

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, 2012 and 2011

| <u>ASSETS</u>                              | <u>2012</u>       | <u>2011</u>       |
|--|-------------------|-------------------|
| Cash                                       | \$3,448,674       | \$3,141,334       |
| Investments                                | 0                 | 0                 |
| Receivables, Net of Uncollectible Amounts: |                   |                   |
| Property Taxes                             | 8,639,213         | 8,237,667         |
| Intergovernmental                          | 828,479           | 1,427,983         |
| Accrued Interest                           | 0                 | 0                 |
| Other                                      | 64,860            | 44,676            |
| Due From Other Funds                       | 1,121,742         | 1,101,483         |
| Inventories                                | 0                 | 13,594            |
| Resident Trust Accounts                    | 12,769            | 4,620             |
|  | <u>14,115,737</u> | <u>13,971,357</u> |
| Total Assets                               | <u>14,115,737</u> | <u>13,971,357</u> |
| <br><u>LIABILITIES AND FUND BALANCE</u>    |                   |                   |
| LIABILITIES:                               |                   |                   |
| Accrued Salaries Payable                   | 378,577           | 1,015,459         |
| Accounts Payable                           | 470,401           | 347,565           |
| Due To Other Funds                         | 240,736           | 132,112           |
| Funds Held For Others                      | 13,596            | 4,800             |
| Deferred Revenues                          | 9,082,341         | 8,684,907         |
|  | <u>10,185,651</u> | <u>10,184,843</u> |
| Total Liabilities                          | <u>10,185,651</u> | <u>10,184,843</u> |
| <br>FUND BALANCE:                          |                   |                   |
| Restricted For Debt Service                | 272,307           | 270,540           |
| Unassigned                                 | 3,657,779         | 3,515,974         |
|  | <u>3,930,086</u>  | <u>3,786,514</u>  |
| Total Fund Balance                         | <u>3,930,086</u>  | <u>3,786,514</u>  |
|  | <u>14,115,737</u> | <u>13,971,357</u> |
| Total Liabilities and Fund Balance         | <u>14,115,737</u> | <u>13,971,357</u> |

COUNTY OF CHAMPAIGN, ILLINOIS  
GENERAL CORPORATE FUND--ALL DEPARTMENTS  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET (NON-GAAP BASIS)  
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2012

|  | 2012                      |                                |                    |                      | 2011                      |
|--|---------------------------|--------------------------------|--------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final)  | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES:</b>   |                           |                                |                    |                      |                           |
| Property Tax   | \$8,973,194               | \$8,973,194                    | \$8,977,924        | \$8,977,924          | \$8,763,857               |
| Hotel / Motel Tax  | 26,177                    | 26,177                         | 25,000             | 25,000               | 22,232                    |
| County Auto Rental Tax                                       | 29,933                    | 29,933                         | 15,000             | 15,000               | 19,140                    |
| Intergovernmental Revenue                                    | 13,605,046                | 13,605,046                     | 13,819,034         | 13,787,283           | 14,172,965                |
| Fines & Forfeitures  | 1,043,576                 | 1,043,576                      | 1,090,000          | 1,090,000            | 959,767                   |
| Licenses & Permits   | 1,448,180                 | 1,448,180                      | 1,360,000          | 910,000              | 861,713                   |
| Charges for Services   | 4,113,942                 | 4,113,942                      | 4,433,950          | 4,133,500            | 4,068,114                 |
| Rents and Royalties  | 584,808                   | 584,808                        | 631,623            | 631,623              | 589,936                   |
| Investment Earnings  | 14,553                    | 14,553                         | 19,500             | 19,500               | 21,194                    |
| Miscellaneous  | 131,053                   | 131,053                        | 83,008             | 83,008               | 116,377                   |
| <b>Total Revenues</b>  | <b>29,970,462</b>         | <b>29,970,462</b>              | <b>30,455,039</b>  | <b>29,672,838</b>    | <b>29,595,295</b>         |
| <b>EXPENDITURES:</b>   |                           |                                |                    |                      |                           |
| <b>Current:</b>  |                           |                                |                    |                      |                           |
| General Government   | 8,817,487                 | 8,921,521                      | 9,296,747          | 8,863,111            | 8,323,286                 |
| Justice & Public Safety                                      | 21,548,348                | 21,548,348                     | 21,898,764         | 21,603,112           | 21,209,439                |
| Social Services  | 24,498                    | 24,498                         | 24,498             | 24,498               | 24,498                    |
| Development  | 359,644                   | 359,644                        | 363,236            | 363,236              | 317,583                   |
| Highways & Bridges   | 0                         | 0                              | 0                  | 0                    | 0                         |
| <b>Debt Service:</b>   |                           |                                |                    |                      |                           |
| Principal Retirement   | 332,500                   | 332,500                        | 332,500            | 332,500              | 212,500                   |
| Interest & Fiscal Charges                                    | 217,055                   | 217,055                        | 217,056            | 216,746              | 180,550                   |
| <b>Total Expenditures</b>                                    | <b>31,299,532</b>         | <b>31,403,566</b>              | <b>32,132,801</b>  | <b>31,403,203</b>    | <b>30,267,856</b>         |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>(1,329,070)</b>        | <b>(1,433,104)</b>             | <b>(1,677,762)</b> | <b>(1,730,365)</b>   | <b>(672,561)</b>          |
| <b>OTHER FINANCING SOURCES (USES):</b>                       |                           |                                |                    |                      |                           |
| Transfers In   | 1,726,166                 | 1,898,133                      | 1,895,067          | 1,878,854            | 1,857,581                 |
| Transfers Out  | (253,524)                 | (253,524)                      | (256,980)          | (256,980)            | (298,161)                 |
| <b>Net Other Financing Sources (Uses)</b>                    | <b>1,472,642</b>          | <b>1,644,609</b>               | <b>1,638,087</b>   | <b>1,621,874</b>     | <b>1,559,420</b>          |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>143,572</b>            | <b>211,505</b>                 | <b>(39,675)</b>    | <b>(108,491)</b>     | <b>886,859</b>            |
| <b>FUND BALANCE--Beginning of Year</b>                       | <b>3,786,514</b>          | <b>4,136,581</b>               | <b>4,136,581</b>   | <b>4,136,581</b>     | <b>2,899,655</b>          |
| <b>FUND BALANCE--End of Year</b>                             | <b>3,930,086</b>          | <b>4,348,086</b>               | <b>4,096,906</b>   | <b>4,028,090</b>     | <b>3,786,514</b>          |
| Revenues/Sources Conversion to GAAP Basis                    |                           | (67,933)                       |                    |                      |                           |
| Expenditures/Uses Conversion to GAAP Basis                   |                           | 0                              |                    |                      |                           |
| Beginning Fund Balance Conversion to GAAP Basis              |                           | (350,067)                      |                    |                      |                           |
| <b>GAAP Basis Fund Balance</b>                               |                           | <b>3,930,086</b>               |                    |                      |                           |

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, 2012

|  | 2012                      |                                |                   |                      | 2011                      |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final) | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES:</b>   |                           |                                |                   |                      |                           |
| 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   | 35,910                    | 35,910                         | 32,000            | 32,000               | 39,003                    |
| Charges for Services   | 658                       | 658                            | 750               | 750                  | 1,126                     |
| Rents and Royalties  | 246,548                   | 246,548                        | 272,000           | 272,000              | 259,263                   |
| Investment Earnings  | 0                         | 0                              | 0                 | 0                    | 0                         |
| Miscellaneous  | 7,687                     | 7,687                          | 9,000             | 9,000                | 11,064                    |
| <b>Total Revenues</b>  | <b>290,803</b>            | <b>290,803</b>                 | <b>313,750</b>    | <b>313,750</b>       | <b>310,456</b>            |
| <b>EXPENDITURES:</b>   |                           |                                |                   |                      |                           |
| General Government:  |                           |                                |                   |                      |                           |
| Salaries   | 203,578                   | 203,578                        | 207,004           | 207,004              | 201,933                   |
| Fringe Benefits  | 2,683                     | 2,683                          | 4,000             | 4,000                | 1,953                     |
| Commodities  | 20                        | 20                             | 21                | 1,310                | 678                       |
| Services   | 74,989                    | 74,989                         | 91,723            | 77,837               | 64,242                    |
| Capital Outlay   | 28,273                    | 28,273                         | 28,274            | 0                    | 0                         |
| <b>Total Expenditures</b>                                    | <b>309,543</b>            | <b>309,543</b>                 | <b>331,022</b>    | <b>290,151</b>       | <b>268,806</b>            |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>(18,740)</b>           | <b>(18,740)</b>                | <b>(17,272)</b>   | <b>23,599</b>        | <b>41,650</b>             |
| <b>OTHER FINANCING SOURCES (USES):</b>                       |                           |                                |                   |                      |                           |
| Transfers In   | 0                         | 0                              | 0                 | 0                    | 0                         |
| Transfers Out  | 0                         | 0                              | 0                 | 0                    | 0                         |
| <b>Net Other Financing Sources (Uses)</b>                    | <b>0</b>                  | <b>0</b>                       | <b>0</b>          | <b>0</b>             | <b>0</b>                  |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>(18,740)</b>           | <b>(18,740)</b>                | <b>(17,272)</b>   | <b>23,599</b>        | <b>41,650</b>             |

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, 2012

|  | 2012                      |                                |                   |                      | 2011                      |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final) | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES:</b>   |                           |                                |                   |                      |                           |
| 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                                    | 96,100                    | 96,100                         | 403,202           | 403,202              | 94,301                    |
| 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                         |
| <b>Total Revenues</b>  | <b>96,100</b>             | <b>96,100</b>                  | <b>403,202</b>    | <b>403,202</b>       | <b>94,301</b>             |
| <b>EXPENDITURES:</b>   |                           |                                |                   |                      |                           |
| 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   | 165,000                   | 165,000                        | 165,000           | 165,000              | 160,000                   |
| Interest & Fiscal Charges                                    | 140,505                   | 140,505                        | 140,506           | 140,506              | 147,209                   |
| <b>Total Expenditures</b>                                    | <b>305,505</b>            | <b>305,505</b>                 | <b>305,506</b>    | <b>305,506</b>       | <b>307,209</b>            |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>(209,405)</b>          | <b>(209,405)</b>               | <b>97,696</b>     | <b>97,696</b>        | <b>(212,908)</b>          |
| <b>OTHER FINANCING SOURCES (USES):</b>                       |                           |                                |                   |                      |                           |
| Transfers In   | 307,102                   | 307,102                        | 305,506           | 305,506              | 308,909                   |
| Transfers Out  | (95,931)                  | (95,931)                       | (95,931)          | (95,931)             | (94,317)                  |
| <b>Net Other Financing Sources (Uses)</b>                    | <b>211,171</b>            | <b>211,171</b>                 | <b>209,575</b>    | <b>209,575</b>       | <b>214,592</b>            |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>1,766</b>              | <b>1,766</b>                   | <b>307,271</b>    | <b>307,271</b>       | <b>1,684</b>              |

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, 2012

|  | 2012                      |                                |                   |                      | 2011                      |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final) | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES:</b>   |                           |                                |                   |                      |                           |
| 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                                    | 11,045                    | 11,045                         | 8,500             | 8,500                | 6,449                     |
| Fines & Forfeitures  | 0                         | 0                              | 0                 | 0                    | 0                         |
| Licenses & Permits   | 0                         | 0                              | 0                 | 0                    | 0                         |
| Charges for Services   | 0                         | 0                              | 0                 | 0                    | 2,501                     |
| Rents and Royalties  | 0                         | 0                              | 0                 | 0                    | 0                         |
| Investment Earnings  | 0                         | 0                              | 0                 | 0                    | 0                         |
| Miscellaneous  | 10,909                    | 10,909                         | 16,000            | 16,000               | 16,518                    |
| <b>Total Revenues</b>  | <b>21,954</b>             | <b>21,954</b>                  | <b>24,500</b>     | <b>24,500</b>        | <b>25,468</b>             |
| <b>EXPENDITURES:</b>   |                           |                                |                   |                      |                           |
| General Government:  |                           |                                |                   |                      |                           |
| Salaries   | 254,057                   | 296,481                        | 296,481           | 338,798              | 561,440                   |
| Fringe Benefits  | 0                         | 0                              | 0                 | 0                    | 0                         |
| Commodities  | 228,984                   | 245,792                        | 251,758           | 238,900              | 247,046                   |
| Services   | 26,484                    | 26,484                         | 32,485            | 35,550               | 135,868                   |
| Capital Outlay   | 0                         | 0                              | 0                 | 0                    | 0                         |
| <b>Total Expenditures</b>                                    | <b>509,525</b>            | <b>568,757</b>                 | <b>580,724</b>    | <b>613,248</b>       | <b>944,354</b>            |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>(487,571)</b>          | <b>(546,803)</b>               | <b>(556,224)</b>  | <b>(588,748)</b>     | <b>(918,886)</b>          |
| <b>OTHER FINANCING SOURCES (USES):</b>                       |                           |                                |                   |                      |                           |
| Transfers In   | 0                         | 59,232                         | 58,720            | 58,720               | 0                         |
| Transfers Out  | 0                         | 0                              | 0                 | 0                    | 0                         |
| <b>Net Other Financing Sources (Uses)</b>                    | <b>0</b>                  | <b>59,232</b>                  | <b>58,720</b>     | <b>58,720</b>        | <b>0</b>                  |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>(487,571)</b>          | <b>(487,571)</b>               | <b>(497,504)</b>  | <b>(530,028)</b>     | <b>(918,886)</b>          |

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, 2012

|  | 2012                      |                                |                   |                      | 2011                      |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final) | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| REVENUES:  |                           |                                |                   |                      |                           |
| Property Tax   | \$408,378                 | \$408,378                      | \$408,991         | \$408,991            | \$398,945                 |
| 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>408,378</u>            | <u>408,378</u>                 | <u>408,991</u>    | <u>408,991</u>       | <u>398,945</u>            |
| EXPENDITURES:  |                           |                                |                   |                      |                           |
| General Government:                                  |                           |                                |                   |                      |                           |
| Salaries   | 0                         | 0                              | 0                 | 0                    | 0                         |
| Fringe Benefits                                      | 0                         | 0                              | 0                 | 0                    | 0                         |
| Commodities  | 0                         | 0                              | 0                 | 0                    | 0                         |
| Services   | 407,894                   | 407,894                        | 408,991           | 408,991              | 398,766                   |
| Capital Outlay                                       | 0                         | 0                              | 0                 | 0                    | 0                         |
| Total Expenditures                                   | <u>407,894</u>            | <u>407,894</u>                 | <u>408,991</u>    | <u>408,991</u>       | <u>398,766</u>            |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES | <u>484</u>                | <u>484</u>                     | <u>0</u>          | <u>0</u>             | <u>179</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>484</u></u>         | <u><u>484</u></u>              | <u><u>0</u></u>   | <u><u>0</u></u>      | <u><u>179</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, 2012

|  | 2012                      |                                |                   |                      | 2011                      |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final) | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES:</b>   |                           |                                |                   |                      |                           |
| 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                | 6,500                     |
| Fines & Forfeitures  | 0                         | 0                              | 0                 | 0                    | 0                         |
| Licenses & Permits   | 0                         | 0                              | 0                 | 0                    | 0                         |
| Charges for Services   | 104,622                   | 104,622                        | 100,000           | 100,000              | 135,708                   |
| Rents and Royalties  | 0                         | 0                              | 0                 | 0                    | 0                         |
| Investment Earnings  | 0                         | 0                              | 0                 | 0                    | 0                         |
| Miscellaneous  | 0                         | 0                              | 0                 | 0                    | 15,000                    |
| <b>Total Revenues</b>  | <b>111,122</b>            | <b>111,122</b>                 | <b>106,500</b>    | <b>102,600</b>       | <b>157,208</b>            |
| <b>EXPENDITURES:</b>   |                           |                                |                   |                      |                           |
| General Government:  |                           |                                |                   |                      |                           |
| Salaries   | 347,536                   | 347,536                        | 347,658           | 328,325              | 318,254                   |
| Fringe Benefits  | 0                         | 0                              | 0                 | 0                    | 0                         |
| Commodities  | 2,576                     | 2,576                          | 4,400             | 4,400                | 3,957                     |
| Services   | 680                       | 680                            | 4,032             | 4,032                | 2,661                     |
| Capital Outlay   | 0                         | 0                              | 0                 | 0                    | 0                         |
| <b>Total Expenditures</b>                                    | <b>350,792</b>            | <b>350,792</b>                 | <b>356,090</b>    | <b>336,757</b>       | <b>324,872</b>            |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>(239,670)</b>          | <b>(239,670)</b>               | <b>(249,590)</b>  | <b>(234,157)</b>     | <b>(167,664)</b>          |
| <b>OTHER FINANCING SOURCES (USES):</b>                       |                           |                                |                   |                      |                           |
| Transfers In   | 0                         | 0                              | 0                 | 0                    | 0                         |
| Transfers Out  | 0                         | 0                              | 0                 | 0                    | 0                         |
| <b>Net Other Financing Sources (Uses)</b>                    | <b>0</b>                  | <b>0</b>                       | <b>0</b>          | <b>0</b>             | <b>0</b>                  |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>(239,670)</b>          | <b>(239,670)</b>               | <b>(249,590)</b>  | <b>(234,157)</b>     | <b>(167,664)</b>          |

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, 2012

|  | 2012                      |                                |                   |                      | 2011                      |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final) | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES:</b>   |                           |                                |                   |                      |                           |
| 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                         |
| <b>Total Revenues</b>  | <b>0</b>                  | <b>0</b>                       | <b>0</b>          | <b>0</b>             | <b>0</b>                  |
| <b>EXPENDITURES:</b>   |                           |                                |                   |                      |                           |
| General Government:  |                           |                                |                   |                      |                           |
| Salaries   | 107,977                   | 107,977                        | 107,977           | 107,977              | 112,815                   |
| Fringe Benefits  | 0                         | 0                              | 0                 | 0                    | 0                         |
| Commodities  | 697                       | 697                            | 781               | 1,000                | 556                       |
| Services   | 5,956                     | 5,956                          | 6,909             | 8,590                | 7,950                     |
| Capital Outlay   | 0                         | 0                              | 0                 | 0                    | 0                         |
| <b>Total Expenditures</b>                                    | <b>114,630</b>            | <b>114,630</b>                 | <b>115,667</b>    | <b>117,567</b>       | <b>121,321</b>            |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>(114,630)</b>          | <b>(114,630)</b>               | <b>(115,667)</b>  | <b>(117,567)</b>     | <b>(121,321)</b>          |
| <b>OTHER FINANCING SOURCES (USES):</b>                       |                           |                                |                   |                      |                           |
| Transfers In   | 0                         | 0                              | 0                 | 0                    | 0                         |
| Transfers Out  | 0                         | 0                              | 0                 | 0                    | 0                         |
| <b>Net Other Financing Sources (Uses)</b>                    | <b>0</b>                  | <b>0</b>                       | <b>0</b>          | <b>0</b>             | <b>0</b>                  |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>(114,630)</b>          | <b>(114,630)</b>               | <b>(115,667)</b>  | <b>(117,567)</b>     | <b>(121,321)</b>          |

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, 2012

|  | 2012                      |                                |                   |                      | 2011                      |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final) | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES:</b>   |                           |                                |                   |                      |                           |
| 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                                    | 27,290                    | 27,290                         | 50,330            | 50,330               | 77,702                    |
| Fines & Forfeitures  | 0                         | 0                              | 0                 | 0                    | 0                         |
| Licenses & Permits   | 31,919                    | 31,919                         | 31,500            | 31,500               | 20,319                    |
| Charges for Services   | 202,175                   | 202,175                        | 220,000           | 220,000              | 239,095                   |
| Rents and Royalties  | 0                         | 0                              | 0                 | 0                    | 0                         |
| Investment Earnings  | 386                       | 386                            | 500               | 500                  | 457                       |
| Miscellaneous  | 30                        | 30                             | 0                 | 0                    | 762                       |
| <b>Total Revenues</b>  | <b>261,800</b>            | <b>261,800</b>                 | <b>302,330</b>    | <b>302,330</b>       | <b>338,335</b>            |
| <b>EXPENDITURES:</b>   |                           |                                |                   |                      |                           |
| General Government:  |                           |                                |                   |                      |                           |
| Salaries   | 627,030                   | 627,030                        | 627,396           | 591,964              | 563,333                   |
| Fringe Benefits  | 0                         | 0                              | 0                 | 0                    | 0                         |
| Commodities  | 71,386                    | 71,386                         | 73,576            | 79,000               | 70,759                    |
| Services   | 246,597                   | 246,597                        | 253,084           | 285,300              | 148,713                   |
| Capital Outlay   | 29,710                    | 29,710                         | 29,710            | 5,000                | 22,425                    |
| <b>Total Expenditures</b>                                    | <b>974,723</b>            | <b>974,723</b>                 | <b>983,766</b>    | <b>961,264</b>       | <b>805,230</b>            |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>(712,923)</b>          | <b>(712,923)</b>               | <b>(681,436)</b>  | <b>(658,934)</b>     | <b>(466,895)</b>          |
| <b>OTHER FINANCING SOURCES (USES):</b>                       |                           |                                |                   |                      |                           |
| Transfers In   | 31,675                    | 31,675                         | 13,273            | 0                    | 0                         |
| Transfers Out  | 0                         | 0                              | 0                 | 0                    | (9,075)                   |
| <b>Net Other Financing Sources (Uses)</b>                    | <b>31,675</b>             | <b>31,675</b>                  | <b>13,273</b>     | <b>0</b>             | <b>(9,075)</b>            |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>(681,248)</b>          | <b>(681,248)</b>               | <b>(668,163)</b>  | <b>(658,934)</b>     | <b>(475,970)</b>          |

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, 2012

|  | 2012                      |                                |                   |                      | 2011                      |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final) | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES:</b>   |                           |                                |                   |                      |                           |
| 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   | 1,202,305                 | 1,202,305                      | 1,130,000         | 680,000              | 771,847                   |
| Charges for Services   | 781,167                   | 781,167                        | 950,200           | 650,200              | 652,852                   |
| Rents and Royalties  | 0                         | 0                              | 0                 | 0                    | 0                         |
| Investment Earnings  | 0                         | 0                              | 0                 | 0                    | 0                         |
| Miscellaneous  | 6,712                     | 6,712                          | 7,003             | 7,003                | 8,443                     |
| <b>Total Revenues</b>  | <b>1,996,684</b>          | <b>1,996,684</b>               | <b>2,093,703</b>  | <b>1,343,703</b>     | <b>1,439,642</b>          |
| <b>EXPENDITURES:</b>   |                           |                                |                   |                      |                           |
| General Government:  |                           |                                |                   |                      |                           |
| Salaries   | 213,680                   | 213,680                        | 213,680           | 211,986              | 208,117                   |
| Fringe Benefits  | 0                         | 0                              | 0                 | 0                    | 0                         |
| Commodities  | 870,486                   | 870,486                        | 870,546           | 449,100              | 501,593                   |
| Services   | 265,278                   | 265,278                        | 352,415           | 203,865              | 199,526                   |
| Capital Outlay   | 0                         | 0                              | 0                 | 0                    | 0                         |
| <b>Total Expenditures</b>                                    | <b>1,349,444</b>          | <b>1,349,444</b>               | <b>1,436,641</b>  | <b>864,951</b>       | <b>909,236</b>            |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>647,240</b>            | <b>647,240</b>                 | <b>657,062</b>    | <b>478,752</b>       | <b>530,406</b>            |
| <b>OTHER FINANCING SOURCES (USES):</b>                       |                           |                                |                   |                      |                           |
| Transfers In   | 84,479                    | 84,479                         | 82,000            | 82,000               | 83,087                    |
| Transfers Out  | 0                         | 0                              | 0                 | 0                    | 0                         |
| <b>Net Other Financing Sources (Uses)</b>                    | <b>84,479</b>             | <b>84,479</b>                  | <b>82,000</b>     | <b>82,000</b>        | <b>83,087</b>             |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>731,719</b>            | <b>731,719</b>                 | <b>739,062</b>    | <b>560,752</b>       | <b>613,493</b>            |

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, 2012

|  | 2012                      |                                |                   |                      | 2011                      |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final) | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES:</b>   |                           |                                |                   |                      |                           |
| 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                                    | 39,580                    | 39,580                         | 37,093            | 35,293               | 31,417                    |
| 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  | 279                       | 279                            | 0                 | 0                    | 353                       |
| <b>Total Revenues</b>  | <b>39,859</b>             | <b>39,859</b>                  | <b>37,093</b>     | <b>35,293</b>        | <b>31,770</b>             |
| <b>EXPENDITURES:</b>   |                           |                                |                   |                      |                           |
| General Government:  |                           |                                |                   |                      |                           |
| Salaries   | 323,361                   | 323,361                        | 323,362           | 319,118              | 306,763                   |
| Fringe Benefits  | 0                         | 0                              | 0                 | 0                    | 0                         |
| Commodities  | 6,701                     | 6,701                          | 6,783             | 5,000                | 4,092                     |
| Services   | 29,062                    | 29,062                         | 29,760            | 29,650               | 66,054                    |
| Capital Outlay   | 0                         | 0                              | 0                 | 0                    | 1,475                     |
| <b>Total Expenditures</b>                                    | <b>359,124</b>            | <b>359,124</b>                 | <b>359,905</b>    | <b>353,768</b>       | <b>378,384</b>            |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>(319,265)</b>          | <b>(319,265)</b>               | <b>(322,812)</b>  | <b>(318,475)</b>     | <b>(346,614)</b>          |
| <b>OTHER FINANCING SOURCES (USES):</b>                       |                           |                                |                   |                      |                           |
| Transfers In   | 0                         | 0                              | 0                 | 0                    | 30,342                    |
| Transfers Out  | 0                         | 0                              | 0                 | 0                    | 0                         |
| <b>Net Other Financing Sources (Uses)</b>                    | <b>0</b>                  | <b>0</b>                       | <b>0</b>          | <b>0</b>             | <b>30,342</b>             |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>(319,265)</b>          | <b>(319,265)</b>               | <b>(322,812)</b>  | <b>(318,475)</b>     | <b>(316,272)</b>          |

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, 2012

|  | 2012                      |                                |                   |                      | 2011                      |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final) | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES:</b>   |                           |                                |                   |                      |                           |
| Property Tax   | \$694,211                 | \$694,211                      | \$674,000         | \$674,000            | \$678,071                 |
| Hotel / Motel Tax  | 0                         | 0                              | 0                 | 0                    | 0                         |
| County Auto Rental Tax                                       | 0                         | 0                              | 0                 | 0                    | 0                         |
| Intergovernmental Revenue                                    | 28,167                    | 28,167                         | 33,500            | 33,500               | 22,951                    |
| Fines & Forfeitures  | 0                         | 0                              | 0                 | 0                    | 0                         |
| Licenses & Permits   | 0                         | 0                              | 0                 | 0                    | 0                         |
| Charges for Services   | 8,578                     | 8,578                          | 4,600             | 4,600                | 4,180                     |
| Rents and Royalties  | 0                         | 0                              | 0                 | 0                    | 0                         |
| Investment Earnings  | 2,298                     | 2,298                          | 1,000             | 1,000                | 1,848                     |
| Miscellaneous  | 1,479                     | 1,479                          | 0                 | 0                    | 2                         |
| <b>Total Revenues</b>  | <b>734,733</b>            | <b>734,733</b>                 | <b>713,100</b>    | <b>713,100</b>       | <b>707,052</b>            |
| <b>EXPENDITURES:</b>   |                           |                                |                   |                      |                           |
| General Government:  |                           |                                |                   |                      |                           |
| Salaries   | 244,988                   | 244,988                        | 244,989           | 241,827              | 237,094                   |
| Fringe Benefits  | 0                         | 0                              | 0                 | 0                    | 0                         |
| Commodities  | 7,738                     | 7,738                          | 9,083             | 10,220               | 10,341                    |
| Services   | 3,617                     | 3,617                          | 6,014             | 6,054                | 5,466                     |
| Capital Outlay   | 0                         | 0                              | 0                 | 0                    | 0                         |
| <b>Total Expenditures</b>                                    | <b>256,343</b>            | <b>256,343</b>                 | <b>260,086</b>    | <b>258,101</b>       | <b>252,901</b>            |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>478,390</b>            | <b>478,390</b>                 | <b>453,014</b>    | <b>454,999</b>       | <b>454,151</b>            |
| <b>OTHER FINANCING SOURCES (USES):</b>                       |                           |                                |                   |                      |                           |
| Transfers In   | 0                         | 0                              | 0                 | 0                    | 0                         |
| Transfers Out  | 0                         | 0                              | 0                 | 0                    | 0                         |
| <b>Net Other Financing Sources (Uses)</b>                    | <b>0</b>                  | <b>0</b>                       | <b>0</b>          | <b>0</b>             | <b>0</b>                  |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>478,390</b>            | <b>478,390</b>                 | <b>453,014</b>    | <b>454,999</b>       | <b>454,151</b>            |

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, 2012

|  | 2012                      |                                |                   |                      | 2011                      |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final) | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES:</b>   |                           |                                |                   |                      |                           |
| 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   | 38,695                    | 38,695                         | 38,000            | 38,000               | 38,732                    |
| Rents and Royalties  | 0                         | 0                              | 0                 | 0                    | 0                         |
| Investment Earnings  | 0                         | 0                              | 0                 | 0                    | 0                         |
| Miscellaneous  | 365                       | 365                            | 0                 | 0                    | 111                       |
| <b>Total Revenues</b>  | <b>39,060</b>             | <b>39,060</b>                  | <b>38,000</b>     | <b>38,000</b>        | <b>38,843</b>             |
| <b>EXPENDITURES:</b>   |                           |                                |                   |                      |                           |
| General Government:  |                           |                                |                   |                      |                           |
| Salaries   | 488,875                   | 488,875                        | 488,985           | 453,365              | 204,274                   |
| Fringe Benefits  | 0                         | 0                              | 0                 | 0                    | 0                         |
| Commodities  | 45,289                    | 45,289                         | 45,293            | 57,600               | 17,963                    |
| Services   | 292,545                   | 300,470                        | 306,919           | 292,146              | 156,254                   |
| Capital Outlay   | 0                         | 0                              | 0                 | 0                    | 0                         |
| <b>Total Expenditures</b>                                    | <b>826,709</b>            | <b>834,634</b>                 | <b>841,197</b>    | <b>803,111</b>       | <b>378,491</b>            |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>(787,649)</b>          | <b>(795,574)</b>               | <b>(803,197)</b>  | <b>(765,111)</b>     | <b>(339,648)</b>          |
| <b>OTHER FINANCING SOURCES (USES):</b>                       |                           |                                |                   |                      |                           |
| Transfers In   | 47,255                    | 55,180                         | 69,586            | 69,586               | 48,490                    |
| Transfers Out  | 0                         | 0                              | 0                 | 0                    | 0                         |
| <b>Net Other Financing Sources (Uses)</b>                    | <b>47,255</b>             | <b>55,180</b>                  | <b>69,586</b>     | <b>69,586</b>        | <b>48,490</b>             |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>(740,394)</b>          | <b>(740,394)</b>               | <b>(733,611)</b>  | <b>(695,525)</b>     | <b>(291,158)</b>          |

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, 2012

|  | 2012                      |                                |                    |                      | 2011                      |
|--|---------------------------|--------------------------------|--------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final)  | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES:</b>   |                           |                                |                    |                      |                           |
| 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                    | 92,998                    |
| Fines & Forfeitures  | 0                         | 0                              | 0                  | 0                    | 0                         |
| Licenses & Permits   | 0                         | 0                              | 0                  | 0                    | 0                         |
| Charges for Services   | 48,742                    | 48,742                         | 18,500             | 18,500               | 36,697                    |
| Rents and Royalties  | 338,260                   | 338,260                        | 359,623            | 359,623              | 330,673                   |
| Investment Earnings  | 0                         | 0                              | 0                  | 0                    | 0                         |
| Miscellaneous  | 32,519                    | 32,519                         | 25,005             | 25,005               | 28,606                    |
| <b>Total Revenues</b>  | <b>419,521</b>            | <b>419,521</b>                 | <b>403,128</b>     | <b>403,128</b>       | <b>488,974</b>            |
| <b>EXPENDITURES:</b>   |                           |                                |                    |                      |                           |
| General Government:  |                           |                                |                    |                      |                           |
| Salaries   | 806,189                   | 806,189                        | 807,128            | 856,184              | 780,984                   |
| Fringe Benefits  | 0                         | 0                              | 0                  | 0                    | 0                         |
| Commodities  | 76,019                    | 76,019                         | 80,126             | 79,447               | 77,775                    |
| Services   | 1,631,377                 | 1,631,377                      | 1,814,919          | 1,741,169            | 1,821,316                 |
| Capital Outlay   | 24,691                    | 24,691                         | 40,197             | 0                    | 50,439                    |
| Debt Service:  |                           |                                |                    |                      |                           |
| Principal Retirement   | 167,500                   | 167,500                        | 167,500            | 167,500              | 52,500                    |
| Interest & Fiscal Charges                                    | 75,540                    | 75,540                         | 75,540             | 75,540               | 32,806                    |
| <b>Total Expenditures</b>                                    | <b>2,781,316</b>          | <b>2,781,316</b>               | <b>2,985,410</b>   | <b>2,919,840</b>     | <b>2,815,820</b>          |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>(2,361,795)</b>        | <b>(2,361,795)</b>             | <b>(2,582,282)</b> | <b>(2,516,712)</b>   | <b>(2,326,846)</b>        |
| <b>OTHER FINANCING SOURCES (USES):</b>                       |                           |                                |                    |                      |                           |
| Transfers In   | 885,838                   | 885,838                        | 912,548            | 912,548              | 862,999                   |
| Transfers Out  | 0                         | 0                              | 0                  | 0                    | 0                         |
| <b>Net Other Financing Sources (Uses)</b>                    | <b>885,838</b>            | <b>885,838</b>                 | <b>912,548</b>     | <b>912,548</b>       | <b>862,999</b>            |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>(1,475,957)</b>        | <b>(1,475,957)</b>             | <b>(1,669,734)</b> | <b>(1,604,164)</b>   | <b>(1,463,847)</b>        |

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, 2012

|  | 2012                      |                                |                   |                      | 2011                      |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final) | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES:</b>   |                           |                                |                   |                      |                           |
| 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                         |
| <b>Total Revenues</b>  | <b>0</b>                  | <b>0</b>                       | <b>0</b>          | <b>0</b>             | <b>0</b>                  |
| <b>EXPENDITURES:</b>   |                           |                                |                   |                      |                           |
| General Government:  |                           |                                |                   |                      |                           |
| Salaries   | 0                         | 0                              | 0                 | 0                    | 0                         |
| Fringe Benefits  | 0                         | 0                              | 0                 | 0                    | 0                         |
| Commodities  | 0                         | 0                              | 0                 | 0                    | 0                         |
| Services   | 203,310                   | 203,310                        | 213,214           | 213,214              | 199,266                   |
| Capital Outlay   | 0                         | 0                              | 0                 | 0                    | 0                         |
| <b>Total Expenditures</b>                                    | <b>203,310</b>            | <b>203,310</b>                 | <b>213,214</b>    | <b>213,214</b>       | <b>199,266</b>            |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>(203,310)</b>          | <b>(203,310)</b>               | <b>(213,214)</b>  | <b>(213,214)</b>     | <b>(199,266)</b>          |
| <b>OTHER FINANCING SOURCES (USES):</b>                       |                           |                                |                   |                      |                           |
| Transfers In   | 0                         | 0                              | 0                 | 0                    | 0                         |
| Transfers Out  | 0                         | 0                              | 0                 | 0                    | 0                         |
| <b>Net Other Financing Sources (Uses)</b>                    | <b>0</b>                  | <b>0</b>                       | <b>0</b>          | <b>0</b>             | <b>0</b>                  |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>(203,310)</b>          | <b>(203,310)</b>               | <b>(213,214)</b>  | <b>(213,214)</b>     | <b>(199,266)</b>          |

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, 2012

|  | 2012                      |                                |                   |                      | 2011                      |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final) | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES:</b>   |                           |                                |                   |                      |                           |
| 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  | 14,698                    | 14,698                         | 5,000             | 5,000                | 34,501                    |
| Licenses & Permits   | 0                         | 0                              | 0                 | 0                    | 0                         |
| Charges for Services   | 1,783,731                 | 1,783,731                      | 1,940,000         | 1,940,000            | 1,846,513                 |
| Rents and Royalties  | 0                         | 0                              | 0                 | 0                    | 0                         |
| Investment Earnings  | 9,566                     | 9,566                          | 13,000            | 13,000               | 18,054                    |
| Miscellaneous  | 71                        | 71                             | 0                 | 0                    | 10                        |
| <b>Total Revenues</b>  | <b>1,814,566</b>          | <b>1,814,566</b>               | <b>1,964,500</b>  | <b>1,964,500</b>     | <b>1,905,578</b>          |
| <b>EXPENDITURES:</b>   |                           |                                |                   |                      |                           |
| Justice & Public Safety:                                     |                           |                                |                   |                      |                           |
| Salaries   | 997,544                   | 997,544                        | 1,059,218         | 1,055,402            | 1,014,828                 |
| Fringe Benefits  | 0                         | 0                              | 0                 | 0                    | 0                         |
| Commodities  | 8,983                     | 8,983                          | 9,082             | 15,559               | 52,154                    |
| Services   | 26,798                    | 26,798                         | 27,257            | 20,780               | 24,006                    |
| Capital Outlay   | 0                         | 0                              | 0                 | 0                    | 0                         |
| <b>Total Expenditures</b>                                    | <b>1,033,325</b>          | <b>1,033,325</b>               | <b>1,095,557</b>  | <b>1,091,741</b>     | <b>1,090,988</b>          |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>781,241</b>            | <b>781,241</b>                 | <b>868,943</b>    | <b>872,759</b>       | <b>814,590</b>            |
| <b>OTHER FINANCING SOURCES (USES):</b>                       |                           |                                |                   |                      |                           |
| Transfers In   | 60,000                    | 60,000                         | 60,000            | 60,000               | 63,145                    |
| Transfers Out  | 0                         | 0                              | 0                 | 0                    | 0                         |
| <b>Net Other Financing Sources (Uses)</b>                    | <b>60,000</b>             | <b>60,000</b>                  | <b>60,000</b>     | <b>60,000</b>        | <b>63,145</b>             |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>841,241</b>            | <b>841,241</b>                 | <b>928,943</b>    | <b>932,759</b>       | <b>877,735</b>            |

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, 2012

|  | 2012                      |                                |                    |                      | 2011                      |
|--|---------------------------|--------------------------------|--------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final)  | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES:</b>   |                           |                                |                    |                      |                           |
| 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  | 383                       | 383                            | 0                  | 0                    | 328                       |
| <b>Total Revenues</b>  | <b>383</b>                | <b>383</b>                     | <b>0</b>           | <b>0</b>             | <b>328</b>                |
| <b>EXPENDITURES:</b>   |                           |                                |                    |                      |                           |
| Justice & Public Safety:                                     |                           |                                |                    |                      |                           |
| Salaries   | 550,920                   | 550,920                        | 550,941            | 561,910              | 537,020                   |
| Fringe Benefits  | 0                         | 0                              | 0                  | 0                    | 0                         |
| Commodities  | 12,865                    | 12,865                         | 12,866             | 5,954                | 18,549                    |
| Services   | 484,450                   | 484,450                        | 484,608            | 471,220              | 450,559                   |
| Capital Outlay   | 0                         | 0                              | 0                  | 0                    | 19,975                    |
| <b>Total Expenditures</b>                                    | <b>1,048,235</b>          | <b>1,048,235</b>               | <b>1,048,415</b>   | <b>1,039,084</b>     | <b>1,026,103</b>          |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>(1,047,852)</b>        | <b>(1,047,852)</b>             | <b>(1,048,415)</b> | <b>(1,039,084)</b>   | <b>(1,025,775)</b>        |
| <b>OTHER FINANCING SOURCES (USES):</b>                       |                           |                                |                    |                      |                           |
| Transfers In   | 0                         | 0                              | 0                  | 0                    | 0                         |
| Transfers Out  | 0                         | 0                              | 0                  | 0                    | 0                         |
| <b>Net Other Financing Sources (Uses)</b>                    | <b>0</b>                  | <b>0</b>                       | <b>0</b>           | <b>0</b>             | <b>0</b>                  |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>(1,047,852)</b>        | <b>(1,047,852)</b>             | <b>(1,048,415)</b> | <b>(1,039,084)</b>   | <b>(1,025,775)</b>        |

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, 2012

|  | 2012                      |                                |                   |                      | 2011                      |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final) | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES:</b>   |                           |                                |                   |                      |                           |
| 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                         |
| <b>Total Revenues</b>  | <b>0</b>                  | <b>0</b>                       | <b>0</b>          | <b>0</b>             | <b>0</b>                  |
| <b>EXPENDITURES:</b>   |                           |                                |                   |                      |                           |
| Justice & Public Safety:                                     |                           |                                |                   |                      |                           |
| Salaries   | 26,209                    | 26,209                         | 32,813            | 32,289               | 24,346                    |
| 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                         |
| <b>Total Expenditures</b>                                    | <b>26,209</b>             | <b>26,209</b>                  | <b>32,813</b>     | <b>32,289</b>        | <b>24,346</b>             |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>(26,209)</b>           | <b>(26,209)</b>                | <b>(32,813)</b>   | <b>(32,289)</b>      | <b>(24,346)</b>           |
| <b>OTHER FINANCING SOURCES (USES):</b>                       |                           |                                |                   |                      |                           |
| Transfers In   | 0                         | 0                              | 0                 | 0                    | 0                         |
| Transfers Out  | 0                         | 0                              | 0                 | 0                    | 0                         |
| <b>Net Other Financing Sources (Uses)</b>                    | <b>0</b>                  | <b>0</b>                       | <b>0</b>          | <b>0</b>             | <b>0</b>                  |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>(26,209)</b>           | <b>(26,209)</b>                | <b>(32,813)</b>   | <b>(32,289)</b>      | <b>(24,346)</b>           |

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, 2012

|  | 2012                      |                                |                   |                      | 2011                      |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final) | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES:</b>   |                           |                                |                   |                      |                           |
| 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                                    | 124,869                   | 124,869                        | 100,289           | 100,289              | 74,921                    |
| Fines & Forfeitures  | 0                         | 0                              | 0                 | 0                    | 0                         |
| Licenses & Permits   | 0                         | 0                              | 0                 | 0                    | 0                         |
| Charges for Services   | 80,683                    | 80,683                         | 135,000           | 135,000              | 140,597                   |
| Rents and Royalties  | 0                         | 0                              | 0                 | 0                    | 0                         |
| Investment Earnings  | 0                         | 0                              | 0                 | 0                    | 0                         |
| Miscellaneous  | 0                         | 0                              | 0                 | 0                    | 0                         |
| <b>Total Revenues</b>  | <b>205,552</b>            | <b>205,552</b>                 | <b>235,289</b>    | <b>235,289</b>       | <b>215,518</b>            |
| <b>EXPENDITURES:</b>   |                           |                                |                   |                      |                           |
| Justice & Public Safety:                                     |                           |                                |                   |                      |                           |
| Salaries   | 1,006,195                 | 1,006,195                      | 1,006,207         | 1,025,089            | 935,066                   |
| Fringe Benefits  | 0                         | 0                              | 0                 | 0                    | 0                         |
| Commodities  | 9,163                     | 9,163                          | 9,804             | 3,500                | 4,521                     |
| Services   | 21,814                    | 21,814                         | 23,898            | 16,502               | 48,819                    |
| Capital Outlay   | 0                         | 0                              | 0                 | 0                    | 0                         |
| <b>Total Expenditures</b>                                    | <b>1,037,172</b>          | <b>1,037,172</b>               | <b>1,039,909</b>  | <b>1,045,091</b>     | <b>988,406</b>            |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>(831,620)</b>          | <b>(831,620)</b>               | <b>(804,620)</b>  | <b>(809,802)</b>     | <b>(772,888)</b>          |
| <b>OTHER FINANCING SOURCES (USES):</b>                       |                           |                                |                   |                      |                           |
| Transfers In   | 0                         | 0                              | 0                 | 0                    | 0                         |
| Transfers Out  | 0                         | 0                              | 0                 | 0                    | 0                         |
| <b>Net Other Financing Sources (Uses)</b>                    | <b>0</b>                  | <b>0</b>                       | <b>0</b>          | <b>0</b>             | <b>0</b>                  |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>(831,620)</b>          | <b>(831,620)</b>               | <b>(804,620)</b>  | <b>(809,802)</b>     | <b>(772,888)</b>          |

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, 2012

|  | 2012                      |                                |                    |                      | 2011                      |
|--|---------------------------|--------------------------------|--------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final)  | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES:</b>   |                           |                                |                    |                      |                           |
| 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                                    | 811,349                   | 811,349                        | 711,700            | 707,800              | 754,169                   |
| Fines & Forfeitures  | 53,374                    | 53,374                         | 37,000             | 37,000               | 37,593                    |
| Licenses & Permits   | 0                         | 0                              | 0                  | 0                    | 0                         |
| Charges for Services   | 325,595                   | 325,595                        | 211,000            | 211,000              | 198,107                   |
| Rents and Royalties  | 0                         | 0                              | 0                  | 0                    | 0                         |
| Investment Earnings  | 0                         | 0                              | 0                  | 0                    | 0                         |
| Miscellaneous  | 42,361                    | 42,361                         | 8,500              | 8,500                | 15,494                    |
| <b>Total Revenues</b>  | <b>1,232,679</b>          | <b>1,232,679</b>               | <b>968,200</b>     | <b>964,300</b>       | <b>1,005,363</b>          |
| <b>EXPENDITURES:</b>   |                           |                                |                    |                      |                           |
| Justice & Public Safety:                                     |                           |                                |                    |                      |                           |
| Salaries   | 3,746,086                 | 3,746,086                      | 3,746,088          | 3,762,938            | 3,624,728                 |
| Fringe Benefits  | 0                         | 0                              | 0                  | 0                    | 0                         |
| Commodities  | 261,788                   | 261,788                        | 279,881            | 223,635              | 215,890                   |
| Services   | 387,700                   | 387,700                        | 390,016            | 383,303              | 366,001                   |
| Capital Outlay   | 233,156                   | 233,156                        | 309,896            | 80,000               | 170,092                   |
| <b>Total Expenditures</b>                                    | <b>4,628,730</b>          | <b>4,628,730</b>               | <b>4,725,881</b>   | <b>4,449,876</b>     | <b>4,376,711</b>          |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>(3,396,051)</b>        | <b>(3,396,051)</b>             | <b>(3,757,681)</b> | <b>(3,485,576)</b>   | <b>(3,371,348)</b>        |
| <b>OTHER FINANCING SOURCES (USES):</b>                       |                           |                                |                    |                      |                           |
| Transfers In   | 0                         | 0                              | 0                  | 0                    | 0                         |
| Transfers Out  | 0                         | 0                              | 0                  | 0                    | 0                         |
| <b>Net Other Financing Sources (Uses)</b>                    | <b>0</b>                  | <b>0</b>                       | <b>0</b>           | <b>0</b>             | <b>0</b>                  |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>(3,396,051)</b>        | <b>(3,396,051)</b>             | <b>(3,757,681)</b> | <b>(3,485,576)</b>   | <b>(3,371,348)</b>        |

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, 2012

|  | 2012                      |                                |                   |                      | 2011                      |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final) | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES:</b>   |                           |                                |                   |                      |                           |
| 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                                    | 370,609                   | 370,609                        | 262,008           | 262,008              | 191,979                   |
| Fines & Forfeitures  | 975,504                   | 975,504                        | 1,048,000         | 1,048,000            | 887,673                   |
| Licenses & Permits   | 0                         | 0                              | 0                 | 0                    | 0                         |
| Charges for Services   | 99,101                    | 99,101                         | 105,000           | 105,000              | 103,024                   |
| Rents and Royalties  | 0                         | 0                              | 0                 | 0                    | 0                         |
| Investment Earnings  | 0                         | 0                              | 0                 | 0                    | 0                         |
| Miscellaneous  | 361                       | 361                            | 0                 | 0                    | 114                       |
| <b>Total Revenues</b>  | <b>1,445,575</b>          | <b>1,445,575</b>               | <b>1,415,008</b>  | <b>1,415,008</b>     | <b>1,182,790</b>          |
| <b>EXPENDITURES:</b>   |                           |                                |                   |                      |                           |
| Justice & Public Safety:                                     |                           |                                |                   |                      |                           |
| Salaries   | 2,017,598                 | 2,017,598                      | 2,019,096         | 1,981,683            | 1,948,375                 |
| Fringe Benefits  | 0                         | 0                              | 0                 | 0                    | 0                         |
| Commodities  | 32,211                    | 32,211                         | 33,281            | 29,450               | 39,727                    |
| Services   | 71,661                    | 71,661                         | 73,209            | 70,500               | 50,424                    |
| Capital Outlay   | 0                         | 0                              | 0                 | 0                    | 1,481                     |
| <b>Total Expenditures</b>                                    | <b>2,121,470</b>          | <b>2,121,470</b>               | <b>2,125,586</b>  | <b>2,081,633</b>     | <b>2,040,007</b>          |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>(675,895)</b>          | <b>(675,895)</b>               | <b>(710,578)</b>  | <b>(666,625)</b>     | <b>(857,217)</b>          |
| <b>OTHER FINANCING SOURCES (USES):</b>                       |                           |                                |                   |                      |                           |
| Transfers In   | 18,800                    | 18,800                         | 18,800            | 18,800               | 66,600                    |
| Transfers Out  | (1,274)                   | (1,274)                        | (4,165)           | (4,165)              | (1,109)                   |
| <b>Net Other Financing Sources (Uses)</b>                    | <b>17,526</b>             | <b>17,526</b>                  | <b>14,635</b>     | <b>14,635</b>        | <b>65,491</b>             |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>(658,369)</b>          | <b>(658,369)</b>               | <b>(695,943)</b>  | <b>(651,990)</b>     | <b>(791,726)</b>          |

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, 2012

|  | 2012                      |                                |                   |                      | 2011                      |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final) | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES:</b>   |                           |                                |                   |                      |                           |
| 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                                    | 10,500                    | 10,500                         | 10,500            | 0                    | 6,500                     |
| Fines & Forfeitures  | 0                         | 0                              | 0                 | 0                    | 0                         |
| Licenses & Permits   | 0                         | 0                              | 0                 | 0                    | 0                         |
| Charges for Services   | 57,407                    | 57,407                         | 51,700            | 51,250               | 39,354                    |
| Rents and Royalties  | 0                         | 0                              | 0                 | 0                    | 0                         |
| Investment Earnings  | 0                         | 0                              | 0                 | 0                    | 0                         |
| Miscellaneous  | 450                       | 450                            | 0                 | 0                    | 500                       |
| <b>Total Revenues</b>  | <b>68,357</b>             | <b>68,357</b>                  | <b>62,200</b>     | <b>51,250</b>        | <b>46,354</b>             |
| <b>EXPENDITURES:</b>   |                           |                                |                   |                      |                           |
| Justice & Public Safety:                                     |                           |                                |                   |                      |                           |
| Salaries   | 267,772                   | 267,772                        | 268,013           | 265,901              | 266,228                   |
| Fringe Benefits  | 0                         | 0                              | 0                 | 0                    | 0                         |
| Commodities  | 23,843                    | 23,843                         | 23,845            | 12,585               | 25,425                    |
| Services   | 180,515                   | 180,515                        | 181,655           | 181,926              | 193,290                   |
| Capital Outlay   | 0                         | 0                              | 0                 | 0                    | 14,247                    |
| <b>Total Expenditures</b>                                    | <b>472,130</b>            | <b>472,130</b>                 | <b>473,513</b>    | <b>460,412</b>       | <b>499,190</b>            |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>(403,773)</b>          | <b>(403,773)</b>               | <b>(411,313)</b>  | <b>(409,162)</b>     | <b>(452,836)</b>          |
| <b>OTHER FINANCING SOURCES (USES):</b>                       |                           |                                |                   |                      |                           |
| Transfers In   | 0                         | 0                              | 0                 | 0                    | 0                         |
| Transfers Out  | 0                         | 0                              | 0                 | 0                    | 0                         |
| <b>Net Other Financing Sources (Uses)</b>                    | <b>0</b>                  | <b>0</b>                       | <b>0</b>          | <b>0</b>             | <b>0</b>                  |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>(403,773)</b>          | <b>(403,773)</b>               | <b>(411,313)</b>  | <b>(409,162)</b>     | <b>(452,836)</b>          |

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, 2012

|  | 2012                      |                                |                   |                      | 2011                      |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final) | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES:</b>   |                           |                                |                   |                      |                           |
| 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                                    | 61,098                    | 61,098                         | 63,651            | 52,000               | 157,791                   |
| 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  | 35                        | 35                             | 0                 | 0                    | 0                         |
| <b>Total Revenues</b>  | <b>61,133</b>             | <b>61,133</b>                  | <b>63,651</b>     | <b>52,000</b>        | <b>157,791</b>            |
| <b>EXPENDITURES:</b>   |                           |                                |                   |                      |                           |
| Justice & Public Safety:                                     |                           |                                |                   |                      |                           |
| Salaries   | 102,777                   | 102,777                        | 110,660           | 110,660              | 109,161                   |
| Fringe Benefits  | 0                         | 0                              | 0                 | 0                    | 0                         |
| Commodities  | 8,341                     | 8,341                          | 8,873             | 5,173                | 4,404                     |
| Services   | 8,789                     | 8,789                          | 15,550            | 7,950                | 5,438                     |
| Capital Outlay   | 0                         | 0                              | 0                 | 0                    | 10,121                    |
| <b>Total Expenditures</b>                                    | <b>119,907</b>            | <b>119,907</b>                 | <b>135,083</b>    | <b>123,783</b>       | <b>129,124</b>            |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>(58,774)</b>           | <b>(58,774)</b>                | <b>(71,432)</b>   | <b>(71,783)</b>      | <b>28,667</b>             |
| <b>OTHER FINANCING SOURCES (USES):</b>                       |                           |                                |                   |                      |                           |
| Transfers In   | 0                         | 0                              | 0                 | 0                    | 0                         |
| Transfers Out  | 0                         | 0                              | 0                 | 0                    | 0                         |
| <b>Net Other Financing Sources (Uses)</b>                    | <b>0</b>                  | <b>0</b>                       | <b>0</b>          | <b>0</b>             | <b>0</b>                  |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>(58,774)</b>           | <b>(58,774)</b>                | <b>(71,432)</b>   | <b>(71,783)</b>      | <b>28,667</b>             |

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, 2012

|  | 2012                      |                                |                   |                      | 2011                      |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final) | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES:</b>   |                           |                                |                   |                      |                           |
| 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                                    | 442,627                   | 442,627                        | 808,747           | 808,747              | 1,183,669                 |
| Fines & Forfeitures  | 0                         | 0                              | 0                 | 0                    | 0                         |
| Licenses & Permits   | 0                         | 0                              | 0                 | 0                    | 0                         |
| Charges for Services   | 1,350                     | 1,350                          | 2,000             | 2,000                | 1,200                     |
| Rents and Royalties  | 0                         | 0                              | 0                 | 0                    | 0                         |
| Investment Earnings  | 0                         | 0                              | 0                 | 0                    | 0                         |
| Miscellaneous  | 9                         | 9                              | 0                 | 0                    | 2,138                     |
| <b>Total Revenues</b>  | <b>443,986</b>            | <b>443,986</b>                 | <b>810,747</b>    | <b>810,747</b>       | <b>1,187,007</b>          |
| <b>EXPENDITURES:</b>   |                           |                                |                   |                      |                           |
| Justice & Public Safety:                                     |                           |                                |                   |                      |                           |
| Salaries   | 1,471,670                 | 1,471,670                      | 1,474,305         | 1,441,865            | 1,414,788                 |
| Fringe Benefits  | 0                         | 0                              | 0                 | 0                    | 0                         |
| Commodities  | 24,103                    | 24,103                         | 24,731            | 20,636               | 20,114                    |
| Services   | 126,110                   | 126,110                        | 127,733           | 131,828              | 127,114                   |
| Capital Outlay   | 0                         | 0                              | 0                 | 0                    | 0                         |
| <b>Total Expenditures</b>                                    | <b>1,621,883</b>          | <b>1,621,883</b>               | <b>1,626,769</b>  | <b>1,594,329</b>     | <b>1,562,016</b>          |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>(1,177,897)</b>        | <b>(1,177,897)</b>             | <b>(816,022)</b>  | <b>(783,582)</b>     | <b>(375,009)</b>          |
| <b>OTHER FINANCING SOURCES (USES):</b>                       |                           |                                |                   |                      |                           |
| Transfers In   | 122,002                   | 122,002                        | 122,002           | 122,002              | 122,002                   |
| Transfers Out  | 0                         | 0                              | 0                 | 0                    | 0                         |
| <b>Net Other Financing Sources (Uses)</b>                    | <b>122,002</b>            | <b>122,002</b>                 | <b>122,002</b>    | <b>122,002</b>       | <b>122,002</b>            |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>(1,055,895)</b>        | <b>(1,055,895)</b>             | <b>(694,020)</b>  | <b>(661,580)</b>     | <b>(253,007)</b>          |

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, 2012

|  | 2012                      |                                |                   |                      | 2011                      |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final) | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES:</b>   |                           |                                |                   |                      |                           |
| 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                                    | 221,962                   | 221,962                        | 454,656           | 454,656              | 611,826                   |
| 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  | 57                        | 57                             | 0                 | 0                    | 10                        |
| <b>Total Revenues</b>  | <b>222,019</b>            | <b>222,019</b>                 | <b>454,656</b>    | <b>454,656</b>       | <b>611,836</b>            |
| <b>EXPENDITURES:</b>   |                           |                                |                   |                      |                           |
| Justice & Public Safety:                                     |                           |                                |                   |                      |                           |
| Salaries   | 1,414,512                 | 1,414,512                      | 1,416,501         | 1,392,970            | 1,375,046                 |
| Fringe Benefits  | 0                         | 0                              | 0                 | 0                    | 0                         |
| Commodities  | 16,236                    | 16,236                         | 17,069            | 15,749               | 14,460                    |
| Services   | 6,473                     | 6,473                          | 11,380            | 12,700               | 6,811                     |
| Capital Outlay   | 0                         | 0                              | 0                 | 0                    | 0                         |
| <b>Total Expenditures</b>                                    | <b>1,437,221</b>          | <b>1,437,221</b>               | <b>1,444,950</b>  | <b>1,421,419</b>     | <b>1,396,317</b>          |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>(1,215,202)</b>        | <b>(1,215,202)</b>             | <b>(990,294)</b>  | <b>(966,763)</b>     | <b>(784,481)</b>          |
| <b>OTHER FINANCING SOURCES (USES):</b>                       |                           |                                |                   |                      |                           |
| Transfers In   | 22,576                    | 22,576                         | 22,576            | 22,576               | 22,576                    |
| Transfers Out  | 0                         | 0                              | 0                 | 0                    | 0                         |
| <b>Net Other Financing Sources (Uses)</b>                    | <b>22,576</b>             | <b>22,576</b>                  | <b>22,576</b>     | <b>22,576</b>        | <b>22,576</b>             |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>(1,192,626)</b>        | <b>(1,192,626)</b>             | <b>(967,718)</b>  | <b>(944,187)</b>     | <b>(761,905)</b>          |

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, 2012

|  | 2012                      |                                |                   |                      | 2011                      |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final) | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES:</b>   |                           |                                |                   |                      |                           |
| 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                         |
| <b>Total Revenues</b>  | <b>0</b>                  | <b>0</b>                       | <b>0</b>          | <b>0</b>             | <b>0</b>                  |
| <b>EXPENDITURES:</b>   |                           |                                |                   |                      |                           |
| Justice & Public Safety:                                     |                           |                                |                   |                      |                           |
| Salaries   | 270                       | 270                            | 1,500             | 1,500                | 495                       |
| Fringe Benefits  | 0                         | 0                              | 0                 | 0                    | 0                         |
| Commodities  | 4,677                     | 4,677                          | 4,679             | 3,591                | 1,285                     |
| Services   | 15,425                    | 15,425                         | 15,426            | 14,934               | 19,886                    |
| Capital Outlay   | 0                         | 0                              | 0                 | 0                    | 0                         |
| <b>Total Expenditures</b>                                    | <b>20,372</b>             | <b>20,372</b>                  | <b>21,605</b>     | <b>20,025</b>        | <b>21,666</b>             |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>(20,372)</b>           | <b>(20,372)</b>                | <b>(21,605)</b>   | <b>(20,025)</b>      | <b>(21,666)</b>           |
| <b>OTHER FINANCING SOURCES (USES):</b>                       |                           |                                |                   |                      |                           |
| Transfers In   | 0                         | 0                              | 0                 | 0                    | 0                         |
| Transfers Out  | 0                         | 0                              | 0                 | 0                    | 0                         |
| <b>Net Other Financing Sources (Uses)</b>                    | <b>0</b>                  | <b>0</b>                       | <b>0</b>          | <b>0</b>             | <b>0</b>                  |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>(20,372)</b>           | <b>(20,372)</b>                | <b>(21,605)</b>   | <b>(20,025)</b>      | <b>(21,666)</b>           |

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, 2012

|  | 2012                      |                                |                   |                      | 2011                      |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final) | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES:</b>   |                           |                                |                   |                      |                           |
| 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                                    | 45,478                    | 45,478                         | 57,883            | 57,883               | 50,962                    |
| 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                         |
| <b>Total Revenues</b>  | <b>45,478</b>             | <b>45,478</b>                  | <b>57,883</b>     | <b>57,883</b>        | <b>50,962</b>             |
| <b>EXPENDITURES:</b>   |                           |                                |                   |                      |                           |
| Justice & Public Safety:                                     |                           |                                |                   |                      |                           |
| Salaries   | 34,958                    | 34,958                         | 34,960            | 34,370               | 34,156                    |
| Fringe Benefits  | 13,828                    | 13,828                         | 14,137            | 14,039               | 13,352                    |
| Commodities  | 0                         | 0                              | 2,112             | 2,112                | 0                         |
| Services   | 0                         | 0                              | 0                 | 0                    | 0                         |
| Capital Outlay   | 0                         | 0                              | 0                 | 0                    | 0                         |
| <b>Total Expenditures</b>                                    | <b>48,786</b>             | <b>48,786</b>                  | <b>51,209</b>     | <b>50,521</b>        | <b>47,508</b>             |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>(3,308)</b>            | <b>(3,308)</b>                 | <b>6,674</b>      | <b>7,362</b>         | <b>3,454</b>              |
| <b>OTHER FINANCING SOURCES (USES):</b>                       |                           |                                |                   |                      |                           |
| Transfers In   | 0                         | 0                              | 0                 | 0                    | 0                         |
| Transfers Out  | 0                         | 0                              | 0                 | 0                    | 0                         |
| <b>Net Other Financing Sources (Uses)</b>                    | <b>0</b>                  | <b>0</b>                       | <b>0</b>          | <b>0</b>             | <b>0</b>                  |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>(3,308)</b>            | <b>(3,308)</b>                 | <b>6,674</b>      | <b>7,362</b>         | <b>3,454</b>              |

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, 2012

|  | 2012                      |                                |                    |                      | 2011                      |
|--|---------------------------|--------------------------------|--------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final)  | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES:</b>   |                           |                                |                    |                      |                           |
| 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                                    | 112,429                   | 112,429                        | 143,500            | 143,500              | 153,146                   |
| Fines & Forfeitures  | 0                         | 0                              | 0                  | 0                    | 0                         |
| Licenses & Permits   | 0                         | 0                              | 0                  | 0                    | 0                         |
| Charges for Services   | 526,309                   | 526,309                        | 618,000            | 618,000              | 565,913                   |
| Rents and Royalties  | 0                         | 0                              | 0                  | 0                    | 0                         |
| Investment Earnings  | 0                         | 0                              | 0                  | 0                    | 0                         |
| Miscellaneous  | 26,132                    | 26,132                         | 17,500             | 17,500               | 16,840                    |
| <b>Total Revenues</b>  | <b>664,870</b>            | <b>664,870</b>                 | <b>779,000</b>     | <b>779,000</b>       | <b>735,899</b>            |
| <b>EXPENDITURES:</b>   |                           |                                |                    |                      |                           |
| Justice & Public Safety:                                     |                           |                                |                    |                      |                           |
| Salaries   | 4,343,892                 | 4,343,892                      | 4,392,099          | 4,451,356            | 4,378,113                 |
| Fringe Benefits  | 0                         | 0                              | 0                  | 0                    | 0                         |
| Commodities  | 209,834                   | 209,834                        | 228,338            | 236,989              | 206,215                   |
| Services   | 1,028,452                 | 1,028,452                      | 1,047,673          | 1,096,870            | 1,037,247                 |
| Capital Outlay   | 0                         | 0                              | 0                  | 0                    | 13,274                    |
| <b>Total Expenditures</b>                                    | <b>5,582,178</b>          | <b>5,582,178</b>               | <b>5,668,110</b>   | <b>5,785,215</b>     | <b>5,634,849</b>          |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>(4,917,308)</b>        | <b>(4,917,308)</b>             | <b>(4,889,110)</b> | <b>(5,006,215)</b>   | <b>(4,898,950)</b>        |
| <b>OTHER FINANCING SOURCES (USES):</b>                       |                           |                                |                    |                      |                           |
| Transfers In   | 48,956                    | 48,956                         | 48,956             | 46,016               | 46,016                    |
| Transfers Out  | 0                         | 0                              | 0                  | 0                    | 0                         |
| <b>Net Other Financing Sources (Uses)</b>                    | <b>48,956</b>             | <b>48,956</b>                  | <b>48,956</b>      | <b>46,016</b>        | <b>46,016</b>             |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>(4,868,352)</b>        | <b>(4,868,352)</b>             | <b>(4,840,154)</b> | <b>(4,960,199)</b>   | <b>(4,852,934)</b>        |

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, 2012

|  | 2012                      |                                |                   |                      | 2011                      |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final) | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES:</b>   |                           |                                |                   |                      |                           |
| 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                                    | 317,569                   | 317,569                        | 371,024           | 371,024              | 341,321                   |
| 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                         |
| <b>Total Revenues</b>  | <b>317,569</b>            | <b>317,569</b>                 | <b>371,024</b>    | <b>371,024</b>       | <b>341,321</b>            |
| <b>EXPENDITURES:</b>   |                           |                                |                   |                      |                           |
| Justice & Public Safety:                                     |                           |                                |                   |                      |                           |
| Salaries   | 237,606                   | 237,606                        | 259,049           | 258,304              | 255,840                   |
| Fringe Benefits  | 75,616                    | 75,616                         | 84,859            | 83,934               | 74,996                    |
| Commodities  | 7,325                     | 7,325                          | 12,568            | 12,568               | 12,094                    |
| Services   | 5,398                     | 5,398                          | 12,755            | 12,500               | 7,043                     |
| Capital Outlay   | 0                         | 0                              | 1,795             | 2,050                | 1,333                     |
| <b>Total Expenditures</b>                                    | <b>325,945</b>            | <b>325,945</b>                 | <b>371,026</b>    | <b>369,356</b>       | <b>351,306</b>            |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>(8,376)</b>            | <b>(8,376)</b>                 | <b>(2)</b>        | <b>1,668</b>         | <b>(9,985)</b>            |
| <b>OTHER FINANCING SOURCES (USES):</b>                       |                           |                                |                   |                      |                           |
| Transfers In   | 0                         | 0                              | 0                 | 0                    | 0                         |
| Transfers Out  | 0                         | 0                              | 0                 | 0                    | 0                         |
| <b>Net Other Financing Sources (Uses)</b>                    | <b>0</b>                  | <b>0</b>                       | <b>0</b>          | <b>0</b>             | <b>0</b>                  |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>(8,376)</b>            | <b>(8,376)</b>                 | <b>(2)</b>        | <b>1,668</b>         | <b>(9,985)</b>            |

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, 2012

|  | 2012                      |                                |                   |                      | 2011                      |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final) | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES:</b>   |                           |                                |                   |                      |                           |
| 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                                    | 8,325                     | 8,325                          | 0                 | 0                    | 0                         |
| Fines & Forfeitures  | 0                         | 0                              | 0                 | 0                    | 0                         |
| Licenses & Permits   | 178,046                   | 178,046                        | 166,500           | 166,500              | 30,544                    |
| Charges for Services   | 13,269                    | 13,269                         | 4,200             | 4,200                | 26,015                    |
| Rents and Royalties  | 0                         | 0                              | 0                 | 0                    | 0                         |
| Investment Earnings  | 0                         | 0                              | 0                 | 0                    | 0                         |
| Miscellaneous  | 1,214                     | 1,214                          | 0                 | 0                    | 84                        |
| <b>Total Revenues</b>  | <b>200,854</b>            | <b>200,854</b>                 | <b>170,700</b>    | <b>170,700</b>       | <b>56,643</b>             |
| <b>EXPENDITURES:</b>   |                           |                                |                   |                      |                           |
| Development:   |                           |                                |                   |                      |                           |
| Salaries   | 244,925                   | 244,925                        | 248,119           | 248,119              | 213,064                   |
| Fringe Benefits  | 0                         | 0                              | 0                 | 0                    | 0                         |
| Commodities  | 4,247                     | 4,247                          | 4,250             | 3,704                | 4,466                     |
| Services   | 83,495                    | 83,495                         | 83,708            | 84,254               | 78,596                    |
| Capital Outlay   | 0                         | 0                              | 0                 | 0                    | 0                         |
| <b>Total Expenditures</b>                                    | <b>332,667</b>            | <b>332,667</b>                 | <b>336,077</b>    | <b>336,077</b>       | <b>296,126</b>            |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>(131,813)</b>          | <b>(131,813)</b>               | <b>(165,377)</b>  | <b>(165,377)</b>     | <b>(239,483)</b>          |
| <b>OTHER FINANCING SOURCES (USES):</b>                       |                           |                                |                   |                      |                           |
| Transfers In   | 0                         | 0                              | 0                 | 0                    | 0                         |
| Transfers Out  | 0                         | 0                              | 0                 | 0                    | 0                         |
| <b>Net Other Financing Sources (Uses)</b>                    | <b>0</b>                  | <b>0</b>                       | <b>0</b>          | <b>0</b>             | <b>0</b>                  |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>(131,813)</b>          | <b>(131,813)</b>               | <b>(165,377)</b>  | <b>(165,377)</b>     | <b>(239,483)</b>          |

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, 2012

|  | 2012                      |                                |                   |                      | 2011                      |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final) | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES:</b>   |                           |                                |                   |                      |                           |
| Property Tax   | \$7,870,605               | \$7,870,605                    | \$7,894,933       | \$7,894,933          | \$7,686,841               |
| Hotel / Motel Tax  | 26,177                    | 26,177                         | 25,000            | 25,000               | 22,232                    |
| County Auto Rental Tax                                       | 29,933                    | 29,933                         | 15,000            | 15,000               | 19,140                    |
| Intergovernmental Revenue                                    | 10,856,549                | 10,856,549                     | 10,282,951        | 10,282,951           | 10,301,363                |
| Fines & Forfeitures  | 0                         | 0                              | 0                 | 0                    | 0                         |
| Licenses & Permits   | 0                         | 0                              | 0                 | 0                    | 0                         |
| Charges for Services   | 41,860                    | 41,860                         | 35,000            | 35,000               | 36,500                    |
| Rents and Royalties  | 0                         | 0                              | 0                 | 0                    | 0                         |
| Investment Earnings  | 2,303                     | 2,303                          | 5,000             | 5,000                | 835                       |
| Miscellaneous  | 0                         | 0                              | 0                 | 0                    | 0                         |
| <b>Total Revenues</b>  | <b>18,827,427</b>         | <b>18,827,427</b>              | <b>18,257,884</b> | <b>18,257,884</b>    | <b>18,066,911</b>         |
| <b>EXPENDITURES:</b>   |                           |                                |                   |                      |                           |
| General Government:  |                           |                                |                   |                      |                           |
| Fringe Benefits  | 475,268                   | 484,944                        | 488,219           | 488,219              | 479,145                   |
| Services   | 138,723                   | 165,924                        | 171,455           | 476,969              | 132,000                   |
| Justice & Public Safety:                                     |                           |                                |                   |                      |                           |
| Fringe Benefits  | 2,021,090                 | 2,021,090                      | 2,034,738         | 2,034,738            | 2,017,302                 |
| Services   | 3,695                     | 3,695                          | 3,600             | 3,600                | 3,600                     |
| Social Services:   |                           |                                |                   |                      |                           |
| Fringe Benefits  | 0                         | 0                              | 0                 | 0                    | 0                         |
| Services   | 24,498                    | 24,498                         | 24,498            | 24,498               | 24,498                    |
| Development:   |                           |                                |                   |                      |                           |
| Fringe Benefits  | 26,977                    | 26,977                         | 27,159            | 27,159               | 21,457                    |
| Services   | 0                         | 0                              | 0                 | 0                    | 0                         |
| Debt Service:  |                           |                                |                   |                      |                           |
| Principal Retirement   | 0                         | 0                              | 0                 | 0                    | 0                         |
| Interest & Fiscal Charges                                    | 1,010                     | 1,010                          | 1,010             | 700                  | 535                       |
| <b>Total Expenditures</b>                                    | <b>2,691,261</b>          | <b>2,728,138</b>               | <b>2,750,679</b>  | <b>3,055,883</b>     | <b>2,678,537</b>          |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>16,136,166</b>         | <b>16,099,289</b>              | <b>15,507,205</b> | <b>15,202,001</b>    | <b>15,388,374</b>         |
| <b>OTHER FINANCING SOURCES (USES):</b>                       |                           |                                |                   |                      |                           |
| Transfers In   | 165,416                   | 202,293                        | 181,100           | 181,100              | 135,482                   |
| Transfers Out  | (156,319)                 | (156,319)                      | (156,884)         | (156,884)            | (193,660)                 |
| <b>Net Other Financing Sources (Uses)</b>                    | <b>9,097</b>              | <b>45,974</b>                  | <b>24,216</b>     | <b>24,216</b>        | <b>(58,178)</b>           |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>16,145,263</b>         | <b>16,145,263</b>              | <b>15,531,421</b> | <b>15,226,217</b>    | <b>15,330,196</b>         |

COUNTY OF CHAMPAIGN, ILLINOIS  
 GENERAL CORPORATE FUND--VETERANS ASSISTANCE COMMISSION DEPARTMENT  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 ACTUAL AND BUDGET (NON-GAAP BASIS)  
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2012

|  | 2012                      |                                |                   |                      | 2011                      |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final) | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES:</b>   |                           |                                |                   |                      |                           |
| 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                         |
| <b>Total Revenues</b>  | <b>0</b>                  | <b>0</b>                       | <b>0</b>          | <b>0</b>             | <b>0</b>                  |
| <b>EXPENDITURES:</b>   |                           |                                |                   |                      |                           |
| General Government:  |                           |                                |                   |                      |                           |
| Salaries   | 0                         | 0                              | 0                 | 0                    | 0                         |
| Fringe Benefits  | 0                         | 0                              | 0                 | 0                    | 0                         |
| Commodities  | 2,090                     | 2,090                          | 2,092             | 0                    | 0                         |
| Services   | 0                         | 0                              | 0                 | 0                    | 0                         |
| Capital Outlay   | 1,093                     | 1,093                          | 5,308             | 0                    | 0                         |
| <b>Total Expenditures</b>                                    | <b>3,183</b>              | <b>3,183</b>                   | <b>7,400</b>      | <b>0</b>             | <b>0</b>                  |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>(3,183)</b>            | <b>(3,183)</b>                 | <b>(7,400)</b>    | <b>0</b>             | <b>0</b>                  |
| <b>OTHER FINANCING SOURCES (USES):</b>                       |                           |                                |                   |                      |                           |
| Transfers In   | 0                         | 0                              | 0                 | 0                    | 0                         |
| Transfers Out  | 0                         | 0                              | 0                 | 0                    | 0                         |
| <b>Net Other Financing Sources (Uses)</b>                    | <b>0</b>                  | <b>0</b>                       | <b>0</b>          | <b>0</b>             | <b>0</b>                  |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>(3,183)</b>            | <b>(3,183)</b>                 | <b>(7,400)</b>    | <b>0</b>             | <b>0</b>                  |