,846,162)	(860,298)
OTHER FINANCING SOURCES (USES):					
Transfers In	1,857,581	1,889,370	2,146,548	2,145,548	2,215,919
Transfers Out	(298,161)	(298,161)	(311,694)	(299,386)	(309,865)
Net Other Financing Sources (Uses)	1,559,420	1,591,209	1,834,854	1,846,162	1,906,054
NET CHANGE IN FUND BALANCE	886,859	1,236,926	(143,019)	0	1,045,756
FUND BALANCE--Beginning of Year	2,899,655	2,899,655	2,899,655	2,899,655	1,853,899
FUND BALANCE--End of Year	3,786,514	4,136,581	2,756,636	2,899,655	2,899,655
Revenues/Sources Conversion to GAAP Basis		(350,067)			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance		3,786,514			

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--COUNTY BOARD DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	39,003	39,003	40,250	40,250	30,301
Charges for Services	1,126	1,126	1,000	1,000	734
Rents and Royalties	259,263	259,263	277,000	277,000	269,036
Investment Earnings	0	0	0	0	0
Miscellaneous	11,064	11,064	9,000	1,500	7,441
Total Revenues	310,456	310,456	327,250	319,750	307,512
EXPENDITURES:					
General Government:					
Salaries	201,933	201,933	202,255	195,255	186,986
Fringe Benefits	1,953	1,953	4,000	4,000	101
Commodities	678	678	678	1,310	1,445
Services	64,242	64,242	64,900	55,600	51,445
Capital Outlay	0	0	0	0	0
Total Expenditures	268,806	268,806	271,833	256,165	239,977
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	41,650	41,650	55,417	63,585	67,535
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	9,718	9,718	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	9,718	9,718	0
NET CHANGE IN FUND BALANCE	41,650	41,650	65,135	73,303	67,535

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--DEBT SERVICE DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	94,301	94,301	403,209	403,209	95,314
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	94,301	94,301	403,209	403,209	95,314
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Debt Service:					
Principal Retirement	160,000	160,000	160,000	160,000	155,000
Interest & Fiscal Charges	147,209	147,209	148,944	149,479	154,241
Total Expenditures	307,209	307,209	308,944	309,479	309,241
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(212,908)	(212,908)	94,265	93,730	(213,927)
OTHER FINANCING SOURCES (USES):					
Transfers In	308,909	308,909	307,479	307,479	310,509
Transfers Out	(94,317)	(94,317)	(94,317)	(94,317)	(94,967)
Net Other Financing Sources (Uses)	214,592	214,592	213,162	213,162	215,542
NET CHANGE IN FUND BALANCE	1,684	1,684	307,427	306,892	1,615

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--ADMINISTRATIVE SERVICES DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	6,449	6,449	8,500	8,500	3,909
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	2,501	2,501	38,000	38,000	41,581
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	16,518	16,518	18,000	18,000	15,856
Total Revenues	25,468	25,468	64,500	64,500	61,346
EXPENDITURES:					
General Government:					
Salaries	561,440	576,376	610,531	813,565	833,411
Fringe Benefits	0	0	0	0	0
Commodities	247,046	263,039	263,161	297,450	206,707
Services	135,868	135,868	138,249	266,500	261,396
Capital Outlay	0	0	0	0	0
Total Expenditures	944,354	975,283	1,011,941	1,377,515	1,301,514
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(918,886)	(949,815)	(947,441)	(1,313,015)	(1,240,168)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	30,929	79,926	79,926	48,262
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	30,929	79,926	79,926	48,262
NET CHANGE IN FUND BALANCE	(918,886)	(918,886)	(867,515)	(1,233,089)	(1,191,906)

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--COOPERATIVE EXTENSION SERVICE DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$398,945	\$398,945	\$399,056	\$399,056	\$417,065
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	<u>398,945</u>	<u>398,945</u>	<u>399,056</u>	<u>399,056</u>	<u>417,065</u>
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	398,766	398,766	399,056	399,056	417,413
Capital Outlay	0	0	0	0	0
Total Expenditures	<u>398,766</u>	<u>398,766</u>	<u>399,056</u>	<u>399,056</u>	<u>417,413</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>179</u>	<u>179</u>	<u>0</u>	<u>0</u>	<u>(348)</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET CHANGE IN FUND BALANCE	<u><u>179</u></u>	<u><u>179</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>(348)</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--COUNTY AUDITOR DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	6,500	6,500	6,500	2,600	4,196
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	135,708	135,708	90,000	90,000	99,481
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	15,000	15,000	15,004	15,004	15,000
Total Revenues	157,208	157,208	111,504	107,604	118,677
EXPENDITURES:					
General Government:					
Salaries	318,254	318,254	318,256	304,262	296,695
Fringe Benefits	0	0	0	0	0
Commodities	3,957	3,957	4,550	4,400	2,665
Services	2,661	2,661	3,882	4,032	3,900
Capital Outlay	0	0	0	0	0
Total Expenditures	324,872	324,872	326,688	312,694	303,260
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(167,664)	(167,664)	(215,184)	(205,090)	(184,583)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(167,664)	(167,664)	(215,184)	(205,090)	(184,583)

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--BOARD OF REVIEW DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	0	0	0	0	0
EXPENDITURES:					
General Government:					
Salaries	112,815	112,815	112,817	105,236	101,578
Fringe Benefits	0	0	0	0	0
Commodities	556	556	1,130	1,300	954
Services	7,950	7,950	8,370	8,200	5,180
Capital Outlay	0	0	0	0	0
Total Expenditures	121,321	121,321	122,317	114,736	107,712
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(121,321)	(121,321)	(122,317)	(114,736)	(107,712)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(121,321)	(121,321)	(122,317)	(114,736)	(107,712)

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--COUNTY CLERK DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	77,702	77,702	35,962	26,500	36,794
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	20,319	20,319	19,000	19,000	19,518
Charges for Services	239,095	239,095	220,000	220,000	201,427
Rents and Royalties	0	0	0	0	0
Investment Earnings	457	457	500	500	546
Miscellaneous	762	762	0	0	4,106
Total Revenues	338,335	338,335	275,462	266,000	262,391
EXPENDITURES:					
General Government:					
Salaries	563,333	563,333	569,705	530,792	536,240
Fringe Benefits	0	0	0	0	0
Commodities	70,759	70,759	78,350	69,250	62,760
Services	148,713	148,713	167,920	191,520	240,446
Capital Outlay	22,425	22,425	22,500	8,000	4,751
Total Expenditures	805,230	805,230	838,475	799,562	844,197
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(466,895)	(466,895)	(563,013)	(533,562)	(581,806)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	63,623
Transfers Out	(9,075)	(9,075)	(9,075)	0	0
Net Other Financing Sources (Uses)	(9,075)	(9,075)	(9,075)	0	63,623
NET CHANGE IN FUND BALANCE	(475,970)	(475,970)	(572,088)	(533,562)	(518,183)

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--RECORDER DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	6,500	6,500	6,500	6,500	6,500
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	771,847	771,847	680,000	680,000	766,298
Charges for Services	652,852	652,852	694,000	634,000	720,003
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	8,443	8,443	15,000	15,000	11,426
Total Revenues	1,439,642	1,439,642	1,395,500	1,335,500	1,504,227
EXPENDITURES:					
General Government:					
Salaries	208,117	208,117	209,036	204,374	201,183
Fringe Benefits	0	0	0	0	0
Commodities	501,593	501,593	501,625	449,100	496,177
Services	199,526	199,526	205,670	204,195	244,531
Capital Outlay	0	0	0	0	0
Total Expenditures	909,236	909,236	916,331	857,669	941,891
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	530,406	530,406	479,169	477,831	562,336
OTHER FINANCING SOURCES (USES):					
Transfers In	83,087	83,087	89,428	88,428	105,185
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	83,087	83,087	89,428	88,428	105,185
NET CHANGE IN FUND BALANCE	613,493	613,493	568,597	566,259	667,521

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--SUPERVISOR OF ASSESSMENTS DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	31,417	31,417	14,339	14,339	25,486
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	353	353	0	0	106
Total Revenues	31,770	31,770	14,339	14,339	25,592
EXPENDITURES:					
General Government:					
Salaries	306,763	306,763	308,443	302,223	295,292
Fringe Benefits	0	0	0	0	0
Commodities	4,092	4,092	4,305	5,230	4,739
Services	66,054	66,054	96,870	97,420	6,394
Capital Outlay	1,475	1,475	1,475	0	0
Total Expenditures	378,384	378,384	411,093	404,873	306,425
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(346,614)	(346,614)	(396,754)	(390,534)	(280,833)
OTHER FINANCING SOURCES (USES):					
Transfers In	30,342	30,342	28,336	28,336	29,791
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	30,342	30,342	28,336	28,336	29,791
NET CHANGE IN FUND BALANCE	(316,272)	(316,272)	(368,418)	(362,198)	(251,042)

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--COUNTY TREASURER DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$678,071	\$678,071	\$724,000	\$724,000	\$640,897
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	22,951	22,951	32,500	32,500	30,257
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	4,180	4,180	3,450	3,450	3,990
Rents and Royalties	0	0	0	0	0
Investment Earnings	1,848	1,848	5,000	5,000	9,249
Miscellaneous	2	2	0	0	50
Total Revenues	707,052	707,052	764,950	764,950	684,443
EXPENDITURES:					
General Government:					
Salaries	237,094	237,094	237,093	233,412	228,289
Fringe Benefits	0	0	0	0	0
Commodities	10,341	10,341	10,575	10,220	11,152
Services	5,466	5,466	5,699	6,054	4,755
Capital Outlay	0	0	0	0	0
Total Expenditures	252,901	252,901	253,367	249,686	244,196
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	454,151	454,151	511,583	515,264	440,247
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	15,695
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	15,695
NET CHANGE IN FUND BALANCE	454,151	454,151	511,583	515,264	455,942

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--INFORMATION TECHNOLOGY DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	38,732	38,732	0	0	0
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	111	111	0	0	0
Total Revenues	38,843	38,843	0	0	0
EXPENDITURES:					
General Government:					
Salaries	204,274	204,274	219,407	0	0
Fringe Benefits	0	0	0	0	0
Commodities	17,963	17,963	18,155	0	0
Services	156,254	162,944	163,755	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	378,491	385,181	401,317	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(339,648)	(346,338)	(401,317)	0	0
OTHER FINANCING SOURCES (USES):					
Transfers In	48,490	55,180	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	48,490	55,180	0	0	0
NET CHANGE IN FUND BALANCE	(291,158)	(291,158)	(401,317)	0	0

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--PUBLIC PROPERTIES DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	92,998	92,998	100,426	0	5,799
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	36,697	36,697	16,924	16,924	24,537
Rents and Royalties	330,673	748,673	341,754	341,754	318,663
Investment Earnings	0	0	0	0	0
Miscellaneous	28,606	28,606	25,005	25,005	21,483
Total Revenues	488,974	906,974	484,109	383,683	370,482
EXPENDITURES:					
General Government:					
Salaries	780,984	780,984	787,197	773,524	772,486
Fringe Benefits	0	0	0	0	0
Commodities	77,775	77,775	82,088	75,017	70,226
Services	1,821,316	1,821,316	1,890,966	1,843,027	1,816,424
Capital Outlay	50,439	50,439	50,766	0	47,832
Debt Service:					
Principal Retirement	52,500	52,500	52,500	52,500	52,500
Interest & Fiscal Charges	32,806	32,806	34,000	0	0
Total Expenditures	2,815,820	2,815,820	2,897,517	2,744,068	2,759,468
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,326,846)	(1,908,846)	(2,413,408)	(2,360,385)	(2,388,986)
OTHER FINANCING SOURCES (USES):					
Transfers In	862,999	862,999	1,131,484	1,131,484	930,448
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	862,999	862,999	1,131,484	1,131,484	930,448
NET CHANGE IN FUND BALANCE	(1,463,847)	(1,045,847)	(1,281,924)	(1,228,901)	(1,458,538)

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--REGIONAL OFFICE OF EDUCATION DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	0	0	0	0	0
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	199,266	199,266	209,062	209,062	207,572
Capital Outlay	0	0	0	0	0
Total Expenditures	199,266	199,266	209,062	209,062	207,572
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(199,266)	(199,266)	(209,062)	(209,062)	(207,572)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(199,266)	(199,266)	(209,062)	(209,062)	(207,572)

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--CIRCUIT CLERK DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	6,500	6,500	6,500	6,500	6,500
Fines & Forfeitures	34,501	34,501	5,000	5,000	10,285
Licenses & Permits	0	0	0	0	0
Charges for Services	1,846,513	1,846,513	2,025,000	2,025,000	1,905,378
Rents and Royalties	0	0	0	0	0
Investment Earnings	18,054	18,054	13,000	13,000	35,415
Miscellaneous	10	10	0	0	54
Total Revenues	1,905,578	1,905,578	2,049,500	2,049,500	1,957,632
EXPENDITURES:					
Justice & Public Safety:					
Salaries	1,014,828	1,014,828	1,033,465	1,009,821	1,005,670
Fringe Benefits	0	0	0	0	0
Commodities	52,154	52,154	54,931	60,654	22,549
Services	24,006	24,006	26,408	20,685	17,958
Capital Outlay	0	0	0	0	0
Total Expenditures	1,090,988	1,090,988	1,114,804	1,091,160	1,046,177
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	814,590	814,590	934,696	958,340	911,455
OTHER FINANCING SOURCES (USES):					
Transfers In	63,145	63,145	63,145	63,145	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	63,145	63,145	63,145	63,145	0
NET CHANGE IN FUND BALANCE	877,735	877,735	997,841	1,021,485	911,455

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--CIRCUIT COURT DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	20
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	328	328	1,000	1,000	207
Total Revenues	328	328	1,000	1,000	227
EXPENDITURES:					
Justice & Public Safety:					
Salaries	537,020	537,020	537,940	534,740	549,841
Fringe Benefits	0	0	0	0	1
Commodities	18,549	18,549	18,551	6,267	10,756
Services	450,559	450,559	453,961	471,220	461,307
Capital Outlay	19,975	19,975	19,975	0	6,870
Total Expenditures	1,026,103	1,026,103	1,030,427	1,012,227	1,028,775
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,025,775)	(1,025,775)	(1,029,427)	(1,011,227)	(1,028,548)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	503
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	503
NET CHANGE IN FUND BALANCE	(1,025,775)	(1,025,775)	(1,029,427)	(1,011,227)	(1,028,045)

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--JURY COMMISSION DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	0	0	0	0	0
EXPENDITURES:					
Justice & Public Safety:					
Salaries	24,346	24,346	32,147	31,563	24,266
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	24,346	24,346	32,147	31,563	24,266
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(24,346)	(24,346)	(32,147)	(31,563)	(24,266)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(24,346)	(24,346)	(32,147)	(31,563)	(24,266)

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--PUBLIC DEFENDER DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	74,921	74,921	39,958	39,958	117,454
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	140,597	140,597	85,000	85,000	114,031
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	40
Total Revenues	215,518	215,518	124,958	124,958	231,525
EXPENDITURES:					
Justice & Public Safety:					
Salaries	935,066	935,066	939,160	961,260	929,380
Fringe Benefits	0	0	0	0	0
Commodities	4,521	4,521	4,524	3,500	3,307
Services	48,819	48,819	53,678	16,002	36,983
Capital Outlay	0	0	0	0	0
Total Expenditures	988,406	988,406	997,362	980,762	969,670
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(772,888)	(772,888)	(872,404)	(855,804)	(738,145)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	2,400	2,400	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	2,400	2,400	0
NET CHANGE IN FUND BALANCE	(772,888)	(772,888)	(870,004)	(853,404)	(738,145)

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--SHERIFF DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	754,169	754,169	664,665	664,665	688,143
Fines & Forfeitures	37,593	37,593	26,000	26,000	26,226
Licenses & Permits	0	0	0	0	0
Charges for Services	198,107	198,107	239,300	239,300	236,159
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	15,494	15,494	6,500	6,500	17,587
Total Revenues	1,005,363	1,005,363	936,465	936,465	968,115
EXPENDITURES:					
Justice & Public Safety:					
Salaries	3,624,728	3,624,728	3,757,772	3,739,112	3,686,368
Fringe Benefits	0	0	0	0	0
Commodities	215,890	215,890	216,350	224,136	143,099
Services	366,001	366,001	366,005	376,916	334,998
Capital Outlay	170,092	170,092	170,092	80,000	19,140
Total Expenditures	4,376,711	4,376,711	4,510,219	4,420,164	4,183,605
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,371,348)	(3,371,348)	(3,573,754)	(3,483,699)	(3,215,490)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(3,371,348)	(3,371,348)	(3,573,754)	(3,483,699)	(3,215,490)

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--STATE'S ATTORNEY DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	191,979	191,979	264,978	174,978	350,094
Fines & Forfeitures	887,673	887,673	1,051,500	1,051,500	1,033,597
Licenses & Permits	0	0	0	0	0
Charges for Services	103,024	83,142	100,000	100,000	93,290
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	114	114	0	0	534
Total Revenues	1,182,790	1,162,908	1,416,478	1,326,478	1,477,515
EXPENDITURES:					
Justice & Public Safety:					
Salaries	1,948,375	1,948,375	1,956,401	1,915,046	1,914,287
Fringe Benefits	0	0	0	0	0
Commodities	39,727	39,727	41,765	29,450	29,492
Services	50,424	50,424	56,704	70,500	55,388
Capital Outlay	1,481	1,481	1,481	0	0
Total Expenditures	2,040,007	2,040,007	2,056,351	2,014,996	1,999,167
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(857,217)	(877,099)	(639,873)	(688,518)	(521,652)
OTHER FINANCING SOURCES (USES):					
Transfers In	66,600	86,482	53,500	53,500	47,728
Transfers Out	(1,109)	(1,109)	(4,165)	(4,165)	(9,980)
Net Other Financing Sources (Uses)	65,491	85,373	49,335	49,335	37,748
NET CHANGE IN FUND BALANCE	(791,726)	(791,726)	(590,538)	(639,183)	(483,904)

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--CORONER DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	6,500	6,500	6,500	2,600	4,196
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	39,354	39,354	35,726	11,500	17,374
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	500	500	500	0	656
Total Revenues	46,354	46,354	42,726	14,100	22,226
EXPENDITURES:					
Justice & Public Safety:					
Salaries	266,228	266,228	265,902	256,655	239,791
Fringe Benefits	0	0	0	0	0
Commodities	25,425	25,425	25,632	12,585	13,536
Services	193,290	193,290	194,416	183,726	187,424
Capital Outlay	14,247	14,247	14,247	0	0
Total Expenditures	499,190	499,190	500,197	452,966	440,751
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(452,836)	(452,836)	(457,471)	(438,866)	(418,525)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(452,836)	(452,836)	(457,471)	(438,866)	(418,525)

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--EMERGENCY MANAGEMENT AGENCY DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	157,791	157,791	51,548	32,000	124,395
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	14
Total Revenues	157,791	157,791	51,548	32,000	124,409
EXPENDITURES:					
Justice & Public Safety:					
Salaries	109,161	109,161	115,879	101,845	101,427
Fringe Benefits	0	0	0	0	0
Commodities	4,404	4,404	6,093	4,773	9,550
Services	5,438	5,438	6,450	6,450	46,491
Capital Outlay	10,121	10,121	18,228	0	113,554
Total Expenditures	129,124	129,124	146,650	113,068	271,022
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	28,667	28,667	(95,102)	(81,068)	(146,613)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	28,667	28,667	(95,102)	(81,068)	(146,613)

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--JUVENILE DETENTION CENTER DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	1,183,669	1,183,669	801,547	801,547	849,679
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	1,200	1,200	12,000	12,000	21,075
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	2,138	2,138	0	0	100
Total Revenues	1,187,007	1,187,007	813,547	813,547	870,854
EXPENDITURES:					
Justice & Public Safety:					
Salaries	1,414,788	1,414,788	1,439,848	1,430,012	1,409,332
Fringe Benefits	0	0	0	0	0
Commodities	20,114	20,114	21,145	20,636	17,078
Services	127,114	127,114	131,319	131,828	119,951
Capital Outlay	0	0	0	0	0
Total Expenditures	1,562,016	1,562,016	1,592,312	1,582,476	1,546,361
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(375,009)	(375,009)	(778,765)	(768,929)	(675,507)
OTHER FINANCING SOURCES (USES):					
Transfers In	122,002	122,002	122,002	122,002	85,319
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	122,002	122,002	122,002	122,002	85,319
NET CHANGE IN FUND BALANCE	(253,007)	(253,007)	(656,763)	(646,927)	(590,188)

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--COURT SERVICES-PROBATION DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	611,826	611,826	454,656	454,656	401,369
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	10	10	0	0	76
Total Revenues	611,836	611,836	454,656	454,656	401,445
EXPENDITURES:					
Justice & Public Safety:					
Salaries	1,375,046	1,375,046	1,390,456	1,382,135	1,394,362
Fringe Benefits	0	0	0	0	0
Commodities	14,460	14,460	16,337	15,749	10,479
Services	6,811	6,811	12,112	12,700	5,086
Capital Outlay	0	0	0	0	0
Total Expenditures	1,396,317	1,396,317	1,418,905	1,410,584	1,409,927
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(784,481)	(784,481)	(964,249)	(955,928)	(1,008,482)
OTHER FINANCING SOURCES (USES):					
Transfers In	22,576	22,576	22,576	22,576	160,387
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	22,576	22,576	22,576	22,576	160,387
NET CHANGE IN FUND BALANCE	(761,905)	(761,905)	(941,673)	(933,352)	(848,095)

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--DEPUTY SHERIFF MERIT COMMISSION DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	0	0	0	0	0
EXPENDITURES:					
Justice & Public Safety:					
Salaries	495	495	1,500	1,500	855
Fringe Benefits	0	0	0	0	0
Commodities	1,285	1,285	1,285	3,591	3,476
Services	19,886	19,886	19,887	14,934	8,857
Capital Outlay	0	0	0	0	0
Total Expenditures	21,666	21,666	22,672	20,025	13,188
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(21,666)	(21,666)	(22,672)	(20,025)	(13,188)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(21,666)	(21,666)	(22,672)	(20,025)	(13,188)

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--CIRCUIT CLERK SUPPORT ENFORCEMENT DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	50,962	50,962	57,883	57,883	64,080
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	50,962	50,962	57,883	57,883	64,080
EXPENDITURES:					
Justice & Public Safety:					
Salaries	34,156	34,156	34,303	33,297	32,872
Fringe Benefits	13,352	13,352	13,712	13,425	12,434
Commodities	0	0	392	392	0
Services	0	0	1,670	1,670	0
Capital Outlay	0	0	0	0	0
Total Expenditures	47,508	47,508	50,077	48,784	45,306
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,454	3,454	7,806	9,099	18,774
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	3,454	3,454	7,806	9,099	18,774

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--CORRECTIONAL CENTER DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	153,146	153,146	141,500	141,500	141,348
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	565,913	565,913	661,200	661,200	637,462
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	16,840	16,840	16,500	16,500	25,918
Total Revenues	735,899	735,899	819,200	819,200	804,728
EXPENDITURES:					
Justice & Public Safety:					
Salaries	4,378,113	4,378,113	4,403,953	4,328,616	4,314,803
Fringe Benefits	0	0	0	0	0
Commodities	206,215	206,215	212,102	236,676	176,316
Services	1,037,247	1,037,247	1,038,483	1,086,226	1,089,920
Capital Outlay	13,274	13,274	13,275	0	0
Total Expenditures	5,634,849	5,634,849	5,667,813	5,651,518	5,581,039
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(4,898,950)	(4,898,950)	(4,848,613)	(4,832,318)	(4,776,311)
OTHER FINANCING SOURCES (USES):					
Transfers In	46,016	46,016	46,016	46,016	20,000
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	46,016	46,016	46,016	46,016	20,000
NET CHANGE IN FUND BALANCE	(4,852,934)	(4,852,934)	(4,802,597)	(4,786,302)	(4,756,311)

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--STATE'S ATTORNEY SUPPORT ENFORCEMENT DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	341,321	341,321	371,261	371,261	326,124
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	341,321	341,321	371,261	371,261	326,124
EXPENDITURES:					
Justice & Public Safety:					
Salaries	255,840	255,840	270,626	266,200	264,193
Fringe Benefits	74,996	74,996	81,340	79,840	67,711
Commodities	12,094	12,094	13,630	12,568	12,929
Services	7,043	7,043	12,038	12,500	9,942
Capital Outlay	1,333	1,333	1,450	2,050	0
Total Expenditures	351,306	351,306	379,084	373,158	354,775
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(9,985)	(9,985)	(7,823)	(1,897)	(28,651)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(9,985)	(9,985)	(7,823)	(1,897)	(28,651)

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--ZONING AND ENFORCEMENT DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	8,325	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	30,544	30,544	27,000	27,000	32,545
Charges for Services	26,015	26,015	23,700	23,700	3,820
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	84	84	0	0	157
Total Revenues	56,643	56,643	59,025	50,700	36,522
EXPENDITURES:					
Development:					
Salaries	213,064	213,064	251,868	247,227	244,025
Fringe Benefits	0	0	0	0	0
Commodities	4,466	4,466	4,469	3,704	3,429
Services	78,596	78,596	89,816	82,536	103,871
Capital Outlay	0	0	0	0	0
Total Expenditures	296,126	296,126	346,153	333,467	351,325
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(239,483)	(239,483)	(287,128)	(282,767)	(314,803)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(239,483)	(239,483)	(287,128)	(282,767)	(314,803)

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--GENERAL COUNTY DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$7,686,841	\$7,686,841	\$7,724,654	\$7,724,654	\$7,657,984
Hotel / Motel Tax	22,232	22,232	31,000	31,000	27,580
County Auto Rental Tax	19,140	19,140	15,000	15,000	14,552
Intergovernmental Revenue	10,301,363	10,301,363	9,849,443	9,849,443	10,072,214
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	36,500	36,500	40,000	40,000	31,480
Rents and Royalties	0	0	0	0	0
Investment Earnings	835	835	5,000	5,000	4,508
Miscellaneous	0	0	0	0	0
Total Revenues	18,066,911	18,066,911	17,665,097	17,665,097	17,808,318
EXPENDITURES:					
General Government:					
Fringe Benefits	479,145	494,907	517,826	517,826	454,305
Services	132,000	158,459	168,349	371,017	132,016
Justice & Public Safety:					
Fringe Benefits	2,017,302	2,017,302	2,110,723	2,110,723	1,890,618
Services	3,600	3,600	3,600	3,600	4,400
Social Services:					
Fringe Benefits	0	0	0	0	0
Services	24,498	24,498	24,498	24,498	45,821
Development:					
Fringe Benefits	21,457	21,457	22,451	22,451	25,687
Services	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest & Fiscal Charges	535	535	535	0	0
Total Expenditures	2,678,537	2,720,758	2,847,982	3,050,115	2,552,847
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	15,388,374	15,346,153	14,817,115	14,614,982	15,255,471
OTHER FINANCING SOURCES (USES):					
Transfers In	135,482	177,703	190,538	190,538	398,469
Transfers Out	(193,660)	(193,660)	(204,137)	(200,904)	(204,918)
Net Other Financing Sources (Uses)	(58,178)	(15,957)	(13,599)	(10,366)	193,551
NET CHANGE IN FUND BALANCE	15,330,196	15,330,196	14,803,516	14,604,616	15,449,022

SPECIAL REVENUE FUNDS

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

COUNTY OF CHAMPAIGN, ILLINOIS
 MENTAL HEALTH FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2011 and 2010

	2011	2010
<u>ASSETS</u>		
Cash	\$2,041,045	\$1,886,977
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	3,729,515	3,638,827
Intergovernmental	1,617	0
Accrued Interest	0	0
Other	0	25
Due From Other Funds	4,119	0
Total Assets	5,776,296	5,525,829
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	17,043	15,227
Accounts Payable	5,588	19,415
Due To Other Funds	3,141	4,819
Funds Held For Others	0	0
Deferred Revenues	3,729,515	3,638,827
Total Liabilities	3,755,287	3,678,288
 FUND BALANCE (DEFICIT):		
Restricted For Health and Education	2,021,009	1,847,541
Total Fund Balance (Deficit)	2,021,009	1,847,541
Total Liabilities and Fund Balance	5,776,296	5,525,829

COUNTY OF CHAMPAIGN, ILLINOIS
 MENTAL HEALTH FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$3,651,526	\$3,651,526	\$3,629,122	\$3,629,122	\$3,522,992
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	420,909	420,909	413,182	334,182	290,397
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	1,508	1,508	5,000	5,000	5,883
Miscellaneous	42,585	42,585	7,250	7,250	46,394
Total Revenues	4,116,528	4,116,528	4,054,554	3,975,554	3,865,666
EXPENDITURES:					
Health:					
Salaries	342,754	342,754	342,757	337,396	326,822
Fringe Benefits	95,660	95,660	99,709	98,693	88,003
Commodities	10,675	10,675	12,500	12,500	13,821
Services	3,490,131	3,490,131	3,619,071	3,546,448	3,329,655
Capital Outlay	3,840	3,840	5,000	5,000	1,545
Total Expenditures	3,943,060	3,943,060	4,079,037	4,000,037	3,759,846
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	173,468	173,468	(24,483)	(24,483)	105,820
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	24,483	24,483	20,852
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	24,483	24,483	20,852
NET CHANGE IN FUND BALANCE	173,468	173,468	0	0	126,672
FUND BALANCE (DEFICIT)--Beginning of Year	1,847,541	1,847,541	1,847,541	1,847,541	1,720,869
FUND BALANCE (DEFICIT)--End of Year	2,021,009	2,021,009	1,847,541	1,847,541	1,847,541
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		2,021,009			

COUNTY OF CHAMPAIGN, ILLINOIS
 DEVELOPMENTAL DISABILITY FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2011 and 2010

	2011	2010
<u>ASSETS</u>		
Cash	\$1,528,703	\$1,505,311
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	3,652,201	3,564,942
Intergovernmental	1,582	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
 Total Assets	 5,182,486	 5,070,253
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	3,652,201	3,564,942
 Total Liabilities	 3,652,201	 3,564,942
 FUND BALANCE (DEFICIT):		
Restricted For Health and Education	1,530,285	1,505,311
 Total Fund Balance (Deficit)	 1,530,285	 1,505,311
 Total Liabilities and Fund Balance	 5,182,486	 5,070,253

COUNTY OF CHAMPAIGN, ILLINOIS
 DEVELOPMENTAL DISABILITY FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$3,574,004	\$3,574,004	\$3,585,739	\$3,585,739	\$3,450,733
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	1,048	1,048	0	0	4,297
Miscellaneous	0	0	0	0	1,000
Total Revenues	3,575,052	3,575,052	3,585,739	3,585,739	3,456,030
EXPENDITURES:					
Health:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	3,550,078	3,550,078	3,588,739	3,585,739	3,495,499
Capital Outlay	0	0	0	0	0
Total Expenditures	3,550,078	3,550,078	3,588,739	3,585,739	3,495,499
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	24,974	24,974	(3,000)	0	(39,469)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	24,974	24,974	(3,000)	0	(39,469)
FUND BALANCE (DEFICIT)--Beginning of Year	1,505,311	1,505,311	1,505,311	1,505,311	1,544,780
FUND BALANCE (DEFICIT)--End of Year	1,530,285	1,530,285	1,502,311	1,505,311	1,505,311
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		1,530,285			

COUNTY OF CHAMPAIGN, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2011 and 2010

	2011	2010
<u>ASSETS</u>		
Cash	\$1,261,775	\$876,410
Investments	0	388,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	3,100,652	3,040,814
Intergovernmental	2,864	1,963
Accrued Interest	0	851
Other	0	0
Due From Other Funds	300,648	196,399
Total Assets	4,665,939	4,504,437
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	225,076	187,886
Due To Other Funds	0	49
Funds Held For Others	0	0
Deferred Revenues	3,100,652	3,040,814
Total Liabilities	3,325,728	3,228,749
 FUND BALANCE (DEFICIT):		
Restricted For Debt Service	422,347	430,014
Restricted For Insurance and Fringe Benefits	917,864	845,674
Total Fund Balance (Deficit)	1,340,211	1,275,688
Total Liabilities and Fund Balance	4,665,939	4,504,437

COUNTY OF CHAMPAIGN, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

Exhibit C-3b

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$3,052,310	\$3,052,310	\$3,063,954	\$3,063,954	\$2,544,597
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	124,000	124,000	124,000	124,000	124,000
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	136,418	136,418	150,404	150,404	137,130
Investment Earnings	1,142	1,142	8,000	8,000	5,671
Miscellaneous	0	0	0	0	0
Total Revenues	3,313,870	3,313,870	3,346,358	3,346,358	2,811,398
EXPENDITURES:					
General Government:					
Fringe Benefits	468,659	487,532	504,665	504,665	449,028
Justice & Public Safety:					
Fringe Benefits	2,147,980	2,230,780	2,309,173	2,309,173	2,056,245
Health:					
Fringe Benefits	0	68,190	70,586	70,586	0
Education:					
Fringe Benefits	0	337,025	348,868	348,868	0
Social Services:					
Fringe Benefits	0	584,547	693,218	693,218	0
Development:					
Fringe Benefits	29,292	335,285	347,067	347,067	32,171
Highways & Bridges:					
Fringe Benefits	185,705	185,705	192,231	192,231	180,760
Debt Service:					
Principal Retirement	350,000	350,000	350,000	350,000	330,000
Interest & Fiscal Charges	67,711	67,711	69,176	69,176	84,558
Total Expenditures	3,249,347	4,646,775	4,884,984	4,884,984	3,132,762
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	64,523	(1,332,905)	(1,538,626)	(1,538,626)	(321,364)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	1,397,428	1,537,056	1,537,056	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	1,397,428	1,537,056	1,537,056	0
NET CHANGE IN FUND BALANCE	64,523	64,523	(1,570)	(1,570)	(321,364)
FUND BALANCE (DEFICIT)--Beginning of Year	1,275,688	1,275,688	1,275,688	1,275,688	1,597,052
FUND BALANCE (DEFICIT)--End of Year	1,340,211	1,340,211	1,274,118	1,274,118	1,275,688
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		1,340,211			

COUNTY OF CHAMPAIGN, ILLINOIS
 REGIONAL PLANNING COMMISSION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2011 and 2010

	2011	2010
<u>ASSETS</u>		
Cash	\$491,983	\$297,015
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	564,383	824,163
Accrued Interest	0	0
Other	19,786	3,282
Due From Other Funds	28,705	111,351
Advances to Other Funds	135,000	165,000
Total Assets	1,239,857	1,400,811
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	198,854	164,052
Accounts Payable	779,934	682,148
Due To Other Funds	95,530	97,397
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	1,074,318	943,597
 FUND BALANCE (DEFICIT):		
Restricted For Development	165,539	457,214
Total Fund Balance (Deficit)	165,539	457,214
Total Liabilities and Fund Balance	1,239,857	1,400,811

COUNTY OF CHAMPAIGN, ILLINOIS
 REGIONAL PLANNING COMMISSION FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	9,686,015	9,686,015	13,503,321	11,974,070	9,645,333
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	786,791	786,791	1,131,433	1,131,433	987,491
Investment Earnings	525	525	1,000	1,000	271
Miscellaneous	82,377	82,377	62,550	62,550	44,540
Total Revenues	10,555,708	10,555,708	14,698,304	13,169,053	10,677,635
EXPENDITURES:					
Development:					
Salaries	2,944,767	2,944,767	3,950,674	3,823,403	2,935,085
Fringe Benefits	765,158	765,158	771,967	697,000	712,956
Commodities	118,765	118,765	293,365	289,600	246,513
Services	7,110,541	6,682,191	10,655,496	9,416,350	6,994,520
Capital Outlay	41,228	41,228	161,439	147,500	113,627
Total Expenditures	10,980,459	10,552,109	15,832,941	14,373,853	11,002,701
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(424,751)	3,599	(1,134,637)	(1,204,800)	(325,066)
OTHER FINANCING SOURCES (USES):					
Transfers In	455,961	476,310	589,000	589,000	381,664
Transfers Out	(322,885)	(326,560)	(394,163)	(324,000)	(284,633)
Net Other Financing Sources (Uses)	133,076	149,750	194,837	265,000	97,031
NET CHANGE IN FUND BALANCE	(291,675)	153,349	(939,800)	(939,800)	(228,035)
FUND BALANCE (DEFICIT)--Beginning of Year	457,214	(83,375)	(83,375)	(83,375)	685,249
FUND BALANCE (DEFICIT)--End of Year	165,539	69,974	(1,023,175)	(1,023,175)	457,214
Revenues/Sources Conversion to GAAP Basis		(20,349)			
Expenditures/Uses Conversion to GAAP Basis		(424,675)			
Beginning Fund Balance Conversion to GAAP Basis		540,589			
GAAP Basis Fund Balance (Deficit)		165,539			

COUNTY OF CHAMPAIGN, ILLINOIS
 REGIONAL PLANNING COMMISSION ECONOMIC DEVELOPMENT LOAN FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2011 and 2010

	2011	2010
<u>ASSETS</u>		
Cash	\$1,427,235	\$783,065
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Program Loans--Current Portion	519,092	481,535
Accrued Interest	10,839	12,757
Other	0	0
Due From Other Funds	0	0
Program Loans Receivable--Long Term Portion	4,525,574	5,206,186
Total Assets	6,482,740	6,483,543
<u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Due To Other Funds	9,573	9,347
Funds Held For Others	0	0
Deferred Revenues	129	462
Advances from Other Funds	135,000	165,000
Total Liabilities	144,702	174,809
FUND BALANCE (DEFICIT):		
Restricted For Development	6,338,038	6,308,734
Total Fund Balance (Deficit)	6,338,038	6,308,734
Total Liabilities and Fund Balance	6,482,740	6,483,543

COUNTY OF CHAMPAIGN, ILLINOIS
 REGIONAL PLANNING COMMISSION ECONOMIC DEVELOPMENT LOAN FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	134,517	134,517	256,000	256,000	451,689
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Interest on Program Loans	229,620	229,620	264,600	264,600	216,216
Investment Earnings	1,150	1,150	1,100	1,100	906
Miscellaneous	0	0	0	0	0
Total Revenues	365,287	365,287	521,700	521,700	668,811
EXPENDITURES:					
Development:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	252	252	11,000	11,000	49,690
Bad Debts	202,988	22,988	197,800	197,500	13,296
Capital Outlay	0	0	0	0	0
Total Expenditures	203,240	23,240	208,800	208,500	62,986
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	162,047	342,047	312,900	313,200	605,825
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(132,743)	(132,743)	(316,200)	(316,500)	(353,983)
Net Other Financing Sources (Uses)	(132,743)	(132,743)	(316,200)	(316,500)	(353,983)
NET CHANGE IN FUND BALANCE	29,304	209,304	(3,300)	(3,300)	251,842
FUND BALANCE (DEFICIT)--Beginning of Year	6,308,734	6,308,734	6,308,734	6,308,734	6,056,892
FUND BALANCE (DEFICIT)--End of Year	6,338,038	6,518,038	6,305,434	6,305,434	6,308,734
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		(180,000)			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		6,338,038			

COUNTY OF CHAMPAIGN, ILLINOIS
 REGIONAL PLANNING COMMISSION USDA REVOLVING LOAN FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2011 and 2010

	2011	2010
<u>ASSETS</u>		
Cash	\$250,035	\$250,142
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Program Loans--Current Portion	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Program Loans Receivable--Long Term Portion	0	0
Total Assets	250,035	250,142
<u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	0	0
FUND BALANCE (DEFICIT):		
Restricted For Development	250,035	250,142
Total Fund Balance (Deficit)	250,035	250,142
Total Liabilities and Fund Balance	250,035	250,142

COUNTY OF CHAMPAIGN, ILLINOIS
 REGIONAL PLANNING COMMISSION USDA REVOLVING LOAN FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	500,000	500,000	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Interest on Program Loans	0	0	1,500	1,500	0
Investment Earnings	226	226	250	250	142
Miscellaneous	0	0	0	0	0
Total Revenues	226	226	501,750	501,750	142
EXPENDITURES:					
Development:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	105,000	105,000	0
Bad Debts	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	105,000	105,000	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	226	226	396,750	396,750	142
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	50,000	50,000	250,000
Transfers Out	(333)	(333)	(10,000)	(10,000)	0
Net Other Financing Sources (Uses)	(333)	(333)	40,000	40,000	250,000
NET CHANGE IN FUND BALANCE	(107)	(107)	436,750	436,750	250,142
FUND BALANCE (DEFICIT)--Beginning of Year	250,142	250,142	250,142	250,142	0
FUND BALANCE (DEFICIT)--End of Year	250,035	250,035	686,892	686,892	250,142
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		250,035			

COUNTY OF CHAMPAIGN, ILLINOIS
GEOGRAPHIC INFORMATION SYSTEM FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2011 and 2010

	2011	2010
<u>ASSETS</u>		
Cash	\$235,301	\$295,824
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	27,724	29,736
Total Assets	263,025	325,560
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Due To Other Funds	1,505	5,962
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	1,505	5,962
 FUND BALANCE (DEFICIT):		
Restricted For General Government	261,520	319,598
Total Fund Balance (Deficit)	261,520	319,598
Total Liabilities and Fund Balance	263,025	325,560

COUNTY OF CHAMPAIGN, ILLINOIS
GEOGRAPHIC INFORMATION SYSTEM FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	252,634	252,634	280,000	280,000	274,602
Investment Earnings	292	292	2,100	2,100	1,803
Miscellaneous	0	0	0	0	0
Total Revenues	252,926	252,926	282,100	282,100	276,405
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	280,662	280,662	282,830	282,810	279,290
Capital Outlay	0	0	2,480	2,500	0
Total Expenditures	280,662	280,662	285,310	285,310	279,290
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(27,736)	(27,736)	(3,210)	(3,210)	(2,885)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(30,342)	(30,342)	(30,852)	(30,852)	(30,377)
Net Other Financing Sources (Uses)	(30,342)	(30,342)	(30,852)	(30,852)	(30,377)
NET CHANGE IN FUND BALANCE	(58,078)	(58,078)	(34,062)	(34,062)	(33,262)
FUND BALANCE (DEFICIT)--Beginning of Year	319,598	319,598	319,598	319,598	352,860
FUND BALANCE (DEFICIT)--End of Year	261,520	261,520	285,536	285,536	319,598
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		261,520			

COUNTY OF CHAMPAIGN, ILLINOIS
 WORKING CASH FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2011 and 2010

	2011	2010
<u>ASSETS</u>		
Cash	\$378,096	\$379,776
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	378,096	379,776
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Due To Other Funds	382	2,062
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	382	2,062
 FUND BALANCE (DEFICIT):		
Restricted For General Government	377,714	377,714
Total Fund Balance (Deficit)	377,714	377,714
Total Liabilities and Fund Balance	378,096	379,776

COUNTY OF CHAMPAIGN, ILLINOIS
 WORKING CASH FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	382	382	1,700	1,700	2,062
Miscellaneous	0	0	0	0	0
Total Revenues	382	382	1,700	1,700	2,062
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	382	382	1,700	1,700	2,062
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(382)	(382)	(1,700)	(1,700)	(2,975)
Net Other Financing Sources (Uses)	(382)	(382)	(1,700)	(1,700)	(2,975)
NET CHANGE IN FUND BALANCE	0	0	0	0	(913)
FUND BALANCE (DEFICIT)--Beginning of Year	377,714	377,714	377,714	377,714	378,627
FUND BALANCE (DEFICIT)--End of Year	377,714	377,714	377,714	377,714	377,714
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		377,714			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY CLERK SURCHARGE FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2011 and 2010

	2011	2010
<u>ASSETS</u>		
Cash	\$1,157	\$510
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	1,157	510
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	1,157	510
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	1,157	510
 FUND BALANCE (DEFICIT):		
Restricted For General Government	0	0
Total Fund Balance (Deficit)	0	0
Total Liabilities and Fund Balance	1,157	510

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY CLERK SURCHARGE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	9,348	9,348	12,000	12,000	8,169
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	9,348	9,348	12,000	12,000	8,169
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	9,348	9,348	12,000	12,000	8,169
Capital Outlay	0	0	0	0	0
Total Expenditures	9,348	9,348	12,000	12,000	8,169
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0	0	0	0	0
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	0	0	0	0	0
FUND BALANCE (DEFICIT)--Beginning of Year	0	0	0	0	0
FUND BALANCE (DEFICIT)--End of Year	0	0	0	0	0
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		0			

COUNTY OF CHAMPAIGN, ILLINOIS
RECORDER'S AUTOMATION FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2011 and 2010

	2011	2010
<u>ASSETS</u>		
Cash	\$555,312	\$608,169
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	18,378	21,652
Total Assets	573,690	629,821
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	732	638
Accounts Payable	3,166	20,502
Due To Other Funds	140	213
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	4,038	21,353
FUND BALANCE (DEFICIT):		
Restricted For General Government	569,652	608,468
Total Fund Balance (Deficit)	569,652	608,468
Total Liabilities and Fund Balance	573,690	629,821

COUNTY OF CHAMPAIGN, ILLINOIS
 RECORDER'S AUTOMATION FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	125,930	125,930	120,000	120,000	138,096
Investment Earnings	592	592	2,500	2,500	2,259
Miscellaneous	76,476	76,476	60,000	60,000	75,455
Total Revenues	202,998	202,998	182,500	182,500	215,810
EXPENDITURES:					
General Government:					
Salaries	14,342	14,342	14,449	13,875	13,639
Fringe Benefits	3,165	3,165	3,168	2,942	2,765
Commodities	22,369	22,369	25,450	20,050	6,981
Services	57,014	57,014	72,101	88,600	73,872
Capital Outlay	61,837	61,837	62,500	55,000	50,500
Total Expenditures	158,727	158,727	177,668	180,467	147,757
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	44,271	44,271	4,832	2,033	68,053
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(83,087)	(83,087)	(83,096)	(80,297)	(105,185)
Net Other Financing Sources (Uses)	(83,087)	(83,087)	(83,096)	(80,297)	(105,185)
NET CHANGE IN FUND BALANCE	(38,816)	(38,816)	(78,264)	(78,264)	(37,132)
FUND BALANCE (DEFICIT)--Beginning of Year	608,468	608,468	608,468	608,468	645,600
FUND BALANCE (DEFICIT)--End of Year	569,652	569,652	530,204	530,204	608,468
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		569,652			

COUNTY OF CHAMPAIGN, ILLINOIS
TAX SALE AUTOMATION FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2011 and 2010

	2011	2010
<u>ASSETS</u>		
Cash	\$59,498	\$50,482
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	59,498	50,482
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	3,965	2,708
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	3,965	2,708
FUND BALANCE (DEFICIT):		
Restricted For General Government	55,533	47,774
Total Fund Balance (Deficit)	55,533	47,774
Total Liabilities and Fund Balance	59,498	50,482

COUNTY OF CHAMPAIGN, ILLINOIS
TAX SALE AUTOMATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	35,314	35,314	36,600	36,600	31,901
Investment Earnings	50	50	240	240	239
Miscellaneous	0	0	0	0	0
Total Revenues	35,364	35,364	36,840	36,840	32,140
EXPENDITURES:					
General Government:					
Salaries	4,948	4,948	7,500	7,500	3,383
Fringe Benefits	608	608	833	833	375
Commodities	6,863	6,863	6,882	4,800	4,434
Services	10,635	10,635	21,067	22,800	9,911
Capital Outlay	4,551	4,551	4,651	5,000	1,898
Total Expenditures	27,605	27,605	40,933	40,933	20,001
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	7,759	7,759	(4,093)	(4,093)	12,139
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	(15,695)
Net Other Financing Sources (Uses)	0	0	0	0	(15,695)
NET CHANGE IN FUND BALANCE	7,759	7,759	(4,093)	(4,093)	(3,556)
FUND BALANCE (DEFICIT)--Beginning of Year	47,774	47,774	47,774	47,774	51,330
FUND BALANCE (DEFICIT)--End of Year	55,533	55,533	43,681	43,681	47,774
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		55,533			

COUNTY OF CHAMPAIGN, ILLINOIS
PROPERTY TAX INTEREST FEE FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2011 and 2010

	2011	2010
<u>ASSETS</u>		
Cash	\$171,539	\$172,261
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	171,539	172,261
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Due To Other Funds	60,100	72,000
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	60,100	72,000
 FUND BALANCE (DEFICIT):		
Restricted For General Government	111,439	100,261
Total Fund Balance (Deficit)	111,439	100,261
Total Liabilities and Fund Balance	171,539	172,261

COUNTY OF CHAMPAIGN, ILLINOIS
PROPERTY TAX INTEREST FEE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	71,160	71,160	60,000	60,000	59,040
Investment Earnings	118	118	1,000	1,000	960
Miscellaneous	0	0	0	0	0
Total Revenues	71,278	71,278	61,000	61,000	60,000
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	71,278	71,278	61,000	61,000	60,000
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(60,100)	(60,100)	(60,100)	(60,100)	(121,100)
Net Other Financing Sources (Uses)	(60,100)	(60,100)	(60,100)	(60,100)	(121,100)
NET CHANGE IN FUND BALANCE	11,178	11,178	900	900	(61,100)
FUND BALANCE (DEFICIT)--Beginning of Year	100,261	100,261	100,261	100,261	161,361
FUND BALANCE (DEFICIT)--End of Year	111,439	111,439	101,161	101,161	100,261
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		111,439			

COUNTY OF CHAMPAIGN, ILLINOIS
 ELECTION ASSISTANCE / ACCESSIBILITY GRANT FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2011 and 2010

	2011	2010
<u>ASSETS</u>		
Cash	\$5,176	\$62,035
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	11,250
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
 Total Assets	 5,176	 73,285
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Due To Other Funds	0	68,118
Funds Held For Others	0	0
Deferred Revenues	0	0
 Total Liabilities	 0	 68,118
 FUND BALANCE (DEFICIT):		
Restricted For General Government	5,176	5,167
 Total Fund Balance (Deficit)	 5,176	 5,167
 Total Liabilities and Fund Balance	 5,176	 73,285

COUNTY OF CHAMPAIGN, ILLINOIS
ELECTION ASSISTANCE / ACCESSIBILITY GRANT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	37,963	37,963	100,000	100,000	147,033
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	9	9	0	0	61
Miscellaneous	0	0	0	0	0
Total Revenues	37,972	37,972	100,000	100,000	147,094
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	9,782
Services	0	0	62,000	100,000	0
Capital Outlay	0	0	0	0	51,358
Total Expenditures	0	0	62,000	100,000	61,140
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	37,972	37,972	38,000	0	85,954
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(37,963)	(37,963)	(38,000)	0	(85,893)
Net Other Financing Sources (Uses)	(37,963)	(37,963)	(38,000)	0	(85,893)
NET CHANGE IN FUND BALANCE	9	9	0	0	61
FUND BALANCE (DEFICIT)--Beginning of Year	5,167	5,167	5,167	5,167	5,106
FUND BALANCE (DEFICIT)--End of Year	5,176	5,176	5,167	5,167	5,167
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		5,176			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY CLERK'S AUTOMATION FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2011 and 2010

	2011	2010
<u>ASSETS</u>		
Cash	\$31,243	\$25,562
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	11,250
Total Assets	31,243	36,812
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	2,881
Accounts Payable	220	194
Due To Other Funds	0	644
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	220	3,719
 FUND BALANCE (DEFICIT):		
Restricted For General Government	31,023	33,093
Total Fund Balance (Deficit)	31,023	33,093
Total Liabilities and Fund Balance	31,243	36,812

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY CLERK'S AUTOMATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	23,574	23,574	20,000	20,000	24,391
Investment Earnings	26	26	100	100	242
Miscellaneous	6,344	6,344	0	0	6,856
Total Revenues	29,944	29,944	20,100	20,100	31,489
EXPENDITURES:					
General Government:					
Salaries	55,975	55,975	80,037	56,475	60,180
Fringe Benefits	10,496	10,496	12,400	8,000	7,020
Commodities	11,838	11,838	15,800	16,000	11,383
Services	743	743	1,700	1,500	782
Capital Outlay	0	0	0	0	0
Total Expenditures	79,052	79,052	109,937	81,975	79,365
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(49,108)	(49,108)	(89,837)	(61,875)	(47,876)
OTHER FINANCING SOURCES (USES):					
Transfers In	47,038	47,038	0	0	22,270
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	47,038	47,038	0	0	22,270
NET CHANGE IN FUND BALANCE	(2,070)	(2,070)	(89,837)	(61,875)	(25,606)
FUND BALANCE (DEFICIT)--Beginning of Year	33,093	33,093	33,093	33,093	58,699
FUND BALANCE (DEFICIT)--End of Year	31,023	31,023	(56,744)	(28,782)	33,093
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		31,023			

COUNTY OF CHAMPAIGN, ILLINOIS
SOLID WASTE MANAGEMENT FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2011 and 2010

	2011	2010
<u>ASSETS</u>		
Cash	\$66,884	\$65,566
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	66,884	65,566
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	0	0
 FUND BALANCE (DEFICIT):		
Committed To General Government	66,884	65,566
Total Fund Balance (Deficit)	66,884	65,566
Total Liabilities and Fund Balance	66,884	65,566

COUNTY OF CHAMPAIGN, ILLINOIS
SOLID WASTE MANAGEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	1,250	1,250	1,200	1,200	650
Charges for Services	0	0	0	0	0
Investment Earnings	68	68	500	500	366
Miscellaneous	0	0	0	0	0
Total Revenues	1,318	1,318	1,700	1,700	1,016
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	200	200	204
Services	0	0	5,250	5,250	2,616
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	5,450	5,450	2,820
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,318	1,318	(3,750)	(3,750)	(1,804)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	(139)
Net Other Financing Sources (Uses)	0	0	0	0	(139)
NET CHANGE IN FUND BALANCE	1,318	1,318	(3,750)	(3,750)	(1,943)
FUND BALANCE (DEFICIT)--Beginning of Year	65,566	65,566	65,566	65,566	67,509
FUND BALANCE (DEFICIT)--End of Year	66,884	66,884	61,816	61,816	65,566
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		66,884			

COUNTY OF CHAMPAIGN, ILLINOIS
ANIMAL CONTROL FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2011 and 2010

	2011	2010
<u>ASSETS</u>		
Cash	\$66,064	\$9,911
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	2,547	1,426
Accrued Interest	0	0
Other	1,832	2,059
Due From Other Funds	0	0
Total Assets	70,443	13,396
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	13,831	12,445
Accounts Payable	8,068	7,186
Due To Other Funds	8,593	17,937
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	30,492	37,568
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	39,951	0
Unassigned	0	(24,172)
Total Fund Balance (Deficit)	39,951	(24,172)
Total Liabilities and Fund Balance	70,443	13,396

COUNTY OF CHAMPAIGN, ILLINOIS
ANIMAL CONTROL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	293,479	293,479	213,849	213,849	151,756
Fines & Forfeitures	1,128	1,128	3,500	3,500	5,102
Licenses & Permits	218,005	218,005	225,000	225,000	217,192
Charges for Services	59,627	59,627	40,800	40,800	47,045
Investment Earnings	36	36	0	0	338
Miscellaneous	1,740	1,740	500	0	917
Total Revenues	574,015	574,015	483,649	483,149	422,350
EXPENDITURES:					
Justice & Public Safety:					
Salaries	279,062	279,062	279,064	271,926	261,025
Fringe Benefits	112,944	112,944	116,986	118,522	99,125
Commodities	50,537	50,537	56,746	56,400	49,862
Services	63,090	63,090	73,054	66,500	64,318
Capital Outlay	0	0	0	0	28,393
Total Expenditures	505,633	505,633	525,850	513,348	502,723
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	68,382	68,382	(42,201)	(30,199)	(80,373)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(4,259)	(4,259)	(4,259)	(10,659)	(22,584)
Net Other Financing Sources (Uses)	(4,259)	(4,259)	(4,259)	(10,659)	(22,584)
NET CHANGE IN FUND BALANCE	64,123	64,123	(46,460)	(40,858)	(102,957)
FUND BALANCE (DEFICIT)--Beginning of Year	(24,172)	(24,172)	(24,172)	(24,172)	78,785
FUND BALANCE (DEFICIT)--End of Year	39,951	39,951	(70,632)	(65,030)	(24,172)
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		39,951			

COUNTY OF CHAMPAIGN, ILLINOIS
LAW LIBRARY FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2011 and 2010

	2011	2010
<u>ASSETS</u>		
Cash	\$78,039	\$101,975
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	423	0
Due From Other Funds	0	0
Total Assets	78,462	101,975
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	895	811
Accounts Payable	2,713	8,671
Due To Other Funds	172	269
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	3,780	9,751
FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	74,682	92,224
Total Fund Balance (Deficit)	74,682	92,224
Total Liabilities and Fund Balance	78,462	101,975

COUNTY OF CHAMPAIGN, ILLINOIS
LAW LIBRARY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	65,849	65,849	68,000	68,000	67,635
Investment Earnings	94	94	225	225	660
Miscellaneous	0	0	0	0	0
Total Revenues	65,943	65,943	68,225	68,225	68,295
EXPENDITURES:					
Justice & Public Safety:					
Salaries	17,978	17,978	17,884	17,540	17,543
Fringe Benefits	3,855	3,855	3,857	3,630	3,530
Commodities	49,006	49,006	49,865	50,500	47,838
Services	5,046	5,046	5,050	1,920	16,898
Capital Outlay	0	0	0	0	1,178
Total Expenditures	75,885	75,885	76,656	73,590	86,987
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(9,942)	(9,942)	(8,431)	(5,365)	(18,692)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(7,600)	(7,600)	(7,600)	(7,600)	(16,645)
Net Other Financing Sources (Uses)	(7,600)	(7,600)	(7,600)	(7,600)	(16,645)
NET CHANGE IN FUND BALANCE	(17,542)	(17,542)	(16,031)	(12,965)	(35,337)
FUND BALANCE (DEFICIT)--Beginning of Year	92,224	92,224	92,224	92,224	127,561
FUND BALANCE (DEFICIT)--End of Year	74,682	74,682	76,193	79,259	92,224
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		74,682			

COUNTY OF CHAMPAIGN, ILLINOIS
PUBLIC SAFETY SALES TAX FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2011 and 2010

	2011	2010
<u>ASSETS</u>		
Cash	\$3,029,020	\$2,510,420
Investments	0	734,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	384,221	369,086
Accrued Interest	0	1,609
Other	0	0
Due From Other Funds	942,140	520,794
Total Assets	4,355,381	4,135,909
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	5,833	0
Due To Other Funds	140,858	471,455
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	146,691	471,455
 FUND BALANCE (DEFICIT):		
Restricted For Debt Service	2,822,906	2,006,624
Restricted For Justice and Public Safety	1,385,784	1,657,830
Total Fund Balance (Deficit)	4,208,690	3,664,454
Total Liabilities and Fund Balance	4,355,381	4,135,909

COUNTY OF CHAMPAIGN, ILLINOIS
PUBLIC SAFETY SALES TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	4,439,505	4,439,505	4,364,903	4,364,903	4,304,939
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	2,747	2,747	20,000	20,000	6,892
Miscellaneous	0	0	0	0	0
Total Revenues	4,442,252	4,442,252	4,384,903	4,384,903	4,311,831
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	826	826	826	0	0
Services	340,353	340,353	372,561	317,477	386,712
Capital Outlay	139,703	139,703	141,590	0	0
Debt Service:					
Principal Retirement	980,000	980,000	980,000	980,000	755,558
Interest & Fiscal Charges	1,490,281	1,490,281	1,490,286	1,490,286	1,631,276
Total Expenditures	2,951,163	2,951,163	2,985,263	2,787,763	2,773,546
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,491,089	1,491,089	1,399,640	1,597,140	1,538,285
OTHER FINANCING SOURCES (USES):					
Transfers In	299,905	299,905	330,616	203,116	223,437
Transfers Out	(1,246,758)	(1,178,825)	(1,428,985)	(1,498,985)	(2,373,193)
Net Other Financing Sources (Uses)	(946,853)	(878,920)	(1,098,369)	(1,295,869)	(2,149,756)
NET CHANGE IN FUND BALANCE	544,236	612,169	301,271	301,271	(611,471)
FUND BALANCE (DEFICIT)--Beginning of Year	3,664,454	3,664,454	3,664,454	3,664,454	4,275,925
FUND BALANCE (DEFICIT)--End of Year	4,208,690	4,276,623	3,965,725	3,965,725	3,664,454
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		(67,933)			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		4,208,690			

COUNTY OF CHAMPAIGN, ILLINOIS
SHERIFF DRUG FORFEITURES FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2011 and 2010

	2011	2010
<u>ASSETS</u>		
Cash	\$60,746	\$82,969
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	315	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	61,061	82,969
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	891	2,348
Due To Other Funds	78	261
Funds Held For Others	2,529	2,529
Deferred Revenues	0	0
Total Liabilities	3,498	5,138
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	57,563	77,831
Total Fund Balance (Deficit)	57,563	77,831
Total Liabilities and Fund Balance	61,061	82,969

COUNTY OF CHAMPAIGN, ILLINOIS
 SHERIFF DRUG FORFEITURES FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	1,955	1,955	20,000	20,000	43,728
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	78	78	375	375	325
Miscellaneous	0	0	0	0	0
Total Revenues	2,033	2,033	20,375	20,375	44,053
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	4,567	4,567	4,621	53	7,533
Services	5,689	5,689	11,667	28,280	15,890
Capital Outlay	12,045	12,045	12,045	0	0
Total Expenditures	22,301	22,301	28,333	28,333	23,423
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(20,268)	(20,268)	(7,958)	(7,958)	20,630
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(20,268)	(20,268)	(7,958)	(7,958)	20,630
FUND BALANCE (DEFICIT)--Beginning of Year	77,831	77,831	77,831	77,831	57,201
FUND BALANCE (DEFICIT)--End of Year	57,563	57,563	69,873	69,873	77,831
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		57,563			

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT'S AUTOMATION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2011 and 2010

	2011	2010
<u>ASSETS</u>		
Cash	\$278,039	\$330,204
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
 Total Assets	 278,039	 330,204
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	4,384	4,046
Accounts Payable	6,290	6,867
Due To Other Funds	104,928	29,469
Funds Held For Others	0	0
Deferred Revenues	0	0
 Total Liabilities	 115,602	 40,382
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	162,437	289,822
 Total Fund Balance (Deficit)	 162,437	 289,822
 Total Liabilities and Fund Balance	 278,039	 330,204

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT'S AUTOMATION FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	253,324	253,324	285,000	285,000	279,742
Investment Earnings	246	246	1,800	1,800	1,322
Miscellaneous	0	0	0	0	0
Total Revenues	253,570	253,570	286,800	286,800	281,064
EXPENDITURES:					
Justice & Public Safety:					
Salaries	90,201	90,201	90,201	87,885	88,009
Fringe Benefits	17,193	17,193	17,253	16,617	15,979
Commodities	28,033	28,033	28,521	5,500	24,697
Services	148,071	148,071	150,740	137,240	136,393
Capital Outlay	3,267	3,267	3,990	137,500	0
Total Expenditures	286,765	286,765	290,705	384,742	265,078
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(33,195)	(33,195)	(3,905)	(97,942)	15,986
OTHER FINANCING SOURCES (USES):					
Transfers In	2,599	2,599	2,599	0	0
Transfers Out	(96,789)	(96,789)	(96,790)	0	0
Net Other Financing Sources (Uses)	(94,190)	(94,190)	(94,191)	0	0
NET CHANGE IN FUND BALANCE	(127,385)	(127,385)	(98,096)	(97,942)	15,986
FUND BALANCE (DEFICIT)--Beginning of Year	289,822	289,822	289,822	289,822	273,836
FUND BALANCE (DEFICIT)--End of Year	162,437	162,437	191,726	191,880	289,822
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		162,437			

COUNTY OF CHAMPAIGN, ILLINOIS
CHILD SUPPORT SERVICES FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2011 and 2010

	2011	2010
<u>ASSETS</u>		
Cash	\$540,750	\$538,308
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	540,750	538,308
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	1,122	1,087
Accounts Payable	8,886	1,662
Due To Other Funds	6,807	5,564
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	16,815	8,313
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	523,935	529,995
Total Fund Balance (Deficit)	523,935	529,995
Total Liabilities and Fund Balance	540,750	538,308

COUNTY OF CHAMPAIGN, ILLINOIS
CHILD SUPPORT SERVICES FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	41,701	41,701	50,000	50,000	53,621
Investment Earnings	545	545	2,500	2,500	2,813
Miscellaneous	0	0	0	0	0
Total Revenues	42,246	42,246	52,500	52,500	56,434
EXPENDITURES:					
Justice & Public Safety:					
Salaries	17,856	17,856	52,300	52,300	33,920
Fringe Benefits	11,964	11,964	23,390	23,390	8,651
Commodities	11,867	11,867	20,169	17,500	4,746
Services	6,619	6,619	11,478	7,050	5,710
Capital Outlay	0	0	42,903	50,000	4,140
Total Expenditures	48,306	48,306	150,240	150,240	57,167
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(6,060)	(6,060)	(97,740)	(97,740)	(733)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(6,060)	(6,060)	(97,740)	(97,740)	(733)
FUND BALANCE (DEFICIT)--Beginning of Year	529,995	529,995	529,995	529,995	530,728
FUND BALANCE (DEFICIT)--End of Year	523,935	523,935	432,255	432,255	529,995
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		523,935			

COUNTY OF CHAMPAIGN, ILLINOIS
 PROBATION SERVICES FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2011 and 2010

	2011	2010
<u>ASSETS</u>		
Cash	\$688,869	\$696,593
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	835	100
Due From Other Funds	0	0
Total Assets	689,704	696,693
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	10,439	13,980
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	10,439	13,980
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	679,265	682,713
Total Fund Balance (Deficit)	679,265	682,713
Total Liabilities and Fund Balance	689,704	696,693

COUNTY OF CHAMPAIGN, ILLINOIS
 PROBATION SERVICES FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	3,500	3,500	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	414,544	414,544	360,500	360,500	420,307
Investment Earnings	598	598	2,550	2,550	2,362
Miscellaneous	6,287	6,287	500	500	2,924
Total Revenues	424,929	424,929	363,550	363,550	425,593
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	32,758	32,758	33,275	24,800	30,932
Services	121,441	121,441	133,449	163,462	139,588
Capital Outlay	42,001	42,001	42,003	0	0
Total Expenditures	196,200	196,200	208,727	188,262	170,520
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	228,729	228,729	154,823	175,288	255,073
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(232,177)	(232,177)	(232,677)	(236,152)	(330,817)
Net Other Financing Sources (Uses)	(232,177)	(232,177)	(232,677)	(236,152)	(330,817)
NET CHANGE IN FUND BALANCE	(3,448)	(3,448)	(77,854)	(60,864)	(75,744)
FUND BALANCE (DEFICIT)--Beginning of Year	682,713	682,713	682,713	682,713	758,457
FUND BALANCE (DEFICIT)--End of Year	679,265	679,265	604,859	621,849	682,713
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		679,265			

COUNTY OF CHAMPAIGN, ILLINOIS
STATE'S ATTORNEY DRUG FORFEITURES FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2011 and 2010

	2011	2010
<u>ASSETS</u>		
Cash	\$69,970	\$17,759
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	5,115	0
Accrued Interest	0	0
Other	0	7
Due From Other Funds	0	0
Total Assets	75,085	17,766
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	2,664	7
Due To Other Funds	59,000	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	61,664	7
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	13,421	17,759
Total Fund Balance (Deficit)	13,421	17,759
Total Liabilities and Fund Balance	75,085	17,766

COUNTY OF CHAMPAIGN, ILLINOIS
STATE'S ATTORNEY DRUG FORFEITURES FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	59,860	59,860	55,000	27,000	28,079
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	36	36	0	0	76
Miscellaneous	73	73	0	0	62
Total Revenues	59,969	59,969	55,000	27,000	28,217
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	1,967	1,967	1,968	0	0
Services	1,859	1,859	2,651	6,100	1,564
Capital Outlay	1,481	1,481	1,481	0	0
Total Expenditures	5,307	5,307	6,100	6,100	1,564
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	54,662	54,662	48,900	20,900	26,653
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(59,000)	(59,000)	(59,000)	(20,900)	(13,473)
Net Other Financing Sources (Uses)	(59,000)	(59,000)	(59,000)	(20,900)	(13,473)
NET CHANGE IN FUND BALANCE	(4,338)	(4,338)	(10,100)	0	13,180
FUND BALANCE (DEFICIT)--Beginning of Year	17,759	17,759	17,759	17,759	4,579
FUND BALANCE (DEFICIT)--End of Year	13,421	13,421	7,659	17,759	17,759
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		13,421			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY HISTORICAL FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2011 and 2010

	2011	2010
<u>ASSETS</u>		
Cash	\$1,292	\$1,291
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	1,292	1,291
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	0	0
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	1,292	1,291
Total Fund Balance (Deficit)	1,292	1,291
Total Liabilities and Fund Balance	1,292	1,291

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY HISTORICAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2010				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	1	1	25	25	7
Miscellaneous	0	0	0	0	0
Total Revenues	1	1	25	25	7
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1	1	25	25	7
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	1	1	25	25	7
FUND BALANCE (DEFICIT)--Beginning of Year	1,291	1,291	1,291	1,291	1,284
FUND BALANCE (DEFICIT)--End of Year	1,292	1,292	1,316	1,316	1,291
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		1,292			

COUNTY OF CHAMPAIGN, ILLINOIS
 CIRCUIT CLERK OPERATIONS AND ADMINISTRATION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2011 and 2010

	2011	2010
<u>ASSETS</u>		
Cash	\$173,787	\$87,200
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	173,787	87,200
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	17,202	18,278
Due To Other Funds	63,145	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	80,347	18,278
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	93,440	68,922
Total Fund Balance (Deficit)	93,440	68,922
Total Liabilities and Fund Balance	173,787	87,200

COUNTY OF CHAMPAIGN, ILLINOIS
 CIRCUIT CLERK OPERATIONS AND ADMINISTRATION FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	104,750	104,750	84,300	84,300	88,195
Investment Earnings	115	115	0	0	293
Miscellaneous	0	0	0	0	0
Total Revenues	104,865	104,865	84,300	84,300	88,488
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	17,202	17,202	17,202	0	38,078
Services	0	0	0	0	0
Capital Outlay	0	0	7,798	25,000	0
Total Expenditures	17,202	17,202	25,000	25,000	38,078
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	87,663	87,663	59,300	59,300	50,410
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(63,145)	(63,145)	(63,145)	(63,145)	0
Net Other Financing Sources (Uses)	(63,145)	(63,145)	(63,145)	(63,145)	0
NET CHANGE IN FUND BALANCE	24,518	24,518	(3,845)	(3,845)	50,410
FUND BALANCE (DEFICIT)--Beginning of Year	68,922	68,922	68,922	68,922	18,512
FUND BALANCE (DEFICIT)--End of Year	93,440	93,440	65,077	65,077	68,922
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		93,440			

COUNTY OF CHAMPAIGN, ILLINOIS
 CIRCUIT CLERK ELECTRONIC CITATIONS FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2011 and 2010

	2011	2010
<u>ASSETS</u>		
Cash	\$12,654	\$0
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
 Total Assets	 12,654	 0
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
 Total Liabilities	 0	 0
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	12,654	0
 Total Fund Balance (Deficit)	 12,654	 0
 Total Liabilities and Fund Balance	 12,654	 0

COUNTY OF CHAMPAIGN, ILLINOIS
 CIRCUIT CLERK ELECTRONIC CITATIONS FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	12,650	12,650	0	0	0
Investment Earnings	4	4	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	12,654	12,654	0	0	0
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	12,654	12,654	0	0	0
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	12,654	12,654	0	0	0
FUND BALANCE (DEFICIT)--Beginning of Year	0	0	0	0	0
FUND BALANCE (DEFICIT)--End of Year	12,654	12,654	0	0	0
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		12,654			

COUNTY OF CHAMPAIGN, ILLINOIS
 JAIL COMMISSARY FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2011 and 2010

	2011	2010
<u>ASSETS</u>		
Cash	\$305,984	\$323,208
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	1,848
Due From Other Funds	0	0
Total Assets	305,984	325,056
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	506	1,005
Due To Other Funds	0	24,887
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	506	25,892
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	305,478	299,164
Total Fund Balance (Deficit)	305,478	299,164
Total Liabilities and Fund Balance	305,984	325,056

COUNTY OF CHAMPAIGN, ILLINOIS
 JAIL COMMISSARY FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	305	305	1,000	1,000	1,560
Miscellaneous	28,211	28,211	25,000	25,000	28,780
Total Revenues	28,516	28,516	26,000	26,000	30,340
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	1,761	1,761	2,409	8,950	1,686
Services	12,105	12,105	14,205	7,561	11,676
Capital Outlay	8,336	8,336	8,336	8,439	0
Total Expenditures	22,202	22,202	24,950	24,950	13,362
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	6,314	6,314	1,050	1,050	16,978
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	6,314	6,314	1,050	1,050	16,978
FUND BALANCE (DEFICIT)--Beginning of Year	299,164	299,164	299,164	299,164	282,186
FUND BALANCE (DEFICIT)--End of Year	305,478	305,478	300,214	300,214	299,164
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		305,478			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY JAIL MEDICAL COSTS FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2011 and 2010

	2011	2010
<u>ASSETS</u>		
Cash	\$35,496	\$73,280
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
 Total Assets	 35,496	 73,280
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Due To Other Funds	0	20,000
Funds Held For Others	0	0
Deferred Revenues	0	0
 Total Liabilities	 0	 20,000
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	35,496	53,280
 Total Fund Balance (Deficit)	 35,496	 53,280
 Total Liabilities and Fund Balance	 35,496	 73,280

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY JAIL MEDICAL COSTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	28,175	28,175	30,000	30,000	33,720
Investment Earnings	57	57	500	500	297
Miscellaneous	0	0	0	0	0
Total Revenues	28,232	28,232	30,500	30,500	34,017
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	28,232	28,232	30,500	30,500	34,017
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(46,016)	(46,016)	(46,016)	(46,016)	(20,000)
Net Other Financing Sources (Uses)	(46,016)	(46,016)	(46,016)	(46,016)	(20,000)
NET CHANGE IN FUND BALANCE	(17,784)	(17,784)	(15,516)	(15,516)	14,017
FUND BALANCE (DEFICIT)--Beginning of Year	53,280	53,280	53,280	53,280	39,263
FUND BALANCE (DEFICIT)--End of Year	35,496	35,496	37,764	37,764	53,280
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		35,496			

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT DOCUMENT STORAGE FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2011 and 2010

	2011	2010
<u>ASSETS</u>		
Cash	\$309,699	\$389,221
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	309,699	389,221
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	2,830	3,584
Accounts Payable	12,815	56,605
Due To Other Funds	543	1,189
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	16,188	61,378
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	293,511	327,843
Total Fund Balance (Deficit)	293,511	327,843
Total Liabilities and Fund Balance	309,699	389,221

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT DOCUMENT STORAGE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	132,420	132,420	155,000	155,000	153,086
Investment Earnings	1,003	1,003	2,000	2,000	2,203
Miscellaneous	0	0	0	0	0
Total Revenues	133,423	133,423	157,000	157,000	155,289
EXPENDITURES:					
Justice & Public Safety:					
Salaries	70,947	70,947	98,348	97,348	72,670
Fringe Benefits	19,251	19,251	35,500	36,500	20,722
Commodities	2,992	2,992	5,126	5,000	439
Services	73,228	73,228	119,535	119,500	106,232
Capital Outlay	1,337	1,337	19,839	20,000	42,147
Total Expenditures	167,755	167,755	278,348	278,348	242,210
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(34,332)	(34,332)	(121,348)	(121,348)	(86,921)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(34,332)	(34,332)	(121,348)	(121,348)	(86,921)
FUND BALANCE (DEFICIT)--Beginning of Year	327,843	327,843	327,843	327,843	414,764
FUND BALANCE (DEFICIT)--End of Year	293,511	293,511	206,495	206,495	327,843
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		293,511			

COUNTY OF CHAMPAIGN, ILLINOIS
VICTIM ADVOCACY GRANT FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2011 and 2010

	2011	2010
<u>ASSETS</u>		
Cash	\$0	\$0
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	0	0
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	1,838	1,671
Accounts Payable	0	0
Due To Other Funds	3,926	3,926
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	5,764	5,597
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	0	0
Unassigned	(5,764)	(5,597)
Total Fund Balance (Deficit)	(5,764)	(5,597)
Total Liabilities and Fund Balance	0	0

COUNTY OF CHAMPAIGN, ILLINOIS
VICTIM ADVOCACY GRANT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	34,525	34,525	34,525	30,826	30,826
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	0	0	3
Miscellaneous	0	0	0	0	0
Total Revenues	34,525	34,525	34,525	30,826	30,829
EXPENDITURES:					
Justice & Public Safety:					
Salaries	35,801	35,801	35,768	34,891	39,302
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	35,801	35,801	35,768	34,891	39,302
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,276)	(1,276)	(1,243)	(4,065)	(8,473)
OTHER FINANCING SOURCES (USES):					
Transfers In	1,109	1,109	4,165	4,165	9,980
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	1,109	1,109	4,165	4,165	9,980
NET CHANGE IN FUND BALANCE	(167)	(167)	2,922	100	1,507
FUND BALANCE (DEFICIT)--Beginning of Year	(5,597)	(5,597)	(5,597)	(5,597)	(7,104)
FUND BALANCE (DEFICIT)--End of Year	(5,764)	(5,764)	(2,675)	(5,497)	(5,597)
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		(5,764)			

COUNTY OF CHAMPAIGN, ILLINOIS
CHILD ADVOCACY CENTER FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2011 and 2010

	2011	2010
<u>ASSETS</u>		
Cash	\$23,607	\$34,139
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	2,422	6,729
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	26,029	40,868
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	4,178	3,856
Accounts Payable	4,063	4,058
Due To Other Funds	799	1,268
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	9,040	9,182
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	16,989	31,686
Total Fund Balance (Deficit)	16,989	31,686
Total Liabilities and Fund Balance	26,029	40,868

COUNTY OF CHAMPAIGN, ILLINOIS
CHILD ADVOCACY CENTER FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	160,138	160,138	211,571	211,571	183,873
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	12	12	50	50	111
Miscellaneous	5,509	5,509	7,000	7,000	7,572
Total Revenues	165,659	165,659	218,621	218,621	191,556
EXPENDITURES:					
Justice & Public Safety:					
Salaries	83,880	83,880	83,880	83,880	83,879
Fringe Benefits	29,461	29,461	30,080	30,080	28,015
Commodities	1,956	1,956	2,829	2,850	3,021
Services	65,059	65,059	99,828	99,807	49,700
Capital Outlay	0	0	0	0	0
Total Expenditures	180,356	180,356	216,617	216,617	164,615
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(14,697)	(14,697)	2,004	2,004	26,941
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(14,697)	(14,697)	2,004	2,004	26,941
FUND BALANCE (DEFICIT)--Beginning of Year	31,686	31,686	31,686	31,686	4,745
FUND BALANCE (DEFICIT)--End of Year	16,989	16,989	33,690	33,690	31,686
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		16,989			

COUNTY OF CHAMPAIGN, ILLINOIS
 JUVENILE INFORMATION SHARING SYSTEM GRANT FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2011 and 2010

	2011	2010
<u>ASSETS</u>		
Cash	\$0	\$3,201
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	4,536	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	4,536	3,201
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Due To Other Funds	1,626	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	1,626	0
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	2,910	3,201
Total Fund Balance (Deficit)	2,910	3,201
Total Liabilities and Fund Balance	4,536	3,201

COUNTY OF CHAMPAIGN, ILLINOIS
 JUVENILE INFORMATION SHARING SYSTEM GRANT FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	6,983	6,983	10,125	10,125	2,000
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	2	2	0	0	23
Miscellaneous	0	0	0	0	0
Total Revenues	6,985	6,985	10,125	10,125	2,023
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	763	763	763	0	543
Services	6,513	6,513	10,487	11,250	5,245
Capital Outlay	0	0	0	0	0
Total Expenditures	7,276	7,276	11,250	11,250	5,788
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(291)	(291)	(1,125)	(1,125)	(3,765)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	1,125	1,125	111
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	1,125	1,125	111
NET CHANGE IN FUND BALANCE	(291)	(291)	0	0	(3,654)
FUND BALANCE (DEFICIT)--Beginning of Year	3,201	3,201	3,201	3,201	6,855
FUND BALANCE (DEFICIT)--End of Year	2,910	2,910	3,201	3,201	3,201
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		2,910			

COUNTY OF CHAMPAIGN, ILLINOIS
 DRUG COURTS PROGRAM FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2011 and 2010

	2011	2010
<u>ASSETS</u>		
Cash	\$62,286	\$55,450
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
 Total Assets	 62,286	 55,450
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
 Total Liabilities	 0	 0
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	62,286	55,450
 Total Fund Balance (Deficit)	 62,286	 55,450
 Total Liabilities and Fund Balance	 62,286	 55,450

COUNTY OF CHAMPAIGN, ILLINOIS
 DRUG COURTS PROGRAM FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	20,657	20,657	20,000	20,000	23,888
Investment Earnings	54	54	0	0	228
Miscellaneous	1,125	1,125	1,500	1,500	150
Total Revenues	21,836	21,836	21,500	21,500	24,266
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	15,000	15,000	21,500	21,500	0
Capital Outlay	0	0	0	0	0
Total Expenditures	15,000	15,000	21,500	21,500	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	6,836	6,836	0	0	24,266
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	6,836	6,836	0	0	24,266
FUND BALANCE (DEFICIT)--Beginning of Year	55,450	55,450	55,450	55,450	31,184
FUND BALANCE (DEFICIT)--End of Year	62,286	62,286	55,450	55,450	55,450
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		62,286			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY PUBLIC HEALTH FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2011 and 2010

	2011	2010
<u>ASSETS</u>		
Cash	\$318,633	\$423,748
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	947,567	925,210
Intergovernmental	7,317	13,671
Accrued Interest	0	0
Other	8,735	4,972
Due From Other Funds	0	0
Total Assets	1,282,252	1,367,601
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	127
Accounts Payable	116,876	156,325
Due To Other Funds	0	40
Funds Held For Others	375	0
Deferred Revenues	947,567	925,210
Total Liabilities	1,064,818	1,081,702
 FUND BALANCE (DEFICIT):		
Restricted For Health and Education	217,434	285,899
Total Fund Balance (Deficit)	217,434	285,899
Total Liabilities and Fund Balance	1,282,252	1,367,601

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY PUBLIC HEALTH FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$926,366	\$926,366	\$930,608	\$930,608	\$894,846
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	244,286	244,286	235,759	235,759	390,469
Fines & Forfeitures	500	500	0	0	0
Licenses & Permits	110,627	110,627	135,193	135,193	125,903
Charges for Services	0	0	0	0	0
Investment Earnings	316	316	2,500	2,500	2,100
Miscellaneous	3,448	3,448	250	250	1,492
Total Revenues	1,285,543	1,285,543	1,304,310	1,304,310	1,414,810
EXPENDITURES:					
Health:					
Salaries	1,763	1,763	5,377	5,377	3,206
Fringe Benefits	361	361	623	623	595
Commodities	0	0	0	0	0
Services	1,351,884	1,285,392	1,294,340	1,298,310	1,362,883
Capital Outlay	0	0	0	0	0
Total Expenditures	1,354,008	1,287,516	1,300,340	1,304,310	1,366,684
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(68,465)	(1,973)	3,970	0	48,126
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	(3,970)	(3,970)	0	(20,852)
Net Other Financing Sources (Uses)	0	(3,970)	(3,970)	0	(20,852)
NET CHANGE IN FUND BALANCE	(68,465)	(5,943)	0	0	27,274
FUND BALANCE (DEFICIT)--Beginning of Year	285,899	285,899	285,899	285,899	258,625
FUND BALANCE (DEFICIT)--End of Year	217,434	279,956	285,899	285,899	285,899
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		(62,522)			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		217,434			

COUNTY OF CHAMPAIGN, ILLINOIS
ACCESS INITIATIVE GRANT FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2011 and 2010

	2011	2010
<u>ASSETS</u>		
Cash	\$466,932	\$821,095
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	466,932	821,095
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	12,675	15,428
Accounts Payable	12,862	11,144
Due To Other Funds	8,113	8,372
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	33,650	34,944
 FUND BALANCE (DEFICIT):		
Restricted For Health and Education	433,282	786,151
Total Fund Balance (Deficit)	433,282	786,151
 Total Liabilities and Fund Balance	 466,932	 821,095

COUNTY OF CHAMPAIGN, ILLINOIS
ACCESS INITIATIVE GRANT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	901,570	901,570	1,078,424	1,078,424	1,221,263
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	764	764	0	0	1,854
Miscellaneous	2,527	2,527	0	0	0
Total Revenues	904,861	904,861	1,078,424	1,078,424	1,223,117
EXPENDITURES:					
Health:					
Salaries	339,352	339,352	361,696	323,955	171,313
Fringe Benefits	107,357	107,357	121,185	111,355	42,432
Commodities	40,435	40,435	52,008	21,500	35,503
Services	769,236	769,236	926,425	606,614	179,798
Capital Outlay	1,350	1,350	5,150	20,000	7,920
Total Expenditures	1,257,730	1,257,730	1,466,464	1,083,424	436,966
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(352,869)	(352,869)	(388,040)	(5,000)	786,151
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(352,869)	(352,869)	(388,040)	(5,000)	786,151
FUND BALANCE (DEFICIT)--Beginning of Year	786,151	786,151	786,151	786,151	0
FUND BALANCE (DEFICIT)--End of Year	433,282	433,282	398,111	781,151	786,151
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		433,282			

COUNTY OF CHAMPAIGN, ILLINOIS
EARLY CHILDHOOD FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2011 and 2010

	2011	2010
<u>ASSETS</u>		
Cash	\$1,421,755	\$785,360
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	529,319	650,891
Accrued Interest	0	0
Other	920	1,752
Due From Other Funds	0	0
 Total Assets	 1,951,994	 1,438,003
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	195,623	169,208
Accounts Payable	60,866	47,364
Due To Other Funds	88,465	188,082
Funds Held For Others	0	0
Deferred Revenues	0	0
 Total Liabilities	 344,954	 404,654
 FUND BALANCE (DEFICIT):		
Restricted For Health and Education	1,607,040	1,033,349
 Total Fund Balance (Deficit)	 1,607,040	 1,033,349
 Total Liabilities and Fund Balance	 1,951,994	 1,438,003

COUNTY OF CHAMPAIGN, ILLINOIS
EARLY CHILDHOOD FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	6,950,068	6,950,068	7,126,125	7,126,125	6,818,884
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	35,269	35,269	80,000	80,000	24,225
Investment Earnings	1,218	1,218	5,000	5,000	912
Miscellaneous	12,622	12,622	3,350	3,350	6,868
Total Revenues	6,999,177	6,999,177	7,214,475	7,214,475	6,850,889
EXPENDITURES:					
Education:					
Salaries	3,415,379	3,415,379	3,546,474	3,422,250	3,069,804
Fringe Benefits	1,167,539	1,167,539	1,273,536	1,222,525	972,107
Commodities	332,059	332,059	443,778	334,150	397,067
Services	1,455,752	1,452,402	1,893,317	2,226,400	1,716,505
Capital Outlay	54,757	54,757	104,700	50,700	194,873
Total Expenditures	6,425,486	6,422,136	7,261,805	7,256,025	6,350,356
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	573,691	577,041	(47,330)	(41,550)	500,533
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	65,000	65,000	0
Transfers Out	0	(3,350)	(13,320)	(19,100)	(4,875)
Net Other Financing Sources (Uses)	0	(3,350)	51,680	45,900	(4,875)
NET CHANGE IN FUND BALANCE	573,691	573,691	4,350	4,350	495,658
FUND BALANCE (DEFICIT)--Beginning of Year	1,033,349	1,033,349	1,033,349	1,033,349	537,691
FUND BALANCE (DEFICIT)--End of Year	1,607,040	1,607,040	1,037,699	1,037,699	1,033,349
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		1,607,040			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY HIGHWAY FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2011 and 2010

	2011	2010
<u>ASSETS</u>		
Cash	\$55,806	\$408,282
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	2,011,310	1,960,277
Intergovernmental	884	0
Accrued Interest	0	0
Other	600	270
Due From Other Funds	217,952	130,420
Total Assets	2,286,552	2,499,249
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	56,169	50,844
Accounts Payable	18,665	41,303
Due To Other Funds	45,136	27,934
Funds Held For Others	0	0
Deferred Revenues	2,011,310	1,960,277
Total Liabilities	2,131,280	2,080,358
 FUND BALANCE (DEFICIT):		
Restricted For Highways and Bridges	155,272	418,891
Total Fund Balance (Deficit)	155,272	418,891
Total Liabilities and Fund Balance	2,286,552	2,499,249

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY HIGHWAY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$1,970,178	\$1,970,178	\$1,971,713	\$1,971,713	\$1,887,324
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	43,507	43,507	306,211	25,000	235,355
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	457,584	378,709	412,000	370,000	504,629
Investment Earnings	91	91	2,000	2,000	252
Miscellaneous	13,233	13,233	0	0	48,094
Total Revenues	2,484,593	2,405,718	2,691,924	2,368,713	2,675,654
EXPENDITURES:					
Highways & Bridges:					
Salaries	1,219,464	1,219,464	1,221,135	1,229,235	1,238,098
Fringe Benefits	395,186	395,186	410,500	408,800	371,939
Commodities	169,005	169,005	178,000	157,000	156,302
Services	396,014	395,439	422,147	391,000	633,568
Capital Outlay	533,584	533,584	553,029	161,000	109,702
Total Expenditures	2,713,253	2,712,678	2,784,811	2,347,035	2,509,609
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(228,660)	(306,960)	(92,887)	21,678	166,045
OTHER FINANCING SOURCES (USES):					
Transfers In	70,632	70,632	80,000	80,000	67,898
Transfers Out	(105,591)	(106,166)	(106,291)	(105,096)	(128,575)
Net Other Financing Sources (Uses)	(34,959)	(35,534)	(26,291)	(25,096)	(60,677)
NET CHANGE IN FUND BALANCE	(263,619)	(342,494)	(119,178)	(3,418)	105,368
FUND BALANCE (DEFICIT)--Beginning of Year	418,891	418,891	418,891	418,891	313,523
FUND BALANCE (DEFICIT)--End of Year	155,272	76,397	299,713	415,473	418,891
Revenues/Sources Conversion to GAAP Basis		78,875			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		155,272			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY BRIDGE FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2011 and 2010

	2011	2010
<u>ASSETS</u>		
Cash	\$2,226,874	\$1,512,400
Investments	0	0
Receivables. Net of Uncollectible Amounts:		
Property Taxes	1,009,286	982,912
Intergovernmental	444	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	78,085
Total Assets	3,236,604	2,573,397
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	266,158	33,883
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	1,009,286	982,912
Total Liabilities	1,275,444	1,016,795
 FUND BALANCE (DEFICIT):		
Restricted For Highways and Bridges	1,961,160	1,556,602
Total Fund Balance (Deficit)	1,961,160	1,556,602
 Total Liabilities and Fund Balance	 3,236,604	 2,573,397

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY BRIDGE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$989,180	\$989,180	\$988,646	\$988,646	\$963,453
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	59,654	137,739	50,000	50,000	87,940
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	1,083	1,083	20,000	20,000	1,674
Miscellaneous	4,451	4,451	0	0	8,675
Total Revenues	1,054,368	1,132,453	1,058,646	1,058,646	1,061,742
EXPENDITURES:					
Highways & Bridges:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	132,641	132,641	181,000	131,000	157,549
Capital Outlay	517,169	325,689	850,000	900,000	467,469
Total Expenditures	649,810	458,330	1,031,000	1,031,000	625,018
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	404,558	674,123	27,646	27,646	436,724
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	404,558	674,123	27,646	27,646	436,724
FUND BALANCE (DEFICIT)--Beginning of Year	1,556,602	1,478,517	1,478,517	1,478,517	1,119,878
FUND BALANCE (DEFICIT)--End of Year	1,961,160	2,152,640	1,506,163	1,506,163	1,556,602
Revenues/Sources Conversion to GAAP Basis		(78,085)			
Expenditures/Uses Conversion to GAAP Basis		(191,480)			
Beginning Fund Balance Conversion to GAAP Basis		78,085			
GAAP Basis Fund Balance (Deficit)		1,961,160			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY MOTOR FUEL TAX FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2011 and 2010

	2011	2010
<u>ASSETS</u>		
Cash	\$4,406,412	\$5,659,347
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	181,904	234,583
Accrued Interest	0	0
Other	100	90
Due From Other Funds	0	0
Total Assets	4,588,416	5,894,020
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	5,690	5,216
Accounts Payable	464,788	716,528
Due To Other Funds	63,262	58,157
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	533,740	779,901
 FUND BALANCE (DEFICIT):		
Restricted For Highways and Bridges	4,054,676	5,114,119
Total Fund Balance (Deficit)	4,054,676	5,114,119
Total Liabilities and Fund Balance	4,588,416	5,894,020

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY MOTOR FUEL TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	2,843,335	2,843,335	2,671,643	2,671,643	3,295,895
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	2,792	2,792	50,000	50,000	9,872
Miscellaneous	0	0	0	0	0
Total Revenues	2,846,127	2,846,127	2,721,643	2,721,643	3,305,767
EXPENDITURES:					
Highways & Bridges:					
Salaries	134,239	134,239	134,404	134,404	134,239
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	1,242,474	1,242,474	1,472,550	1,136,000	861,427
Capital Outlay	2,528,857	2,089,325	2,168,450	2,505,000	5,959,257
Total Expenditures	3,905,570	3,466,038	3,775,404	3,775,404	6,954,923
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,059,443)	(619,911)	(1,053,761)	(1,053,761)	(3,649,156)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(1,059,443)	(619,911)	(1,053,761)	(1,053,761)	(3,649,156)
FUND BALANCE (DEFICIT)--Beginning of Year	5,114,119	5,114,119	5,114,119	5,114,119	8,763,275
FUND BALANCE (DEFICIT)--End of Year	4,054,676	4,494,208	4,060,358	4,060,358	5,114,119
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		(439,532)			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		4,054,676			

COUNTY OF CHAMPAIGN, ILLINOIS
HIGHWAY FEDERAL AID MATCHING FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2011 and 2010

	2011	2010
<u>ASSETS</u>		
Cash	\$51,234	\$342,786
Investments	300,000	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	7,261	7,285
Intergovernmental	4	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	358,499	350,071
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	7,261	7,285
Total Liabilities	7,261	7,285
 FUND BALANCE (DEFICIT):		
Restricted For Highways and Bridges	351,238	342,786
Total Fund Balance (Deficit)	351,238	342,786
Total Liabilities and Fund Balance	358,499	350,071

COUNTY OF CHAMPAIGN, ILLINOIS
HIGHWAY FEDERAL AID MATCHING FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$8,182	\$8,182	\$7,323	\$7,323	\$7,907
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	270	270	1,000	1,000	449
Miscellaneous	0	0	0	0	0
Total Revenues	8,452	8,452	8,323	8,323	8,356
EXPENDITURES:					
Highways & Bridges:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	8,452	8,452	8,323	8,323	8,356
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	8,452	8,452	8,323	8,323	8,356
FUND BALANCE (DEFICIT)--Beginning of Year	342,786	342,786	342,786	342,786	334,430
FUND BALANCE (DEFICIT)--End of Year	351,238	351,238	351,109	351,109	342,786
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		351,238			

COUNTY OF CHAMPAIGN, ILLINOIS
TORT IMMUNITY FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2011 and 2010

	2011	2010
<u>ASSETS</u>		
Cash	\$0	\$0
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,139,985	1,110,981
Intergovernmental	538	28
Accrued Interest	0	0
Other	0	0
Due From Other Funds	1,346	813
Total Assets	1,141,869	1,111,822
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Due To Other Funds	938,958	609,717
Funds Held For Others	0	0
Deferred Revenues	1,139,985	1,110,981
Total Liabilities	2,078,943	1,720,698
 FUND BALANCE (DEFICIT):		
Restricted For Insurance and Fringe Benefits	0	0
Unassigned	(937,074)	(608,876)
Total Fund Balance (Deficit)	(937,074)	(608,876)
Total Liabilities and Fund Balance	1,141,869	1,111,822

COUNTY OF CHAMPAIGN, ILLINOIS
TORT IMMUNITY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$1,114,912	\$1,114,912	\$1,118,662	\$1,118,662	\$1,074,346
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	20	20	0
Miscellaneous	0	0	0	0	0
Total Revenues	1,114,912	1,114,912	1,118,682	1,118,682	1,074,346
EXPENDITURES:					
General Government:					
Fringe Benefits	145,408	147,089	148,582	123,818	123,565
Services	76,816	76,816	84,628	84,628	70,692
Justice & Public Safety:					
Fringe Benefits	829,885	829,885	838,308	698,590	792,529
Services	386,871	386,871	426,214	426,214	385,130
Development:					
Fringe Benefits	3,079	3,079	3,110	2,592	2,829
Services	1,051	1,051	1,158	1,158	144
Total Expenditures	1,443,110	1,444,791	1,502,000	1,337,000	1,374,889
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(328,198)	(329,879)	(383,318)	(218,318)	(300,543)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	1,681	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	1,681	0	0	0
NET CHANGE IN FUND BALANCE	(328,198)	(328,198)	(383,318)	(218,318)	(300,543)
FUND BALANCE (DEFICIT)--Beginning of Year	(608,876)	(608,876)	(608,876)	(608,876)	(308,333)
FUND BALANCE (DEFICIT)--End of Year	(937,074)	(937,074)	(992,194)	(827,194)	(608,876)
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		(937,074)			

COUNTY OF CHAMPAIGN, ILLINOIS
 SOCIAL SECURITY FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2011 and 2010

	2011	2010
<u>ASSETS</u>		
Cash	\$325,339	\$468,776
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,535,518	1,458,088
Intergovernmental	1,756	1,514
Accrued Interest	0	0
Other	0	0
Due From Other Funds	240,057	97,815
Total Assets	2,102,670	2,026,193
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	137,303	119,438
Due To Other Funds	4,119	0
Funds Held For Others	0	0
Deferred Revenues	1,535,518	1,458,088
Total Liabilities	1,676,940	1,577,526
 FUND BALANCE (DEFICIT):		
Restricted For Insurance and Fringe Benefits	425,730	448,667
Total Fund Balance (Deficit)	425,730	448,667
Total Liabilities and Fund Balance	2,102,670	2,026,193

COUNTY OF CHAMPAIGN, ILLINOIS
SOCIAL SECURITY FUND

Exhibit C-42b

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$1,464,662	\$1,464,662	\$1,469,245	\$1,469,245	\$1,544,204
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	279	279	1,200	1,200	1,475
Miscellaneous	0	0	0	0	0
Total Revenues	1,464,941	1,464,941	1,470,445	1,470,445	1,545,679
EXPENDITURES:					
General Government:					
Fringe Benefits	244,014	258,889	274,940	274,940	248,061
Justice & Public Safety:					
Fringe Benefits	1,130,690	1,192,010	1,265,909	1,265,909	1,146,597
Health:					
Fringe Benefits	0	49,921	53,015	53,015	0
Education:					
Fringe Benefits	0	251,309	266,889	266,889	0
Social Services:					
Fringe Benefits	0	470,963	509,438	509,438	0
Development:					
Fringe Benefits	15,419	244,424	259,577	259,577	17,939
Highways & Bridges:					
Fringe Benefits	97,755	128,790	136,774	136,774	100,795
Total Expenditures	1,487,878	2,596,306	2,766,542	2,766,542	1,513,392
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(22,937)	(1,131,365)	(1,296,097)	(1,296,097)	32,287
OTHER FINANCING SOURCES (USES):					
Transfers In	0	1,108,428	1,299,948	1,299,948	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	1,108,428	1,299,948	1,299,948	0
NET CHANGE IN FUND BALANCE	(22,937)	(22,937)	3,851	3,851	32,287
FUND BALANCE (DEFICIT)--Beginning of Year	448,667	448,667	448,667	448,667	416,380
FUND BALANCE (DEFICIT)--End of Year	425,730	425,730	452,518	452,518	448,667
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		425,730			

DEBT SERVICE FUNDS

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

COUNTY OF CHAMPAIGN, ILLINOIS
 2003 SERIES NURSING HOME BOND DEBT SERVICE FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2011 and 2010

	2011	2010
<u>ASSETS</u>		
Cash	\$1,722,038	\$1,399,773
Investments	0	189,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,437,974	1,585,473
Intergovernmental	710	0
Accrued Interest	0	415
Other	5,817	0
Due From Other Funds	0	0
Total Assets	3,166,539	3,174,661
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	1,437,974	1,585,473
Total Liabilities	1,437,974	1,585,473
 FUND BALANCE (DEFICIT):		
Restricted For Debt Service	1,728,565	1,589,188
Total Fund Balance (Deficit)	1,728,565	1,589,188
Total Liabilities and Fund Balance	3,166,539	3,174,661

COUNTY OF CHAMPAIGN, ILLINOIS
 2003 SERIES NURSING HOME BOND DEBT SERVICE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$1,604,121	\$1,604,121	\$1,597,984	\$1,597,984	\$1,595,529
Investment Earnings	1,434	1,434	11,500	11,500	6,857
Miscellaneous	0	0	0	0	0
Total Revenues	1,605,555	1,605,555	1,609,484	1,609,484	1,602,386
EXPENDITURES:					
Social Services:					
Services	60,474	60,474	66,291	0	0
Debt Service:					
Principal Retirement	935,000	935,000	935,000	935,000	905,000
Interest & Fiscal Charges	536,995	536,995	642,515	642,515	674,884
Total Expenditures	1,532,469	1,532,469	1,643,806	1,577,515	1,579,884
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	73,086	73,086	(34,322)	31,969	22,502
OTHER FINANCING SOURCES (USES):					
Sale of Refunding Bonds	4,355,000	4,355,000	4,355,000	0	0
Premium on Refunding Bonds	268,253	268,253	268,253	0	0
Payment to Refunded Bond Escrow Agent	(4,556,962)	(4,556,962)	(4,556,962)	0	0
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	66,291	66,291	66,291	0	0
NET CHANGE IN FUND BALANCE	139,377	139,377	31,969	31,969	22,502
FUND BALANCE (DEFICIT)--Beginning of Year	1,589,188	1,589,188	1,589,188	1,589,188	1,566,686
FUND BALANCE (DEFICIT)--End of Year	1,728,565	1,728,565	1,621,157	1,621,157	1,589,188
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		1,728,565			

COUNTY OF CHAMPAIGN, ILLINOIS
 2007 SERIES HIGHWAY FACILITY BOND DEBT SERVICE FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2011 and 2010

	2011	2010
<u>ASSETS</u>		
Cash	\$177,771	\$175,898
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
 Total Assets	 177,771	 175,898
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
 Total Liabilities	 0	 0
 FUND BALANCE (DEFICIT):		
Restricted For Debt Service	177,771	175,898
 Total Fund Balance (Deficit)	 177,771	 175,898
 Total Liabilities and Fund Balance	 177,771	 175,898

COUNTY OF CHAMPAIGN, ILLINOIS
 2007 SERIES HIGHWAY FACILITY BOND DEBT SERVICE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Investment Earnings	60	60	250	250	295
Miscellaneous	0	0	0	0	0
Total Revenues	60	60	250	250	295
EXPENDITURES:					
Debt Service:					
Principal Retirement	150,000	150,000	150,000	150,000	145,000
Interest & Fiscal Charges	48,095	48,095	49,600	49,600	54,364
Total Expenditures	198,095	198,095	199,600	199,600	199,364
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(198,035)	(198,035)	(199,350)	(199,350)	(199,069)
OTHER FINANCING SOURCES (USES):					
Transfers In	199,908	199,908	199,413	199,413	201,777
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	199,908	199,908	199,413	199,413	201,777
NET CHANGE IN FUND BALANCE	1,873	1,873	63	63	2,708
FUND BALANCE (DEFICIT)--Beginning of Year	175,898	175,898	175,898	175,898	173,190
FUND BALANCE (DEFICIT)--End of Year	177,771	177,771	175,961	175,961	175,898
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		177,771			

CAPITAL PROJECTS FUNDS

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

COUNTY OF CHAMPAIGN, ILLINOIS
 ART BARTELL BUILDING CONSTRUCTION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2011 and 2010

	2011	2010
<u>ASSETS</u>		
Cash	\$463,084	\$0
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	463,084	0
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	24	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Total Liabilities	24	0
 FUND BALANCE (DEFICIT):		
Restricted For Capital Projects	463,060	0
Total Fund Balance (Deficit)	463,060	0
Total Liabilities and Fund Balance	463,084	0

COUNTY OF CHAMPAIGN, ILLINOIS
ART BARTELL BUILDING CONSTRUCTION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Investment Earnings	405	405	200	200	0
Miscellaneous	0	0	0	0	0
Total Revenues	405	405	200	200	0
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	11,119	11,119	12,282	0	0
Services	95,293	95,293	115,925	0	0
Capital Outlay	1,435,408	1,435,408	2,071,793	2,200,000	0
Total Expenditures	1,541,820	1,541,820	2,200,000	2,200,000	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,541,415)	(1,541,415)	(2,199,800)	(2,199,800)	0
OTHER FINANCING SOURCES (USES):					
Sale of General Obligation Bonds	1,995,000	1,995,000	2,190,000	2,190,000	0
Premium on General Obligation Bonds	9,475	9,475	10,000	10,000	0
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	2,004,475	2,004,475	2,200,000	2,200,000	0
NET CHANGE IN FUND BALANCE	463,060	463,060	200	200	0
FUND BALANCE (DEFICIT)--Beginning of Year	0	0	0	0	0
FUND BALANCE (DEFICIT)--End of Year	463,060	463,060	200	200	0
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		463,060			

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT COMPLEX CONSTRUCTION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2011 and 2010

	2011	2010
<u>ASSETS</u>		
Cash	\$1,028,619	\$1,040,923
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	1,028,619	1,040,923
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	0	42,328
Due To Other Funds	29,402	0
Funds Held For Others	0	0
Total Liabilities	29,402	42,328
 FUND BALANCE (DEFICIT):		
Assigned to Capital Projects	999,217	998,595
Total Fund Balance (Deficit)	999,217	998,595
Total Liabilities and Fund Balance	1,028,619	1,040,923

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT COMPLEX CONSTRUCTION FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Investment Earnings	611	611	1,200	1,200	1,826
Miscellaneous	11	11	0	0	109,203
Total Revenues	622	622	1,200	1,200	111,029
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	128
Services	0	0	0	0	33,521
Capital Outlay	0	0	0	0	499,839
Total Expenditures	0	0	0	0	533,488
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	622	622	1,200	1,200	(422,459)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	622	622	1,200	1,200	(422,459)
FUND BALANCE (DEFICIT)--Beginning of Year	998,595	998,595	998,595	998,595	1,421,054
FUND BALANCE (DEFICIT)--End of Year	999,217	999,217	999,795	999,795	998,595
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		999,217			

COUNTY OF CHAMPAIGN, ILLINOIS
HIGHWAY FACILITY CONSTRUCTION FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2011 and 2010

	2011	2010
<u>ASSETS</u>		
Cash	\$155,148	\$155,058
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
 Total Assets	 155,148	 155,058
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
 Total Liabilities	 0	 0
 FUND BALANCE (DEFICIT):		
Restricted For Capital Projects	155,148	155,058
 Total Fund Balance (Deficit)	 155,148	 155,058
 Total Liabilities and Fund Balance	 155,148	 155,058

COUNTY OF CHAMPAIGN, ILLINOIS
HIGHWAY FACILITY CONSTRUCTION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Investment Earnings	90	90	0	0	220
Miscellaneous	0	0	0	0	56
Total Revenues	90	90	0	0	276
EXPENDITURES:					
Highways & Bridges:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	90	90	0	0	276
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	90	90	0	0	276
FUND BALANCE (DEFICIT)--Beginning of Year	155,058	155,058	155,058	155,058	154,782
FUND BALANCE (DEFICIT)--End of Year	155,148	155,148	155,058	155,058	155,058
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		155,148			

COUNTY OF CHAMPAIGN, ILLINOIS
 CAPITAL ASSET REPLACEMENT FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2011 and 2010

	2011	2010
<u>ASSETS</u>		
Cash	\$1,081,484	\$890,686
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	476,316
Total Assets	1,081,484	1,367,002
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	179,560	182,393
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	416,000	416,000
Total Liabilities	595,560	598,393
 FUND BALANCE (DEFICIT):		
Assigned to Capital Projects	485,924	768,609
Total Fund Balance (Deficit)	485,924	768,609
Total Liabilities and Fund Balance	1,081,484	1,367,002

COUNTY OF CHAMPAIGN, ILLINOIS
 CAPITAL ASSET REPLACEMENT FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$21,000
Rents and Royalties	0	0	0	0	0
Investment Earnings	472	472	2,000	2,000	2,192
Miscellaneous	0	0	0	0	0
Total Revenues	472	472	2,000	2,000	23,192
EXPENDITURES:					
General Government:					
Commodities	41,801	41,801	52,926	22,566	50,789
Services	18,138	18,138	25,750	25,910	99,390
Capital Outlay	118,492	118,492	209,396	157,985	378,609
Justice & Public Safety:					
Commodities	68,288	68,288	80,597	50,025	82,175
Services	6,647	6,647	16,726	24,091	0
Capital Outlay	227,972	227,972	568,238	584,945	0
Development:					
Commodities	3,326	3,326	3,350	3,350	1,278
Capital Outlay	0	0	0	0	0
Total Expenditures	484,664	484,664	956,983	868,872	612,241
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(484,192)	(484,192)	(954,983)	(866,872)	(589,049)
OTHER FINANCING SOURCES (USES):					
Transfers In	201,507	201,507	271,511	271,511	486,316
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	201,507	201,507	271,511	271,511	486,316
NET CHANGE IN FUND BALANCE	(282,685)	(282,685)	(683,472)	(595,361)	(102,733)
FUND BALANCE (DEFICIT)--Beginning of Year	768,609	1,184,609	1,184,609	1,184,609	871,342
FUND BALANCE (DEFICIT)--End of Year	485,924	901,924	501,137	589,248	768,609
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		(416,000)			
GAAP Basis Fund Balance (Deficit)		485,924			

ENTERPRISE FUNDS

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

COUNTY OF CHAMPAIGN, ILLINOIS
NURSING HOME FUND
COMPARATIVE STATEMENT OF NET ASSETS
NOVEMBER 30, 2011 and 2010

<u>ASSETS</u>	<u>2011</u>	<u>2010</u>
CURRENT ASSETS:		
Cash	\$452,033	\$1,008,919
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Patient Accounts	5,946,494	2,338,650
Property Taxes	1,027,438	1,001,704
Intergovernmental	451	0
Accrued Interest	0	0
Other	128	0
Due From Other Funds	0	49
Inventories	20,473	23,042
Prepaid Expenses	12,009	7,277
Resident Trust Accounts	8,880	6,566
NONCURRENT ASSETS:		
Capital Assets:		
Buildings and Improvements	23,658,508	23,654,608
Construction in Progress	0	0
Equipment	1,287,189	1,169,458
Less Accumulated Depreciation	<u>(3,626,652)</u>	<u>(2,901,778)</u>
 Total Assets	 <u>28,786,951</u>	 <u>26,308,495</u>
 <u>LIABILITIES</u>		
CURRENT LIABILITIES:		
Accrued Salaries Payable	341,424	290,841
Accounts Payable	3,157,840	1,939,949
Due To Other Funds	1,102,195	757,550
Funds Held For Others	8,880	6,566
Deferred Revenues	1,027,438	1,001,704
Compensated Absences Payable	352,195	399,967
NONCURRENT LIABILITIES:		
Net Obligation for Other Post-Employment Benefits	<u>125,564</u>	<u>104,781</u>
 Total Liabilities	 <u>6,115,536</u>	 <u>4,501,358</u>
 <u>NET ASSETS</u>		
Invested in Capital Assets	21,319,045	21,922,288
Unrestricted	<u>1,352,370</u>	<u>(115,151)</u>
 Total Net Assets	 <u><u>22,671,415</u></u>	 <u><u>21,807,137</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
NURSING HOME FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
OPERATING REVENUES:					
Charges for Services	\$15,128,543	\$13,082,491	\$14,271,962	\$14,271,962	\$14,221,840
Miscellaneous	79,818	79,818	9,905	9,905	28,079
Total Operating Revenues	15,208,361	13,162,309	14,281,867	14,281,867	14,249,919
OPERATING EXPENSES:					
Salaries	6,268,546	6,275,346	6,507,647	6,659,164	6,254,794
Fringe Benefits	2,144,848	2,115,033	2,537,200	2,385,683	1,974,638
Commodities	1,318,649	1,160,325	1,499,242	1,507,958	1,326,803
Services	4,643,604	4,225,032	4,784,895	4,296,851	4,611,208
Capital Outlay	0	120,519	136,128	595,335	0
Depreciation	724,874	0	0	0	727,014
Total Operating Expenses	15,100,521	13,896,255	15,465,112	15,444,991	14,894,457
OPERATING INCOME (LOSS)	107,840	(733,946)	(1,183,245)	(1,163,124)	(644,538)
NON-OPERATING REVENUES (EXPENSES):					
Property Tax	1,005,595	1,005,595	1,007,548	1,007,548	966,154
Intergovernmental Revenue	52,160	52,160	0	0	0
Investment Earnings	533	533	3,608	3,608	3,548
Donations	13,473	13,473	3,308	3,308	9,076
Gain (Loss) on Disposal of Capital Assets	0	0	0	0	2,032
Interest Expense	(6,414)	(6,414)	(14,130)	(43,994)	(4,542)
Net Non-Operating Revenues (Expenses)	1,065,347	1,065,347	1,000,334	970,470	976,268
INCOME (LOSS) BEFORE TRANSFERS	1,173,187	331,401	(182,911)	(192,654)	331,730
Transfers In	0	0	0	0	0
Transfers Out	(308,909)	(317,221)	(317,222)	(307,479)	(326,164)
CHANGE IN NET ASSETS	864,278	14,180	(500,133)	(500,133)	5,566
NET ASSETS--Beginning of Year	21,807,137	238,510	238,510	238,510	21,801,571
NET ASSETS--End of Year	22,671,415	252,690	(261,623)	(261,623)	21,807,137
Revenues/Transfers In Conversion to GAAP Basis		2,046,052			
Expenses/Transfers Out Conversion to GAAP Basis		(1,195,954)			
Beginning Net Assets Conversion to GAAP Basis		21,568,627			
GAAP Basis Net Assets		22,671,415			

COUNTY OF CHAMPAIGN, ILLINOIS
NURSING HOME FUND
COMPARATIVE STATEMENT OF CASH FLOWS
FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2011 and 2010

Exhibit F-3

	2011	2010
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Receipts from Customers	\$11,600,438	\$13,363,346
Cash Payments to Employees for Services	(6,265,735)	(6,223,095)
Cash Payments to Suppliers and Other Funds For Goods and Services	(6,525,689)	(7,371,178)
Net Cash Provided (Used) By Operating Activities	(1,190,986)	(230,927)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Property Taxes Received	1,005,144	966,154
Operating Grants Received	0	0
Gifts And Donations Received	4,009	3,676
Cash Received from Tax Anticipation Borrowing	856,415	780,000
Tax Anticipation Borrowing Repaid	(856,415)	(780,000)
Interest Paid on Tax Anticipation Borrowing	(6,414)	(4,542)
Transfers/Loans Received From Other Funds	0	0
Transfers/Loans Paid To Other Funds	(308,909)	(326,164)
Net Cash Provided (Used) By Non-Capital Financing Activities	693,830	639,124
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Cash Received from Sale of Capital Assets	0	2,032
Payments for Acquisition and Construction of Capital Assets	(60,263)	(96,821)
Net Cash Provided (Used) By Capital and Related Financing Activities	(60,263)	(94,789)
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest Received on Investments and Bank Deposits	533	3,548
Net Cash Provided (Used) By Investment Activities	533	3,548
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(556,886)	316,956
Cash and Cash Equivalents at Beginning of Year	1,008,919	691,963
Cash and Cash Equivalents at End of Year	452,033	1,008,919
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	\$107,840	(\$644,538)
Adjust For Non-Cash Revenue/Expense:		
Depreciation Expense	724,874	727,014
Increase (Decrease) in Net Obligation for OPEB	20,783	20,926
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	(3,607,972)	(886,880)
Decrease (Increase) in Due From Other Funds	49	307
Decrease (Increase) in Inventories	2,825	3,843
Decrease (Increase) in Prepaid Expenses	(4,732)	15
Increase (Decrease) in Payables	1,220,702	697,424
Increase (Decrease) in Due To Other Funds	344,645	(149,038)
Net Cash Provided (Used) By Operating Activities	(1,190,986)	(230,927)

Non-cash Investing, Capital and Financing Activities:

In fiscal year 2011, the Nursing Home received donated assets and supplies valued at \$9,464, and received a vehicle valued at \$52,160 through a federal/state grant. In fiscal year 2010, the Nursing Home received donated supplies valued at \$5,400.

INTERNAL SERVICE FUNDS

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

COUNTY OF CHAMPAIGN, ILLINOIS
 SELF-FUNDED INSURANCE FUND
 COMPARATIVE STATEMENT OF NET ASSETS
 NOVEMBER 30, 2011 and 2010

	2011	2010
<u>ASSETS</u>		
CURRENT ASSETS:		
Cash	\$2,620,684	\$1,979,700
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	136	110
Accrued Interest	0	0
Other	0	0
Due From Other Funds	158,446	148,567
Total Assets	2,779,266	2,128,377
 <u>LIABILITIES</u>		
CURRENT LIABILITIES:		
Accounts Payable	65,435	23,792
Due To Other Funds	609	0
Funds Held For Others	0	0
Estimated Claims Payable	717,653	652,537
NONCURRENT LIABILITIES:		
Estimated Claims Payable	1,649,049	1,520,003
Total Liabilities	2,432,746	2,196,332
 <u>NET ASSETS</u>		
Unrestricted	346,520	(67,955)
Total Net Assets	346,520	(67,955)

COUNTY OF CHAMPAIGN, ILLINOIS
 SELF-FUNDED INSURANCE FUND
 SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
OPERATING REVENUES:					
Charges for Services	\$1,987,216	\$1,987,216	\$1,910,000	\$1,910,000	\$1,935,079
Miscellaneous	49,412	49,412	41,873	0	139,600
Total Operating Revenues	2,036,628	2,036,628	1,951,873	1,910,000	2,074,679
OPERATING EXPENSES:					
Salaries	14,936	0	0	0	21,099
Fringe Benefits	842,749	673,885	1,029,413	1,029,413	406,027
Commodities	0	0	250	250	19
Services	766,200	740,902	846,163	804,290	450,121
Total Operating Expenses	1,623,885	1,414,787	1,875,826	1,833,953	877,266
OPERATING INCOME (LOSS)	412,743	621,841	76,047	76,047	1,197,413
NON-OPERATING REVENUES (EXPENSES):					
Investment Earnings	1,732	1,732	3,500	3,500	5,874
Net Non-Operating Revenues (Expenses)	1,732	1,732	3,500	3,500	5,874
INCOME (LOSS) BEFORE TRANSFERS	414,475	623,573	79,547	79,547	1,203,287
Transfers In	0	0	0	0	21,715
Transfers Out	0	(14,936)	(14,936)	(14,936)	0
CHANGE IN NET ASSETS	414,475	608,637	64,611	64,611	1,225,002
NET ASSETS--Beginning of Year	(67,955)	2,104,585	2,104,585	2,104,585	(1,292,957)
NET ASSETS--End of Year	346,520	2,713,222	2,169,196	2,169,196	(67,955)
Revenues/Transfers In Conversion to GAAP Basis		0			
Expenses/Transfers Out Conversion to GAAP Basis		(194,162)			
Beginning Net Assets Conversion to GAAP Basis		(2,172,540)			
GAAP Basis Net Assets		346,520			

COUNTY OF CHAMPAIGN, ILLINOIS
 SELF-FUNDED INSURANCE FUND
 COMPARATIVE STATEMENT OF CASH FLOWS
 FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2011 and 2010

	2011	2010
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Receipts from Other Funds and Employees for Services	\$1,977,311	\$1,919,763
Cash Receipts for Claims Reimbursements	49,412	139,608
Cash Payments to Employees for Services	(14,936)	(21,099)
Cash Payments to Suppliers for Goods and Services	(612,779)	(622,311)
Cash Payments for Claims	(759,756)	(825,431)
Net Cash Provided (Used) By Operating Activities	639,252	590,530
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Transfers/Loans Received From Other Funds	0	21,715
Transfers/Loans Paid To Other Funds	0	0
Net Cash Provided (Used) By Non-Capital Financing Activities	0	21,715
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Capital Contributions Received	0	0
Net Cash Provided (Used) By Capital and Related Financing Activities	0	0
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest Received on Investments and Bank Deposits	1,732	5,874
Net Cash Provided (Used) By Investment Activities	1,732	5,874
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	640,984	618,119
Cash and Cash Equivalents at Beginning of Year	1,979,700	1,361,581
Cash and Cash Equivalents at End of Year	2,620,684	1,979,700
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	\$412,743	\$1,197,413
Adjust For Non-Cash Revenue/Expense:		
Increase (Decrease) in Estimated Claims Payable	194,162	(561,060)
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	(26)	(16)
Decrease (Increase) in Due From Other Funds	(9,879)	(15,292)
Increase (Decrease) in Payables	41,643	(30,515)
Increase (Decrease) in Due To Other Funds	609	0
Increase (Decrease) in Unremitted Payroll Withholdings	0	0
Net Cash Provided (Used) By Operating Activities	639,252	590,530

Non-cash Investing, Capital and Financing Activities:

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

COUNTY OF CHAMPAIGN, ILLINOIS
 EMPLOYEE HEALTH INSURANCE FUND
 COMPARATIVE STATEMENT OF NET ASSETS
 NOVEMBER 30, 2011 and 2010

	2011	2010
<u>ASSETS</u>		
CURRENT ASSETS:		
Cash	\$168,173	\$168,607
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	1,538
Due From Other Funds	11,149	1,004
Total Assets	179,322	171,149
 <u>LIABILITIES</u>		
CURRENT LIABILITIES:		
Accounts Payable	10,899	1,004
Due To Other Funds	55	179
Funds Held For Others	67,659	76,658
Estimated Claims Payable	0	0
NONCURRENT LIABILITIES:		
Estimated Claims Payable	0	0
Total Liabilities	78,613	77,841
 <u>NET ASSETS</u>		
Unrestricted	100,709	93,308
Total Net Assets	100,709	93,308

COUNTY OF CHAMPAIGN, ILLINOIS
EMPLOYEE HEALTH INSURANCE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	2011				2010
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
OPERATING REVENUES:					
Charges for Services	\$5,118,652	\$5,118,652	\$5,640,158	\$5,640,158	\$4,812,202
Miscellaneous	0	0	0	0	0
Total Operating Revenues	5,118,652	5,118,652	5,640,158	5,640,158	4,812,202
OPERATING EXPENSES:					
Salaries	0	0	0	0	0
Fringe Benefits	5,111,339	5,111,339	5,627,398	5,627,398	4,817,298
Commodities	83	83	200	200	0
Services	30	30	12,560	12,560	9,890
Total Operating Expenses	5,111,452	5,111,452	5,640,158	5,640,158	4,827,188
OPERATING INCOME (LOSS)	7,200	7,200	0	0	(14,986)
NON-OPERATING REVENUES (EXPENSES):					
Investment Earnings	201	201	0	0	1,003
Net Non-Operating Revenues (Expenses)	201	201	0	0	1,003
INCOME (LOSS) BEFORE TRANSFERS	7,401	7,401	0	0	(13,983)
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
CHANGE IN NET ASSETS	7,401	7,401	0	0	(13,983)
NET ASSETS--Beginning of Year	93,308	93,308	93,308	93,308	107,291
NET ASSETS--End of Year	100,709	100,709	93,308	93,308	93,308
Revenues/Transfers In Conversion to GAAP Basis		0			
Expenses/Transfers Out Conversion to GAAP Basis		0			
Beginning Net Assets Conversion to GAAP Basis		0			
GAAP Basis Net Assets		100,709			

COUNTY OF CHAMPAIGN, ILLINOIS
EMPLOYEE HEALTH INSURANCE FUND
COMPARATIVE STATEMENT OF CASH FLOWS
FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2011 and 2010

	2011	2010
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Receipts from Other Funds and Employees for Services	\$5,110,045	\$4,815,279
Cash Receipts for Claims Reimbursements	0	0
Cash Payments to Employees for Services	0	0
Cash Payments to Suppliers for Goods and Services	(5,110,680)	(4,832,063)
Cash Payments for Claims	0	0
Net Cash Provided (Used) By Operating Activities	(635)	(16,784)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Transfers/Loans Received From Other Funds	0	0
Transfers/Loans Paid to Other Funds	0	0
Net Cash Provided (Used) By Non-Capital Financing Activities	0	0
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Capital Contributions Received	0	0
Net Cash Provided (Used) By Capital and Related Financing Activities	0	0
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest Received on Investments and Bank Deposits	201	1,003
Net Cash Provided (Used) By Investment Activities	201	1,003
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(434)	(15,781)
Cash and Cash Equivalents at Beginning of Year	168,607	184,388
Cash and Cash Equivalents at End of Year	168,173	168,607
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	\$7,200	(\$14,986)
Adjust For Non-Cash Revenue/Expense:		
Increase (Decrease) in Estimated Claims Payable	0	0
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	1,538	2,065
Decrease (Increase) in Due From Other Funds	(10,145)	1,012
Increase (Decrease) in Payables	9,895	(365)
Increase (Decrease) in Due To Other Funds	(124)	175
Increase (Decrease) in Unremitted Payroll Withholdings	(8,999)	(4,685)
Net Cash Provided (Used) By Operating Activities	(635)	(16,784)

Non-cash Investing, Capital and Financing Activities:

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

PRIVATE PURPOSE TRUST FUNDS

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

COUNTY OF CHAMPAIGN, ILLINOIS
TOWNSHIP MOTOR FUEL TAX FUND
COMPARATIVE STATEMENT OF FIDUCIARY NET ASSETS
NOVEMBER 30, 2011 and 2010

<u>ASSETS</u>	<u>2011</u>	<u>2010</u>
Cash	\$695,076	\$1,007,046
Investments	500,000	0
Receivables:		
Intergovernmental	175,765	178,194
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u>1,370,841</u>	<u>1,185,240</u>
 <u>LIABILITIES</u>		
Accounts Payable	0	0
Due To Other Funds	78,875	0
Funds Held For Others	<u>0</u>	<u>0</u>
Total Liabilities	<u>78,875</u>	<u>0</u>
 <u>NET ASSETS</u>		
Held in Trust for Other Governments	<u><u>1,291,966</u></u>	<u><u>1,185,240</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
TOWNSHIP MOTOR FUEL TAX FUND
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2011 AND 2010

	<u>2011</u>	<u>2010</u>
ADDITIONS:		
Intergovernmental Revenue	\$2,423,796	\$2,453,183
Investment Earnings	1,224	4,953
Miscellaneous	<u>0</u>	<u>0</u>
Total Additions	<u>2,425,020</u>	<u>2,458,136</u>
DEDUCTIONS:		
Township Road Maintenance:		
Salaries	0	0
Fringe Benefits	0	0
Commodities	0	0
Services	2,318,294	2,286,153
Capital Outlay	<u>0</u>	<u>0</u>
Total Deductions	<u>2,318,294</u>	<u>2,286,153</u>
CHANGE IN NET ASSETS	106,726	171,983
NET ASSETS--Beginning of Year	<u>1,185,240</u>	<u>1,013,257</u>
NET ASSETS--End of Year	<u><u>1,291,966</u></u>	<u><u>1,185,240</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
TOWNSHIP BRIDGE FUND
COMPARATIVE STATEMENT OF FIDUCIARY NET ASSETS
NOVEMBER 30, 2011 and 2010

	2011	2010
<u>ASSETS</u>		
Cash	\$480,559	\$330,915
Investments	0	0
Receivables:		
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	480,559	330,915
 <u>LIABILITIES</u>		
Accounts Payable	187,726	18,460
Due To Other Funds	0	78,085
Funds Held For Others	0	0
Total Liabilities	187,726	96,545
 <u>NET ASSETS</u>		
Held in Trust for Other Governments	292,833	234,370

COUNTY OF CHAMPAIGN, ILLINOIS
TOWNSHIP BRIDGE FUND
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2011 AND 2010

	<u>2011</u>	<u>2010</u>
ADDITIONS:		
Intergovernmental Revenue	\$395,538	\$213,390
Investment Earnings	176	288
Miscellaneous	<u>0</u>	<u>0</u>
Total Additions	<u>395,714</u>	<u>213,678</u>
DEDUCTIONS:		
Township Bridge Maintenance:		
Salaries	0	0
Fringe Benefits	0	0
Commodities	0	0
Services	0	0
Capital Outlay	<u>337,251</u>	<u>155,534</u>
Total Deductions	<u>337,251</u>	<u>155,534</u>
CHANGE IN NET ASSETS	58,463	58,144
NET ASSETS--Beginning of Year	<u>234,370</u>	<u>176,226</u>
NET ASSETS--End of Year	<u><u>292,833</u></u>	<u><u>234,370</u></u>

AGENCY FUNDS

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

COUNTY OF CHAMPAIGN, ILLINOIS
 INDIVIDUAL AGENCY FUNDS
 COMPARATIVE STATEMENTS OF FIDUCIARY NET ASSETS
 NOVEMBER 30, 2011 AND 2010

	<u>2011</u>	<u>2010</u>
<u>GARNISHMENTS FUND</u>		
ASSETS:		
Cash	\$4,098	\$1,167
Total Assets	<u>4,098</u>	<u>1,167</u>
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held for Others	4,098	1,167
Total Liabilities	<u>4,098</u>	<u>1,167</u>
 <u>INHERITANCE TAX FUND</u>		
ASSETS:		
Cash	\$712,736	\$0
Investments	0	0
Total Assets	<u>712,736</u>	<u>0</u>
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held for Others	712,736	0
Total Liabilities	<u>712,736</u>	<u>0</u>
 <u>ESTATE FUND</u>		
ASSETS:		
Cash	\$30,561	\$30,561
Investments	0	0
Total Assets	<u>30,561</u>	<u>30,561</u>
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held For Others	30,561	30,561
Total Liabilities	<u>30,561</u>	<u>30,561</u>

COUNTY OF CHAMPAIGN, ILLINOIS
 INDIVIDUAL AGENCY FUNDS
 COMPARATIVE STATEMENTS OF FIDUCIARY NET ASSETS
 NOVEMBER 30, 2011 AND 2010

	<u>2011</u>	<u>2010</u>
<u>PROPERTY CONDEMNATIONS FUND</u>		
ASSETS:		
Cash	\$41,920	\$44,420
Investments	0	0
	<u>41,920</u>	<u>44,420</u>
Total Assets	<u><u>41,920</u></u>	<u><u>44,420</u></u>
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held for Others	41,920	44,420
	<u>41,920</u>	<u>44,420</u>
Total Liabilities	<u><u>41,920</u></u>	<u><u>44,420</u></u>
<u>COUNTY COLLECTOR FUND</u>		
ASSETS:		
Cash	\$254,611	\$246,010
Investments	0	0
Intergovernmental Receivable	48,167	2,961
	<u>302,778</u>	<u>248,971</u>
Total Assets	<u><u>302,778</u></u>	<u><u>248,971</u></u>
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held For Others	302,778	248,971
	<u>302,778</u>	<u>248,971</u>
Total Liabilities	<u><u>302,778</u></u>	<u><u>248,971</u></u>
<u>CIRCUIT CLERK FUND</u>		
ASSETS:		
Cash	\$313,077	\$365,076
Investments	1,180,000	1,180,000
Intergovernmental Receivable	753	0
	<u>1,493,830</u>	<u>1,545,076</u>
Total Assets	<u><u>1,493,830</u></u>	<u><u>1,545,076</u></u>
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held For Others	1,493,830	1,545,076
	<u>1,493,830</u>	<u>1,545,076</u>
Total Liabilities	<u><u>1,493,830</u></u>	<u><u>1,545,076</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
INDIVIDUAL AGENCY FUNDS
COMPARATIVE STATEMENTS OF FIDUCIARY NET ASSETS
NOVEMBER 30, 2011 AND 2010

	2011	2010
<u>COUNTY CLERK FUND</u>		
ASSETS:		
Cash	\$257,124	\$279,059
Investments	4,208	74,018
Total Assets	261,332	353,077
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held For Others	261,332	353,077
Total Liabilities	261,332	353,077
 <u>COURT SERVICES FUND</u>		
ASSETS:		
Cash	\$11,677	\$11,110
Total Assets	11,677	11,110
LIABILITIES:		
Funds Held For Others	\$11,677	\$11,110
Total Liabilities	11,677	11,110

CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS

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

COUNTY OF CHAMPAIGN, ILLINOIS
 CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
 SCHEDULE BY ASSET TYPE AND SOURCE OF FUNDING
 NOVEMBER 30, 2011 and 2010

	<u>2011</u>	<u>2010</u>
<u>GOVERNMENTAL FUNDS CAPITAL ASSETS</u>		
Land	\$1,749,092	\$1,699,730
Infrastructure	67,035,801	61,934,797
Buildings and Improvements	74,249,377	72,744,242
Equipment	13,814,530	13,447,700
Construction in Progress	<u>548,177</u>	<u>6,005,864</u>
Total Governmental Funds Capital Assets	<u><u>157,396,977</u></u>	<u><u>155,832,333</u></u>
 <u>SOURCE OF FUNDING</u>		
General Fund Revenues	\$11,182,815	\$11,041,290
Special Revenue Funds	78,217,614	78,331,815
Capital Projects Funds	67,610,771	66,094,458
Gifts	<u>385,777</u>	<u>364,770</u>
Total Governmental Funds Capital Assets	<u><u>157,396,977</u></u>	<u><u>155,832,333</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
NOVEMBER 30, 2011

FUNCTION AND ACTIVITY	Land	Infrastructure	Buildings & Improvements	Equipment	Construction in Progress	Total
GENERAL GOVERNMENT:						
County Board	\$0	\$0	\$0	\$24,320	\$0	\$24,320
Administrative Services	0	0	0	709,644	0	709,644
County Clerk	0	0	0	1,289,913	0	1,289,913
Recorder	0	0	0	271,591	0	271,591
Supervisor of Assessments	0	0	0	26,645	0	26,645
Treasurer	0	0	0	58,417	0	58,417
Public Properties	192,138	0	6,638,203	298,685	35,500	7,164,526
Total General Government	192,138	0	6,638,203	2,679,215	35,500	9,545,056
JUSTICE AND PUBLIC SAFETY:						
Circuit Clerk	0	0	0	363,051	0	363,051
Circuit Court / Law Library	0	0	0	1,489,850	0	1,489,850
Public Defender	0	0	0	17,906	0	17,906
Sheriff / Correctional Centers	0	0	0	3,876,033	0	3,876,033
State's Attorney	0	0	0	125,458	0	125,458
Coroner	0	0	0	153,088	0	153,088
ESDA / Emergency Management Agcy.	0	0	0	585,650	0	585,650
Court Services / Juvenile Detention	0	0	0	371,618	0	371,618
Animal Control	0	0	0	173,641	0	173,641
Child Advocacy Center	0	0	0	7,165	0	7,165
Public Properties	1,423,487	0	59,677,388	0	0	61,100,875
Total Justice and Public Safety	1,423,487	0	59,677,388	7,163,460	0	68,264,335
HEALTH SERVICES						
Total Health Services	0	0	0	72,146	0	72,146
EDUCATION						
Total Education	0	0	0	753,903	0	753,903
SOCIAL SERVICES						
Total Social Services	732	0	0	0	0	732
DEVELOPMENT						
Total Development	11,267	0	0	574,111	0	585,378
HIGHWAYS AND BRIDGES						
Total Highways and Bridges	121,468	67,035,801	7,933,786	2,571,695	512,677	78,175,427
Total Governmental Funds Capital Assets	1,749,092	67,035,801	74,249,377	13,814,530	548,177	157,396,977

COUNTY OF CHAMPAIGN, ILLINOIS
 CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
 SCHEDULE OF CHANGES BY ASSET TYPE AND SOURCE OF FUNDING
 FOR THE FISCAL YEAR ENDED 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>
<u>GOVERNMENTAL FUNDS CAPITAL ASSETS</u>				
Land	\$1,699,730	\$49,362	\$0	\$1,749,092
Infrastructure	61,934,797	7,795,853	2,694,849	67,035,801
Buildings and Improvements	72,744,242	1,505,135	0	74,249,377
Equipment	13,447,700	1,017,216	650,386	13,814,530
Construction in Progress	6,005,864	3,837,894	9,295,581	548,177
Total Governmental Funds Capital Assets	<u>155,832,333</u>	<u>14,205,460</u>	<u>12,640,816</u>	<u>157,396,977</u>
<u>SOURCE OF FUNDING</u>				
General Fund Revenues	\$11,041,290	\$288,862	\$147,337	\$11,182,815
Special Revenue Funds	78,331,815	10,939,975	11,054,176	78,217,614
Capital Projects Funds	66,094,458	2,955,616	1,439,303	67,610,771
Gifts	364,770	21,007	0	385,777
Total Governmental Funds Capital Assets	<u>155,832,333</u>	<u>14,205,460</u>	<u>12,640,816</u>	<u>157,396,977</u>

COUNTY OF CHAMPAIGN, ILLINOIS
CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

<u>FUNCTION AND ACTIVITY</u>	<u>Balance 11/30/10</u>	<u>Additions</u>	<u>Deductions</u>	<u>Function Reclass</u>	<u>Balance 11/30/11</u>
GENERAL GOVERNMENT:					
County Board	\$24,320	\$0	\$0	\$0	\$24,320
Administrative Services	722,566	9,455	22,377	0	709,644
County Clerk	1,304,666	22,425	37,178	0	1,289,913
Recorder	312,418	11,612	52,439	0	271,591
Supervisor of Assessments	26,645	0	0	0	26,645
Treasurer	53,866	4,551	0	0	58,417
Public Properties	6,058,813	2,259,239	1,153,526	0	7,164,526
Total General Government	<u>8,503,294</u>	<u>2,307,282</u>	<u>1,265,520</u>	<u>0</u>	<u>9,545,056</u>
JUSTICE AND PUBLIC SAFETY:					
Circuit Clerk	361,714	1,337	0	0	363,051
Circuit Court / Law Library	1,677,249	138,395	325,794	0	1,489,850
Public Defender	17,906	0	0	0	17,906
Sheriff / Correctional Centers	3,548,252	379,557	51,776	0	3,876,033
State's Attorney	125,458	0	0	0	125,458
Coroner	128,094	41,223	16,229	0	153,088
ESDA / Emergency Management Agency	564,643	21,007	0	0	585,650
Court Services / Juvenile Detention	340,497	50,511	19,390	0	371,618
Animal Control	189,623	0	15,982	0	173,641
Child Advocacy Center	7,165	0	0	0	7,165
Public Properties	60,860,328	537,386	296,839	0	61,100,875
Total Justice and Public Safety	<u>67,820,929</u>	<u>1,169,416</u>	<u>726,010</u>	<u>0</u>	<u>68,264,335</u>
HEALTH SERVICES					
Total Health Services	<u>72,146</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>72,146</u>
EDUCATION					
Total Education	<u>780,770</u>	<u>0</u>	<u>26,867</u>	<u>0</u>	<u>753,903</u>
SOCIAL SERVICES					
Total Social Services	<u>732</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>732</u>
DEVELOPMENT					
Total Development	<u>583,430</u>	<u>27,459</u>	<u>25,511</u>	<u>0</u>	<u>585,378</u>
HIGHWAYS AND BRIDGES					
Total Highways and Bridges	<u>78,071,032</u>	<u>10,701,303</u>	<u>10,596,908</u>	<u>0</u>	<u>78,175,427</u>
Total Governmental Funds Capital Assets	<u><u>155,832,333</u></u>	<u><u>14,205,460</u></u>	<u><u>12,640,816</u></u>	<u><u>0</u></u>	<u><u>157,396,977</u></u>