

SPECIAL REVENUE FUNDS

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

COUNTY OF CHAMPAIGN, ILLINOIS
 MENTAL HEALTH FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Cash	\$2,163,191	\$2,041,045
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	3,885,294	3,729,515
Intergovernmental	6,495	1,617
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	4,119
Total Assets	6,054,980	5,776,296
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	6,797	17,043
Accounts Payable	7,568	5,588
Due To Other Funds	9,210	3,141
Funds Held For Others	0	0
Deferred Revenues	3,885,294	3,729,515
Total Liabilities	3,908,869	3,755,287
 FUND BALANCE (DEFICIT):		
Restricted For Health and Education	2,146,111	2,021,009
Total Fund Balance (Deficit)	2,146,111	2,021,009
 Total Liabilities and Fund Balance	 6,054,980	 5,776,296

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

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$3,740,921	\$3,740,921	\$3,756,472	\$3,756,472	\$3,651,526
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	304,149	304,149	292,402	292,402	420,909
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	1,773	1,773	1,250	1,250	1,508
Miscellaneous	39,466	39,466	10,000	10,000	42,585
Total Revenues	4,086,309	4,086,309	4,060,124	4,060,124	4,116,528
EXPENDITURES:					
Health:					
Salaries	356,164	356,164	356,166	356,138	342,754
Fringe Benefits	98,212	98,212	105,734	105,762	95,660
Commodities	6,512	6,512	15,000	15,000	10,675
Services	3,496,107	3,496,107	3,578,224	3,578,224	3,490,131
Capital Outlay	4,212	4,212	5,000	5,000	3,840
Total Expenditures	3,961,207	3,961,207	4,060,124	4,060,124	3,943,060
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	125,102	125,102	0	0	173,468
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	125,102	125,102	0	0	173,468
FUND BALANCE (DEFICIT)--Beginning of Year	2,021,009	2,021,009	2,021,009	2,021,009	1,847,541
FUND BALANCE (DEFICIT)--End of Year	2,146,111	2,146,111	2,021,009	2,021,009	2,021,009
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		2,146,111			

COUNTY OF CHAMPAIGN, ILLINOIS
 DEVELOPMENTAL DISABILITY FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Cash	\$1,545,779	\$1,528,703
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	3,560,750	3,652,201
Intergovernmental	0	1,582
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
 Total Assets	 5,106,529	 5,182,486
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	3,560,750	3,652,201
 Total Liabilities	 3,560,750	 3,652,201
 FUND BALANCE (DEFICIT):		
Restricted For Health and Education	1,545,779	1,530,285
 Total Fund Balance (Deficit)	 1,545,779	 1,530,285
 Total Liabilities and Fund Balance	 5,106,529	 5,182,486

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

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$3,578,196	\$3,578,196	\$3,673,507	\$3,673,507	\$3,574,004
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	1,131	1,131	4,000	4,000	1,048
Miscellaneous	0	0	0	0	0
Total Revenues	3,579,327	3,579,327	3,677,507	3,677,507	3,575,052
EXPENDITURES:					
Health:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	3,563,833	3,563,833	3,675,382	3,675,382	3,550,078
Capital Outlay	0	0	0	0	0
Total Expenditures	3,563,833	3,563,833	3,675,382	3,675,382	3,550,078
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	15,494	15,494	2,125	2,125	24,974
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	15,494	15,494	2,125	2,125	24,974
FUND BALANCE (DEFICIT)--Beginning of Year	1,530,285	1,530,285	1,530,285	1,530,285	1,505,311
FUND BALANCE (DEFICIT)--End of Year	1,545,779	1,545,779	1,532,410	1,532,410	1,530,285
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		1,545,779			

COUNTY OF CHAMPAIGN, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Cash	\$2,025,704	\$1,261,775
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	3,204,845	3,100,652
Intergovernmental	1,499	2,864
Accrued Interest	0	0
Other	0	0
Due From Other Funds	180,706	300,648
Total Assets	5,412,754	4,665,939
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	600,373	225,076
Due To Other Funds	0	0
Funds Held For Others	212,410	0
Deferred Revenues	3,204,845	3,100,652
Total Liabilities	4,017,628	3,325,728
 FUND BALANCE (DEFICIT):		
Restricted For Debt Service	419,126	422,347
Restricted For Insurance and Fringe Benefits	976,000	917,864
Total Fund Balance (Deficit)	1,395,126	1,340,211
Total Liabilities and Fund Balance	5,412,754	4,665,939

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

Exhibit C-3b

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$3,114,347	\$3,114,347	\$3,122,769	\$3,122,769	\$3,052,310
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	124,000	124,000	124,000	124,000	124,000
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	136,947	136,947	150,988	150,988	136,418
Investment Earnings	1,127	1,127	5,500	5,500	1,142
Miscellaneous	0	0	0	0	0
Total Revenues	3,376,421	3,376,421	3,403,257	3,403,257	3,313,870
EXPENDITURES:					
General Government:					
Fringe Benefits	494,965	507,289	508,190	508,190	468,659
Justice & Public Safety:					
Fringe Benefits	2,202,624	2,285,856	2,289,915	2,289,915	2,147,980
Health:					
Fringe Benefits	0	51,834	51,926	51,926	0
Education:					
Fringe Benefits	0	334,858	335,453	335,453	0
Social Services:					
Fringe Benefits	0	614,419	693,218	693,218	0
Development:					
Fringe Benefits	33,824	349,582	350,203	350,203	29,292
Highways & Bridges:					
Fringe Benefits	175,242	175,242	175,553	175,553	185,705
Debt Service:					
Principal Retirement	365,000	365,000	365,000	365,000	350,000
Interest & Fiscal Charges	49,851	49,851	51,316	51,316	67,711
Total Expenditures	3,321,506	4,733,931	4,820,774	4,820,774	3,249,347
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	54,915	(1,357,510)	(1,417,517)	(1,417,517)	64,523
OTHER FINANCING SOURCES (USES):					
Transfers In	0	1,412,425	1,435,865	1,435,865	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	1,412,425	1,435,865	1,435,865	0
NET CHANGE IN FUND BALANCE	54,915	54,915	18,348	18,348	64,523
FUND BALANCE (DEFICIT)--Beginning of Year	1,340,211	1,340,211	1,340,211	1,340,211	1,275,688
FUND BALANCE (DEFICIT)--End of Year	1,395,126	1,395,126	1,358,559	1,358,559	1,340,211
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		1,395,126			

COUNTY OF CHAMPAIGN, ILLINOIS
 REGIONAL PLANNING COMMISSION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Cash	\$349,667	\$491,983
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	985,314	564,383
Accrued Interest	0	0
Other	11,880	19,786
Due From Other Funds	37,164	28,705
Advances to Other Funds	105,000	135,000
Total Assets	1,489,025	1,239,857
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	56,943	198,854
Accounts Payable	638,742	779,934
Due To Other Funds	162,420	95,530
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	858,105	1,074,318
 FUND BALANCE (DEFICIT):		
Restricted For Development	630,920	165,539
Total Fund Balance (Deficit)	630,920	165,539
Total Liabilities and Fund Balance	1,489,025	1,239,857

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

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	10,536,034	10,536,034	11,289,033	11,204,818	9,686,015
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	1,062,743	1,062,743	956,300	913,300	786,791
Investment Earnings	514	514	1,000	1,000	525
Miscellaneous	57,044	57,044	51,500	51,500	82,377
Total Revenues	11,656,335	11,656,335	12,297,833	12,170,618	10,555,708
EXPENDITURES:					
Development:					
Salaries	2,994,173	2,994,173	3,820,353	3,900,225	2,944,767
Fringe Benefits	768,659	768,659	831,516	811,000	765,158
Commodities	196,493	196,493	322,963	235,525	118,765
Services	7,168,965	7,393,936	8,626,580	8,704,905	7,110,541
Capital Outlay	170,314	170,314	189,913	67,500	41,228
Total Expenditures	11,298,604	11,523,575	13,791,325	13,719,155	10,980,459
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	357,731	132,760	(1,493,492)	(1,548,537)	(424,751)
OTHER FINANCING SOURCES (USES):					
Transfers In	395,512	418,881	551,010	551,010	455,961
Transfers Out	(287,862)	(287,862)	(401,055)	(346,010)	(322,885)
Net Other Financing Sources (Uses)	107,650	131,019	149,955	205,000	133,076
NET CHANGE IN FUND BALANCE	465,381	263,779	(1,343,537)	(1,343,537)	(291,675)
FUND BALANCE (DEFICIT)--Beginning of Year	165,539	69,974	69,974	69,974	457,214
FUND BALANCE (DEFICIT)--End of Year	630,920	333,753	(1,273,563)	(1,273,563)	165,539
Revenues/Sources Conversion to GAAP Basis		(23,369)			
Expenditures/Uses Conversion to GAAP Basis		224,971			
Beginning Fund Balance Conversion to GAAP Basis		95,565			
GAAP Basis Fund Balance (Deficit)		630,920			

COUNTY OF CHAMPAIGN, ILLINOIS
 REGIONAL PLANNING COMMISSION ECONOMIC DEVELOPMENT LOAN FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Cash	\$2,215,470	\$1,427,235
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Program Loans--Current Portion	439,720	519,092
Accrued Interest	22,960	10,839
Other	0	0
Due From Other Funds	4,375	0
Program Loans Receivable--Long Term Portion	3,574,129	4,525,574
 Total Assets	 6,256,654	 6,482,740
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Due To Other Funds	7,779	9,573
Funds Held For Others	0	0
Deferred Revenues	1	129
Advances from Other Funds	105,000	135,000
 Total Liabilities	 112,780	 144,702
 FUND BALANCE (DEFICIT):		
Restricted For Development	6,143,874	6,338,038
 Total Fund Balance (Deficit)	 6,143,874	 6,338,038
 Total Liabilities and Fund Balance	 6,256,654	 6,482,740

COUNTY OF CHAMPAIGN, ILLINOIS
 REGIONAL PLANNING COMMISSION ECONOMIC DEVELOPMENT LOAN FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2012

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	89,017	89,017	92,725	92,725	134,517
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Interest on Program Loans	209,397	209,397	345,225	345,225	229,620
Investment Earnings	2,541	2,541	500	500	1,150
Miscellaneous	0	0	0	0	0
Total Revenues	300,955	300,955	438,450	438,450	365,287
EXPENDITURES:					
Development:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	26,930	26,930	3,625	500	252
Bad Debts	360,539	326,300	326,550	245,000	202,988
Capital Outlay	0	0	0	0	0
Total Expenditures	387,469	353,230	330,175	245,500	203,240
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(86,514)	(52,275)	108,275	192,950	162,047
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(107,650)	(107,650)	(107,825)	(192,500)	(132,743)
Net Other Financing Sources (Uses)	(107,650)	(107,650)	(107,825)	(192,500)	(132,743)
NET CHANGE IN FUND BALANCE	(194,164)	(159,925)	450	450	29,304
FUND BALANCE (DEFICIT)--Beginning of Year	6,338,038	6,518,038	6,518,038	6,518,038	6,308,734
FUND BALANCE (DEFICIT)--End of Year	6,143,874	6,358,113	6,518,488	6,518,488	6,338,038
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		(34,239)			
Beginning Fund Balance Conversion to GAAP Basis		(180,000)			
GAAP Basis Fund Balance (Deficit)		6,143,874			

COUNTY OF CHAMPAIGN, ILLINOIS
 REGIONAL PLANNING COMMISSION USDA REVOLVING LOAN FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Cash	\$250,235	\$250,035
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Program Loans--Current Portion	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Program Loans Receivable--Long Term Portion	0	0
Total Assets	250,235	250,035
<u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	0	0
FUND BALANCE (DEFICIT):		
Restricted For Development	250,235	250,035
Total Fund Balance (Deficit)	250,235	250,035
Total Liabilities and Fund Balance	250,235	250,035

COUNTY OF CHAMPAIGN, ILLINOIS
 REGIONAL PLANNING COMMISSION USDA REVOLVING LOAN FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2012

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	500,000	500,000	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Interest on Program Loans	0	0	0	0	0
Investment Earnings	200	200	0	0	226
Miscellaneous	0	0	0	0	0
Total Revenues	200	200	500,000	500,000	226
EXPENDITURES:					
Development:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	100,000	100,000	0
Bad Debts	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	100,000	100,000	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	200	200	400,000	400,000	226
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	(10,000)	(10,000)	(333)
Net Other Financing Sources (Uses)	0	0	(10,000)	(10,000)	(333)
NET CHANGE IN FUND BALANCE	200	200	390,000	390,000	(107)
FUND BALANCE (DEFICIT)--Beginning of Year	250,035	250,035	250,035	250,035	250,142
FUND BALANCE (DEFICIT)--End of Year	250,235	250,235	640,035	640,035	250,035
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		250,235			

COUNTY OF CHAMPAIGN, ILLINOIS
GEOGRAPHIC INFORMATION SYSTEM FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Cash	\$262,514	\$235,301
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	28,947	27,724
Total Assets	291,461	263,025
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Due To Other Funds	0	1,505
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	0	1,505
 FUND BALANCE (DEFICIT):		
Restricted For General Government	291,461	261,520
Total Fund Balance (Deficit)	291,461	261,520
Total Liabilities and Fund Balance	291,461	263,025

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

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	295,487	295,487	250,000	250,000	252,634
Investment Earnings	282	282	2,000	2,000	292
Miscellaneous	0	0	0	0	0
Total Revenues	295,769	295,769	252,000	252,000	252,926
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	265,828	265,828	272,860	272,860	280,662
Capital Outlay	0	0	0	0	0
Total Expenditures	265,828	265,828	272,860	272,860	280,662
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	29,941	29,941	(20,860)	(20,860)	(27,736)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	(30,342)
Net Other Financing Sources (Uses)	0	0	0	0	(30,342)
NET CHANGE IN FUND BALANCE	29,941	29,941	(20,860)	(20,860)	(58,078)
FUND BALANCE (DEFICIT)--Beginning of Year	261,520	261,520	261,520	261,520	319,598
FUND BALANCE (DEFICIT)--End of Year	291,461	291,461	240,660	240,660	261,520
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		291,461			

COUNTY OF CHAMPAIGN, ILLINOIS
 WORKING CASH FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Cash	\$378,126	\$378,096
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
 Total Assets	 378,126	 378,096
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Due To Other Funds	412	382
Funds Held For Others	0	0
Deferred Revenues	0	0
 Total Liabilities	 412	 382
 FUND BALANCE (DEFICIT):		
Restricted For General Government	377,714	377,714
 Total Fund Balance (Deficit)	 377,714	 377,714
 Total Liabilities and Fund Balance	 378,126	 378,096

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

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	412	412	400	400	382
Miscellaneous	0	0	0	0	0
Total Revenues	412	412	400	400	382
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	412	412	400	400	382
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(412)	(412)	(413)	(400)	(382)
Net Other Financing Sources (Uses)	(412)	(412)	(413)	(400)	(382)
NET CHANGE IN FUND BALANCE	0	0	(13)	0	0
FUND BALANCE (DEFICIT)--Beginning of Year	377,714	377,714	377,714	377,714	377,714
FUND BALANCE (DEFICIT)--End of Year	377,714	377,714	377,701	377,714	377,714
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		377,714			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY CLERK SURCHARGE FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Cash	\$2,590	\$1,157
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
 Total Assets	 2,590	 1,157
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	2,590	1,157
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
 Total Liabilities	 2,590	 1,157
 FUND BALANCE (DEFICIT):		
Restricted For General Government	0	0
 Total Fund Balance (Deficit)	 0	 0
 Total Liabilities and Fund Balance	 2,590	 1,157

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

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	10,169	10,169	11,500	8,500	9,348
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	10,169	10,169	11,500	8,500	9,348
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	10,169	10,169	11,500	8,500	9,348
Capital Outlay	0	0	0	0	0
Total Expenditures	10,169	10,169	11,500	8,500	9,348
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0	0	0	0	0
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	0	0	0	0	0
FUND BALANCE (DEFICIT)--Beginning of Year	0	0	0	0	0
FUND BALANCE (DEFICIT)--End of Year	0	0	0	0	0
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		0			

COUNTY OF CHAMPAIGN, ILLINOIS
RECORDER'S AUTOMATION FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Cash	\$642,825	\$555,312
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	25,245	18,378
 Total Assets	 668,070	 573,690
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	271	732
Accounts Payable	4,306	3,166
Due To Other Funds	84,636	140
Funds Held For Others	0	0
Deferred Revenues	0	0
 Total Liabilities	 89,213	 4,038
 FUND BALANCE (DEFICIT):		
Restricted For General Government	578,857	569,652
 Total Fund Balance (Deficit)	 578,857	 569,652
 Total Liabilities and Fund Balance	 668,070	 573,690

COUNTY OF CHAMPAIGN, ILLINOIS
 RECORDER'S AUTOMATION FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2012

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	148,677	148,677	126,500	125,000	125,930
Investment Earnings	634	634	700	700	592
Miscellaneous	85,722	85,722	83,000	83,000	76,476
Total Revenues	235,033	235,033	210,200	208,700	202,998
EXPENDITURES:					
General Government:					
Salaries	14,756	14,756	15,473	14,473	14,342
Fringe Benefits	3,350	3,350	3,865	3,065	3,165
Commodities	9,037	9,037	21,500	22,000	22,369
Services	61,706	61,706	82,100	81,100	57,014
Capital Outlay	52,500	52,500	59,500	60,000	61,837
Total Expenditures	141,349	141,349	182,438	180,638	158,727
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	93,684	93,684	27,762	28,062	44,271
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(84,479)	(84,479)	(85,000)	(85,000)	(83,087)
Net Other Financing Sources (Uses)	(84,479)	(84,479)	(85,000)	(85,000)	(83,087)
NET CHANGE IN FUND BALANCE	9,205	9,205	(57,238)	(56,938)	(38,816)
FUND BALANCE (DEFICIT)--Beginning of Year	569,652	569,652	569,652	569,652	608,468
FUND BALANCE (DEFICIT)--End of Year	578,857	578,857	512,414	512,714	569,652
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		578,857			

COUNTY OF CHAMPAIGN, ILLINOIS
TAX SALE AUTOMATION FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Cash	\$56,275	\$59,498
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	1	0
Due From Other Funds	86	0
Total Assets	56,362	59,498
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	2,381	3,965
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	2,381	3,965
FUND BALANCE (DEFICIT):		
Restricted For General Government	53,981	55,533
Total Fund Balance (Deficit)	53,981	55,533
Total Liabilities and Fund Balance	56,362	59,498

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

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	33,651	33,651	32,300	32,300	35,314
Investment Earnings	58	58	55	55	50
Miscellaneous	1	1	0	0	0
Total Revenues	33,710	33,710	32,355	32,355	35,364
EXPENDITURES:					
General Government:					
Salaries	4,785	4,785	6,500	6,500	4,948
Fringe Benefits	641	641	799	799	608
Commodities	2,944	2,944	5,054	5,400	6,863
Services	26,892	26,892	28,546	23,200	10,635
Capital Outlay	0	0	0	5,000	4,551
Total Expenditures	35,262	35,262	40,899	40,899	27,605
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,552)	(1,552)	(8,544)	(8,544)	7,759
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(1,552)	(1,552)	(8,544)	(8,544)	7,759
FUND BALANCE (DEFICIT)--Beginning of Year	55,533	55,533	55,533	55,533	47,774
FUND BALANCE (DEFICIT)--End of Year	53,981	53,981	46,989	46,989	55,533
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		53,981			

COUNTY OF CHAMPAIGN, ILLINOIS
PROPERTY TAX INTEREST FEE FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Cash	\$178,565	\$171,539
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
 Total Assets	 178,565	 171,539
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Due To Other Funds	78,565	60,100
Funds Held For Others	0	0
Deferred Revenues	0	0
 Total Liabilities	 78,565	 60,100
 FUND BALANCE (DEFICIT):		
Restricted For General Government	100,000	111,439
 Total Fund Balance (Deficit)	 100,000	 111,439
 Total Liabilities and Fund Balance	 178,565	 171,539

COUNTY OF CHAMPAIGN, ILLINOIS
PROPERTY TAX INTEREST FEE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2012

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	78,420	78,420	78,420	60,000	71,160
Investment Earnings	145	145	120	120	118
Miscellaneous	0	0	0	0	0
Total Revenues	78,565	78,565	78,540	60,120	71,278
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	78,565	78,565	78,540	60,120	71,278
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(90,004)	(90,004)	(90,004)	(60,120)	(60,100)
Net Other Financing Sources (Uses)	(90,004)	(90,004)	(90,004)	(60,120)	(60,100)
NET CHANGE IN FUND BALANCE	(11,439)	(11,439)	(11,464)	0	11,178
FUND BALANCE (DEFICIT)--Beginning of Year	111,439	111,439	111,439	111,439	100,261
FUND BALANCE (DEFICIT)--End of Year	100,000	100,000	99,975	111,439	111,439
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		100,000			

COUNTY OF CHAMPAIGN, ILLINOIS
 ELECTION ASSISTANCE / ACCESSIBILITY GRANT FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Cash	\$0	\$5,176
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	142,464	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
 Total Assets	 142,464	 5,176
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Due To Other Funds	137,285	0
Funds Held For Others	0	0
Deferred Revenues	0	0
 Total Liabilities	 137,285	 0
 FUND BALANCE (DEFICIT):		
Restricted For General Government	5,179	5,176
 Total Fund Balance (Deficit)	 5,179	 5,176
 Total Liabilities and Fund Balance	 142,464	 5,176

COUNTY OF CHAMPAIGN, ILLINOIS
ELECTION ASSISTANCE / ACCESSIBILITY GRANT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2012

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	162,201	162,201	168,339	168,339	37,963
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	3	3	0	0	9
Miscellaneous	0	0	0	0	0
Total Revenues	162,204	162,204	168,339	168,339	37,972
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	108,580	108,580	109,000	0	0
Services	0	0	3,752	168,339	0
Capital Outlay	4,579	4,579	5,000	0	0
Total Expenditures	113,159	113,159	117,752	168,339	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	49,045	49,045	50,587	0	37,972
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(49,042)	(49,042)	(50,587)	0	(37,963)
Net Other Financing Sources (Uses)	(49,042)	(49,042)	(50,587)	0	(37,963)
NET CHANGE IN FUND BALANCE	3	3	0	0	9
FUND BALANCE (DEFICIT)--Beginning of Year	5,176	5,176	5,176	5,176	5,167
FUND BALANCE (DEFICIT)--End of Year	5,179	5,179	5,176	5,176	5,176
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		5,179			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY CLERK'S AUTOMATION FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Cash	\$46,118	\$31,243
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
 Total Assets	 46,118	 31,243
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	314	0
Accounts Payable	395	220
Due To Other Funds	178	0
Funds Held For Others	0	0
Deferred Revenues	0	0
 Total Liabilities	 887	 220
 FUND BALANCE (DEFICIT):		
Restricted For General Government	45,231	31,023
 Total Fund Balance (Deficit)	 45,231	 31,023
 Total Liabilities and Fund Balance	 46,118	 31,243

COUNTY OF CHAMPAIGN, ILLINOIS
 COUNTY CLERK'S AUTOMATION FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2012

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	22,600	22,600	23,500	23,500	23,574
Investment Earnings	34	34	0	0	26
Miscellaneous	7,615	7,615	6,500	6,500	6,344
Total Revenues	30,249	30,249	30,000	30,000	29,944
EXPENDITURES:					
General Government:					
Salaries	16,448	16,448	16,448	16,448	55,975
Fringe Benefits	3,331	3,331	3,525	3,525	10,496
Commodities	13,234	13,234	13,156	0	11,838
Services	395	395	396	13,552	743
Capital Outlay	0	0	0	0	0
Total Expenditures	33,408	33,408	33,525	33,525	79,052
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,159)	(3,159)	(3,525)	(3,525)	(49,108)
OTHER FINANCING SOURCES (USES):					
Transfers In	17,367	17,367	0	0	47,038
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	17,367	17,367	0	0	47,038
NET CHANGE IN FUND BALANCE	14,208	14,208	(3,525)	(3,525)	(2,070)
FUND BALANCE (DEFICIT)--Beginning of Year	31,023	31,023	31,023	31,023	33,093
FUND BALANCE (DEFICIT)--End of Year	45,231	45,231	27,498	27,498	31,023
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		45,231			

COUNTY OF CHAMPAIGN, ILLINOIS
SOLID WASTE MANAGEMENT FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Cash	\$68,504	\$66,884
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	68,504	66,884
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	218	0
Due To Other Funds	2,025	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	2,243	0
 FUND BALANCE (DEFICIT):		
Committed To General Government	66,261	66,884
Total Fund Balance (Deficit)	66,261	66,884
Total Liabilities and Fund Balance	68,504	66,884

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

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	2,250	2,250	1,250	1,250	1,250
Charges for Services	0	0	0	0	0
Investment Earnings	74	74	350	350	68
Miscellaneous	0	0	0	0	0
Total Revenues	2,324	2,324	1,600	1,600	1,318
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	422	422	422	200	0
Services	2,525	2,525	2,525	2,675	0
Capital Outlay	0	0	0	0	0
Total Expenditures	2,947	2,947	2,947	2,875	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(623)	(623)	(1,347)	(1,275)	1,318
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(623)	(623)	(1,347)	(1,275)	1,318
FUND BALANCE (DEFICIT)--Beginning of Year	66,884	66,884	66,884	66,884	65,566
FUND BALANCE (DEFICIT)--End of Year	66,261	66,261	65,537	65,609	66,884
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		66,261			

COUNTY OF CHAMPAIGN, ILLINOIS
ANIMAL CONTROL FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Cash	\$34,888	\$66,064
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	15,494	2,547
Accrued Interest	0	0
Other	436	1,832
Due From Other Funds	2,154	0
Total Assets	52,972	70,443
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	4,926	13,831
Accounts Payable	6,510	8,068
Due To Other Funds	25,466	8,593
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	36,902	30,492
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	16,070	39,951
Unassigned	0	0
Total Fund Balance (Deficit)	16,070	39,951
Total Liabilities and Fund Balance	52,972	70,443

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

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	240,260	240,260	284,265	284,265	293,479
Fines & Forfeitures	1,680	1,680	10,000	10,000	1,128
Licenses & Permits	235,737	235,737	250,000	250,000	218,005
Charges for Services	55,050	55,050	40,500	40,500	59,627
Investment Earnings	51	51	0	0	36
Miscellaneous	2,335	2,335	0	0	1,740
Total Revenues	535,113	535,113	584,765	584,765	574,015
EXPENDITURES:					
Justice & Public Safety:					
Salaries	285,247	285,247	285,188	281,521	279,062
Fringe Benefits	123,706	123,706	123,723	124,420	112,944
Commodities	56,362	56,362	59,050	56,600	50,537
Services	59,296	59,296	71,550	72,200	63,090
Capital Outlay	34,383	34,383	43,200	45,000	0
Total Expenditures	558,994	558,994	582,711	579,741	505,633
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(23,881)	(23,881)	2,054	5,024	68,382
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	(4,259)
Net Other Financing Sources (Uses)	0	0	0	0	(4,259)
NET CHANGE IN FUND BALANCE	(23,881)	(23,881)	2,054	5,024	64,123
FUND BALANCE (DEFICIT)--Beginning of Year	39,951	39,951	39,951	39,951	(24,172)
FUND BALANCE (DEFICIT)--End of Year	16,070	16,070	42,005	44,975	39,951
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		16,070			

COUNTY OF CHAMPAIGN, ILLINOIS
LAW LIBRARY FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Cash	\$65,702	\$78,039
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	423
Due From Other Funds	0	0
Total Assets	65,702	78,462
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	351	895
Accounts Payable	3,077	2,713
Due To Other Funds	199	172
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	3,627	3,780
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	62,075	74,682
Total Fund Balance (Deficit)	62,075	74,682
Total Liabilities and Fund Balance	65,702	78,462

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

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	62,695	62,695	68,000	68,000	65,849
Investment Earnings	76	76	100	100	94
Miscellaneous	0	0	0	0	0
Total Revenues	62,771	62,771	68,100	68,100	65,943
EXPENDITURES:					
Justice & Public Safety:					
Salaries	18,403	18,403	18,632	18,047	17,978
Fringe Benefits	4,057	4,057	4,068	3,803	3,855
Commodities	49,101	49,101	50,601	50,500	49,006
Services	3,817	3,817	3,831	1,932	5,046
Capital Outlay	0	0	0	0	0
Total Expenditures	75,378	75,378	77,132	74,282	75,885
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(12,607)	(12,607)	(9,032)	(6,182)	(9,942)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	(7,600)
Net Other Financing Sources (Uses)	0	0	0	0	(7,600)
NET CHANGE IN FUND BALANCE	(12,607)	(12,607)	(9,032)	(6,182)	(17,542)
FUND BALANCE (DEFICIT)--Beginning of Year	74,682	74,682	74,682	74,682	92,224
FUND BALANCE (DEFICIT)--End of Year	62,075	62,075	65,650	68,500	74,682
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		62,075			

COUNTY OF CHAMPAIGN, ILLINOIS
PUBLIC SAFETY SALES TAX FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Cash	\$3,012,152	\$3,029,020
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	387,530	384,221
Accrued Interest	0	0
Other	0	0
Due From Other Funds	1,041,316	942,140
Total Assets	4,440,998	4,355,381
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	142	5,833
Due To Other Funds	262,517	140,858
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	262,659	146,691
 FUND BALANCE (DEFICIT):		
Restricted For Debt Service	2,926,475	2,822,906
Restricted For Justice and Public Safety	1,251,864	1,385,784
Total Fund Balance (Deficit)	4,178,339	4,208,690
Total Liabilities and Fund Balance	4,440,998	4,355,381

COUNTY OF CHAMPAIGN, ILLINOIS
PUBLIC SAFETY SALES TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2012

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	4,545,118	4,545,118	4,502,507	4,502,507	4,439,505
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	2,651	2,651	6,000	6,000	2,747
Miscellaneous	0	0	0	0	0
Total Revenues	4,547,769	4,547,769	4,508,507	4,508,507	4,442,252
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	796	796	796	0	826
Services	308,261	308,261	394,150	314,544	340,353
Capital Outlay	0	0	0	0	139,703
Debt Service:					
Principal Retirement	1,810,000	1,810,000	1,810,000	1,580,000	980,000
Interest & Fiscal Charges	1,437,497	1,437,497	1,437,497	1,437,967	1,490,281
Total Expenditures	3,556,554	3,556,554	3,642,443	3,332,511	2,951,163
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	991,215	991,215	866,064	1,175,996	1,491,089
OTHER FINANCING SOURCES (USES):					
Transfers In	128,100	128,100	203,116	203,116	299,905
Transfers Out	(1,149,666)	(1,217,599)	(1,219,499)	(1,299,431)	(1,246,758)
Net Other Financing Sources (Uses)	(1,021,566)	(1,089,499)	(1,016,383)	(1,096,315)	(946,853)
NET CHANGE IN FUND BALANCE	(30,351)	(98,284)	(150,319)	79,681	544,236
FUND BALANCE (DEFICIT)--Beginning of Year	4,208,690	4,276,623	4,276,623	4,276,623	3,664,454
FUND BALANCE (DEFICIT)--End of Year	4,178,339	4,178,339	4,126,304	4,356,304	4,208,690
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		67,933			
Beginning Fund Balance Conversion to GAAP Basis		(67,933)			
GAAP Basis Fund Balance (Deficit)		4,178,339			

COUNTY OF CHAMPAIGN, ILLINOIS
SHERIFF DRUG FORFEITURES FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Cash	\$31,844	\$60,746
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	315
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	31,844	61,061
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	740	891
Due To Other Funds	0	78
Funds Held For Others	2,529	2,529
Deferred Revenues	0	0
Total Liabilities	3,269	3,498
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	28,575	57,563
Total Fund Balance (Deficit)	28,575	57,563
 Total Liabilities and Fund Balance	 31,844	 61,061

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

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	31,027	31,027	20,000	20,000	1,955
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	44	44	45	45	78
Miscellaneous	41	41	40	40	0
Total Revenues	31,112	31,112	20,085	20,085	2,033
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	11,933	11,933	11,962	2,000	4,567
Services	41,667	41,667	45,400	28,280	5,689
Capital Outlay	6,500	6,500	6,500	0	12,045
Total Expenditures	60,100	60,100	63,862	30,280	22,301
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(28,988)	(28,988)	(43,777)	(10,195)	(20,268)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(28,988)	(28,988)	(43,777)	(10,195)	(20,268)
FUND BALANCE (DEFICIT)--Beginning of Year	57,563	57,563	57,563	57,563	77,831
FUND BALANCE (DEFICIT)--End of Year	28,575	28,575	13,786	47,368	57,563
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		28,575			

COUNTY OF CHAMPAIGN, ILLINOIS
COURT'S AUTOMATION FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Cash	\$121,299	\$278,039
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	2,930	0
Total Assets	124,229	278,039
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	1,686	4,384
Accounts Payable	1,702	6,290
Due To Other Funds	28,065	104,928
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	31,453	115,602
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	92,776	162,437
Total Fund Balance (Deficit)	92,776	162,437
Total Liabilities and Fund Balance	124,229	278,039

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT'S AUTOMATION FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2012

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	243,731	243,731	252,295	250,000	253,324
Investment Earnings	93	93	250	250	246
Miscellaneous	0	0	0	0	0
Total Revenues	243,824	243,824	252,545	250,250	253,570
EXPENDITURES:					
Justice & Public Safety:					
Salaries	88,346	88,346	90,602	88,347	90,201
Fringe Benefits	21,216	21,216	21,791	16,526	17,193
Commodities	52,867	52,867	78,901	25,500	28,033
Services	132,907	132,907	140,099	137,000	148,071
Capital Outlay	23,374	23,374	23,500	80,000	3,267
Total Expenditures	318,710	318,710	354,893	347,373	286,765
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(74,886)	(74,886)	(102,348)	(97,123)	(33,195)
OTHER FINANCING SOURCES (USES):					
Transfers In	5,225	5,225	5,225	0	2,599
Transfers Out	0	0	0	0	(96,789)
Net Other Financing Sources (Uses)	5,225	5,225	5,225	0	(94,190)
NET CHANGE IN FUND BALANCE	(69,661)	(69,661)	(97,123)	(97,123)	(127,385)
FUND BALANCE (DEFICIT)--Beginning of Year	162,437	162,437	162,437	162,437	289,822
FUND BALANCE (DEFICIT)--End of Year	92,776	92,776	65,314	65,314	162,437
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		92,776			

COUNTY OF CHAMPAIGN, ILLINOIS
CHILD SUPPORT SERVICES FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Cash	\$455,197	\$540,750
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	455,197	540,750
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	883	1,122
Accounts Payable	2,409	8,886
Due To Other Funds	6,880	6,807
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	10,172	16,815
FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	445,025	523,935
Total Fund Balance (Deficit)	445,025	523,935
Total Liabilities and Fund Balance	455,197	540,750

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

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	222	222	0	0	41,701
Investment Earnings	539	539	600	600	545
Miscellaneous	0	0	0	0	0
Total Revenues	761	761	600	600	42,246
EXPENDITURES:					
Justice & Public Safety:					
Salaries	42,599	42,599	47,244	50,235	17,856
Fringe Benefits	26,320	26,320	27,191	24,200	11,964
Commodities	4,379	4,379	8,950	9,000	11,867
Services	6,373	6,373	9,050	9,000	6,619
Capital Outlay	0	0	10,000	10,000	0
Total Expenditures	79,671	79,671	102,435	102,435	48,306
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(78,910)	(78,910)	(101,835)	(101,835)	(6,060)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(78,910)	(78,910)	(101,835)	(101,835)	(6,060)
FUND BALANCE (DEFICIT)--Beginning of Year	523,935	523,935	523,935	523,935	529,995
FUND BALANCE (DEFICIT)--End of Year	445,025	445,025	422,100	422,100	523,935
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		445,025			

COUNTY OF CHAMPAIGN, ILLINOIS
 PROBATION SERVICES FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Cash	\$725,094	\$688,869
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	835
Due From Other Funds	0	0
Total Assets	725,094	689,704
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	13,707	10,439
Due To Other Funds	2,930	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	16,637	10,439
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	708,457	679,265
Total Fund Balance (Deficit)	708,457	679,265
Total Liabilities and Fund Balance	725,094	689,704

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

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	5,000	5,000	5,000	5,000	3,500
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	464,935	464,935	396,000	396,000	414,544
Investment Earnings	691	691	515	515	598
Miscellaneous	6,331	6,331	0	0	6,287
Total Revenues	476,957	476,957	401,515	401,515	424,929
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	40,252	40,252	44,105	37,500	32,758
Services	139,736	139,736	166,288	162,575	121,441
Capital Outlay	32,156	32,156	34,379	46,500	42,001
Total Expenditures	212,144	212,144	244,772	246,575	196,200
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	264,813	264,813	156,743	154,940	228,729
OTHER FINANCING SOURCES (USES):					
Transfers In	12,507	12,507	13,000	0	0
Transfers Out	(248,128)	(248,128)	(249,303)	(231,500)	(232,177)
Net Other Financing Sources (Uses)	(235,621)	(235,621)	(236,303)	(231,500)	(232,177)
NET CHANGE IN FUND BALANCE	29,192	29,192	(79,560)	(76,560)	(3,448)
FUND BALANCE (DEFICIT)--Beginning of Year	679,265	679,265	679,265	679,265	682,713
FUND BALANCE (DEFICIT)--End of Year	708,457	708,457	599,705	602,705	679,265
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		708,457			

COUNTY OF CHAMPAIGN, ILLINOIS
STATE'S ATTORNEY DRUG FORFEITURES FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Cash	\$43,247	\$69,970
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	5,115
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
 Total Assets	 43,247	 75,085
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	4,145	2,664
Due To Other Funds	18,800	59,000
Funds Held For Others	0	0
Deferred Revenues	0	0
 Total Liabilities	 22,945	 61,664
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	20,302	13,421
 Total Fund Balance (Deficit)	 20,302	 13,421
 Total Liabilities and Fund Balance	 43,247	 75,085

COUNTY OF CHAMPAIGN, ILLINOIS
STATE'S ATTORNEY DRUG FORFEITURES FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2012

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	31,672	31,672	27,000	27,000	59,860
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	30	30	40	40	36
Miscellaneous	0	0	0	0	73
Total Revenues	31,702	31,702	27,040	27,040	59,969
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	4,145	4,145	5,208	2,100	1,967
Services	1,876	1,876	2,992	6,100	1,859
Capital Outlay	0	0	0	0	1,481
Total Expenditures	6,021	6,021	8,200	8,200	5,307
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	25,681	25,681	18,840	18,840	54,662
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(18,800)	(18,800)	(18,800)	(18,800)	(59,000)
Net Other Financing Sources (Uses)	(18,800)	(18,800)	(18,800)	(18,800)	(59,000)
NET CHANGE IN FUND BALANCE	6,881	6,881	40	40	(4,338)
FUND BALANCE (DEFICIT)--Beginning of Year	13,421	13,421	13,421	13,421	17,759
FUND BALANCE (DEFICIT)--End of Year	20,302	20,302	13,461	13,461	13,421
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		20,302			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY HISTORICAL FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Cash	\$8,513	\$1,292
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	8,513	1,292
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	0	0
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	8,513	1,292
Total Fund Balance (Deficit)	8,513	1,292
Total Liabilities and Fund Balance	8,513	1,292

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

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	3	3	10	10	1
Miscellaneous	7,218	7,218	0	0	0
Total Revenues	7,221	7,221	10	10	1
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	7,221	7,221	10	10	1
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	7,221	7,221	10	10	1
FUND BALANCE (DEFICIT)--Beginning of Year	1,292	1,292	1,292	1,292	1,291
FUND BALANCE (DEFICIT)--End of Year	8,513	8,513	1,302	1,302	1,292
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		8,513			

COUNTY OF CHAMPAIGN, ILLINOIS
 CIRCUIT CLERK OPERATIONS AND ADMINISTRATION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Cash	\$227,211	\$173,787
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	227,211	173,787
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	54,210	17,202
Due To Other Funds	60,000	63,145
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	114,210	80,347
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	113,001	93,440
Total Fund Balance (Deficit)	113,001	93,440
 Total Liabilities and Fund Balance	 227,211	 173,787

COUNTY OF CHAMPAIGN, ILLINOIS
 CIRCUIT CLERK OPERATIONS AND ADMINISTRATION FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2012

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	133,596	133,596	120,000	120,000	104,750
Investment Earnings	175	175	100	100	115
Miscellaneous	0	0	0	0	0
Total Revenues	133,771	133,771	120,100	120,100	104,865
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	48,247	48,247	54,000	50,000	17,202
Services	5,963	5,963	6,000	0	0
Capital Outlay	0	0	0	10,000	0
Total Expenditures	54,210	54,210	60,000	60,000	17,202
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	79,561	79,561	60,100	60,100	87,663
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(60,000)	(60,000)	(60,000)	(60,000)	(63,145)
Net Other Financing Sources (Uses)	(60,000)	(60,000)	(60,000)	(60,000)	(63,145)
NET CHANGE IN FUND BALANCE	19,561	19,561	100	100	24,518
FUND BALANCE (DEFICIT)--Beginning of Year	93,440	93,440	93,440	93,440	68,922
FUND BALANCE (DEFICIT)--End of Year	113,001	113,001	93,540	93,540	93,440
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		113,001			

COUNTY OF CHAMPAIGN, ILLINOIS
 CIRCUIT CLERK ELECTRONIC CITATIONS FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Cash	\$32,672	\$12,654
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
 Total Assets	 32,672	 12,654
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
 Total Liabilities	 0	 0
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	32,672	12,654
 Total Fund Balance (Deficit)	 32,672	 12,654
 Total Liabilities and Fund Balance	 32,672	 12,654

COUNTY OF CHAMPAIGN, ILLINOIS
CIRCUIT CLERK ELECTRONIC CITATIONS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2012

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	19,995	19,995	0	0	12,650
Investment Earnings	23	23	0	0	4
Miscellaneous	0	0	0	0	0
Total Revenues	20,018	20,018	0	0	12,654
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	20,018	20,018	0	0	12,654
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	20,018	20,018	0	0	12,654
FUND BALANCE (DEFICIT)--Beginning of Year	12,654	12,654	12,654	12,654	0
FUND BALANCE (DEFICIT)--End of Year	32,672	32,672	12,654	12,654	12,654
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		32,672			

COUNTY OF CHAMPAIGN, ILLINOIS
 JAIL COMMISSARY FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Cash	\$335,805	\$305,984
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	8,436	0
Due From Other Funds	0	0
Total Assets	344,241	305,984
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	1,894	506
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	1,894	506
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	342,347	305,478
Total Fund Balance (Deficit)	342,347	305,478
Total Liabilities and Fund Balance	344,241	305,984

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

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	348	348	1,000	1,000	305
Miscellaneous	54,109	54,109	25,000	25,000	28,211
Total Revenues	54,457	54,457	26,000	26,000	28,516
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	2,149	2,149	7,948	8,950	1,761
Services	14,592	14,592	14,593	7,561	12,105
Capital Outlay	847	847	3,459	9,489	8,336
Total Expenditures	17,588	17,588	26,000	26,000	22,202
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	36,869	36,869	0	0	6,314
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	36,869	36,869	0	0	6,314
FUND BALANCE (DEFICIT)--Beginning of Year	305,478	305,478	305,478	305,478	299,164
FUND BALANCE (DEFICIT)--End of Year	342,347	342,347	305,478	305,478	305,478
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		342,347			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY JAIL MEDICAL COSTS FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Cash	\$15,559	\$35,496
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	15,559	35,496
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	0	0
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	15,559	35,496
Total Fund Balance (Deficit)	15,559	35,496
Total Liabilities and Fund Balance	15,559	35,496

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

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	26,043	26,043	30,000	30,000	28,175
Investment Earnings	36	36	500	500	57
Miscellaneous	0	0	0	0	0
Total Revenues	26,079	26,079	30,500	30,500	28,232
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	26,079	26,079	30,500	30,500	28,232
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(46,016)	(46,016)	(46,016)	(46,016)	(46,016)
Net Other Financing Sources (Uses)	(46,016)	(46,016)	(46,016)	(46,016)	(46,016)
NET CHANGE IN FUND BALANCE	(19,937)	(19,937)	(15,516)	(15,516)	(17,784)
FUND BALANCE (DEFICIT)--Beginning of Year	35,496	35,496	35,496	35,496	53,280
FUND BALANCE (DEFICIT)--End of Year	15,559	15,559	19,980	19,980	35,496
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		15,559			

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT DOCUMENT STORAGE FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Cash	\$262,381	\$309,699
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	262,381	309,699
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	1,522	2,830
Accounts Payable	10,127	12,815
Due To Other Funds	884	543
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	12,533	16,188
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	249,848	293,511
Total Fund Balance (Deficit)	249,848	293,511
Total Liabilities and Fund Balance	262,381	309,699

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

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	125,977	125,977	135,000	135,000	132,420
Investment Earnings	299	299	240	240	1,003
Miscellaneous	0	0	0	0	0
Total Revenues	126,276	126,276	135,240	135,240	133,423
EXPENDITURES:					
Justice & Public Safety:					
Salaries	72,145	72,145	98,149	98,642	70,947
Fringe Benefits	22,017	22,017	38,436	37,943	19,251
Commodities	997	997	3,500	2,500	2,992
Services	74,780	74,780	80,600	81,600	73,228
Capital Outlay	0	0	0	0	1,337
Total Expenditures	169,939	169,939	220,685	220,685	167,755
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(43,663)	(43,663)	(85,445)	(85,445)	(34,332)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(43,663)	(43,663)	(85,445)	(85,445)	(34,332)
FUND BALANCE (DEFICIT)--Beginning of Year	293,511	293,511	293,511	293,511	327,843
FUND BALANCE (DEFICIT)--End of Year	249,848	249,848	208,066	208,066	293,511
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		249,848			

COUNTY OF CHAMPAIGN, ILLINOIS
VICTIM ADVOCACY GRANT FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Cash	\$0	\$0
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	0	0
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	689	1,838
Accounts Payable	0	0
Due To Other Funds	5,423	3,926
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	6,112	5,764
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	0	0
Unassigned	(6,112)	(5,764)
Total Fund Balance (Deficit)	(6,112)	(5,764)
Total Liabilities and Fund Balance	0	0

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

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	34,525	34,525	34,525	34,525	34,525
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	34,525	34,525	34,525	34,525	34,525
EXPENDITURES:					
Justice & Public Safety:					
Salaries	36,147	36,147	36,251	36,078	35,801
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	36,147	36,147	36,251	36,078	35,801
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,622)	(1,622)	(1,726)	(1,553)	(1,276)
OTHER FINANCING SOURCES (USES):					
Transfers In	1,274	1,274	4,165	4,165	1,109
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	1,274	1,274	4,165	4,165	1,109
NET CHANGE IN FUND BALANCE	(348)	(348)	2,439	2,612	(167)
FUND BALANCE (DEFICIT)--Beginning of Year	(5,764)	(5,764)	(5,764)	(5,764)	(5,597)
FUND BALANCE (DEFICIT)--End of Year	(6,112)	(6,112)	(3,325)	(3,152)	(5,764)
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		(6,112)			

COUNTY OF CHAMPAIGN, ILLINOIS
CHILD ADVOCACY CENTER FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Cash	\$9,130	\$23,607
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	19,357	2,422
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	28,487	26,029
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	1,626	4,178
Accounts Payable	2,285	4,063
Due To Other Funds	2,189	799
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	6,100	9,040
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	22,387	16,989
Total Fund Balance (Deficit)	22,387	16,989
Total Liabilities and Fund Balance	28,487	26,029

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

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	174,044	174,044	183,378	183,378	160,138
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	16	16	25	25	12
Miscellaneous	5,145	5,145	8,500	8,500	5,509
Total Revenues	179,205	179,205	191,903	191,903	165,659
EXPENDITURES:					
Justice & Public Safety:					
Salaries	85,223	85,223	86,716	86,716	83,880
Fringe Benefits	30,498	30,498	31,550	31,550	29,461
Commodities	1,814	1,814	2,660	2,600	1,956
Services	56,272	56,272	75,205	75,265	65,059
Capital Outlay	0	0	0	0	0
Total Expenditures	173,807	173,807	196,131	196,131	180,356
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	5,398	5,398	(4,228)	(4,228)	(14,697)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	5,398	5,398	(4,228)	(4,228)	(14,697)
FUND BALANCE (DEFICIT)--Beginning of Year	16,989	16,989	16,989	16,989	31,686
FUND BALANCE (DEFICIT)--End of Year	22,387	22,387	12,761	12,761	16,989
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		22,387			

COUNTY OF CHAMPAIGN, ILLINOIS
 JUVENILE INFORMATION SHARING SYSTEM GRANT FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Cash	\$2,638	\$0
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	4,536
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
 Total Assets	 2,638	 4,536
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Due To Other Funds	0	1,626
Funds Held For Others	0	0
Deferred Revenues	0	0
 Total Liabilities	 0	 1,626
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	2,638	2,910
 Total Fund Balance (Deficit)	 2,638	 2,910
 Total Liabilities and Fund Balance	 2,638	 4,536

COUNTY OF CHAMPAIGN, ILLINOIS
 JUVENILE INFORMATION SHARING SYSTEM GRANT FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2012

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	1,000	1,000	10,631	10,631	6,983
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	3	3	0	0	2
Miscellaneous	0	0	0	0	0
Total Revenues	1,003	1,003	10,631	10,631	6,985
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	164	164	164	0	763
Services	1,929	1,929	11,648	11,812	6,513
Capital Outlay	0	0	0	0	0
Total Expenditures	2,093	2,093	11,812	11,812	7,276
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,090)	(1,090)	(1,181)	(1,181)	(291)
OTHER FINANCING SOURCES (USES):					
Transfers In	818	818	1,181	1,181	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	818	818	1,181	1,181	0
NET CHANGE IN FUND BALANCE	(272)	(272)	0	0	(291)
FUND BALANCE (DEFICIT)--Beginning of Year	2,910	2,910	2,910	2,910	3,201
FUND BALANCE (DEFICIT)--End of Year	2,638	2,638	2,910	2,910	2,910
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		2,638			

COUNTY OF CHAMPAIGN, ILLINOIS
 DRUG COURTS PROGRAM FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Cash	\$95,558	\$62,286
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
 Total Assets	 95,558	 62,286
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	24,877	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
 Total Liabilities	 24,877	 0
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	70,681	62,286
 Total Fund Balance (Deficit)	 70,681	 62,286
 Total Liabilities and Fund Balance	 95,558	 62,286

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

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	77,694	77,694	100,000	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	22,248	22,248	20,000	20,000	20,657
Investment Earnings	77	77	35	35	54
Miscellaneous	1,100	1,100	1,500	1,500	1,125
Total Revenues	101,119	101,119	121,535	21,535	21,836
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	32	32	66	0	0
Services	92,692	92,692	121,469	21,535	15,000
Capital Outlay	0	0	0	0	0
Total Expenditures	92,724	92,724	121,535	21,535	15,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	8,395	8,395	0	0	6,836
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	8,395	8,395	0	0	6,836
FUND BALANCE (DEFICIT)--Beginning of Year	62,286	62,286	62,286	62,286	55,450
FUND BALANCE (DEFICIT)--End of Year	70,681	70,681	62,286	62,286	62,286
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		70,681			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY PUBLIC HEALTH FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Cash	\$327,788	\$318,633
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	988,645	947,567
Intergovernmental	25,250	7,317
Accrued Interest	0	0
Other	2,973	8,735
Due From Other Funds	0	0
Total Assets	1,344,656	1,282,252
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	141,086	116,876
Due To Other Funds	200	0
Funds Held For Others	0	375
Deferred Revenues	988,645	947,567
Total Liabilities	1,129,931	1,064,818
 FUND BALANCE (DEFICIT):		
Restricted For Health and Education	214,725	217,434
Total Fund Balance (Deficit)	214,725	217,434
Total Liabilities and Fund Balance	1,344,656	1,282,252

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

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$952,921	\$952,921	\$953,095	\$953,095	\$926,366
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	246,698	246,698	237,508	237,508	244,286
Fines & Forfeitures	0	0	0	0	500
Licenses & Permits	124,474	124,474	123,850	123,850	110,627
Charges for Services	0	0	0	0	0
Investment Earnings	416	416	1,100	1,100	316
Miscellaneous	1,776	1,776	1,500	1,500	3,448
Total Revenues	1,326,285	1,326,285	1,317,053	1,317,053	1,285,543
EXPENDITURES:					
Health:					
Salaries	0	0	0	0	1,763
Fringe Benefits	0	0	0	0	361
Commodities	0	0	0	0	0
Services	1,328,994	1,391,516	1,391,517	1,316,561	1,351,884
Capital Outlay	0	0	0	0	0
Total Expenditures	1,328,994	1,391,516	1,391,517	1,316,561	1,354,008
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,709)	(65,231)	(74,464)	492	(68,465)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(2,709)	(65,231)	(74,464)	492	(68,465)
FUND BALANCE (DEFICIT)--Beginning of Year	217,434	279,956	279,956	279,956	285,899
FUND BALANCE (DEFICIT)--End of Year	214,725	214,725	205,492	280,448	217,434
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		62,522			
Beginning Fund Balance Conversion to GAAP Basis		(62,522)			
GAAP Basis Fund Balance (Deficit)		214,725			

COUNTY OF CHAMPAIGN, ILLINOIS
ACCESS INITIATIVE GRANT FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Cash	\$584,342	\$466,932
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	584,342	466,932
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	6,408	12,675
Accounts Payable	5,243	12,862
Due To Other Funds	9,157	8,113
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	20,808	33,650
 FUND BALANCE (DEFICIT):		
Restricted For Health and Education	563,534	433,282
Total Fund Balance (Deficit)	563,534	433,282
Total Liabilities and Fund Balance	584,342	466,932

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

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	1,850,285	1,850,285	1,569,225	1,502,531	901,570
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	408	408	0	0	764
Miscellaneous	28,105	28,105	0	0	2,527
Total Revenues	1,878,798	1,878,798	1,569,225	1,502,531	904,861
EXPENDITURES:					
Health:					
Salaries	186,450	186,450	193,348	363,873	339,352
Fringe Benefits	55,028	55,028	58,118	125,339	107,357
Commodities	4,801	4,801	30,750	30,750	40,435
Services	1,499,767	1,499,767	1,715,315	977,569	769,236
Capital Outlay	2,500	2,500	5,000	5,000	1,350
Total Expenditures	1,748,546	1,748,546	2,002,531	1,502,531	1,257,730
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	130,252	130,252	(433,306)	0	(352,869)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	130,252	130,252	(433,306)	0	(352,869)
FUND BALANCE (DEFICIT)--Beginning of Year	433,282	433,282	433,282	433,282	786,151
FUND BALANCE (DEFICIT)--End of Year	563,534	563,534	(24)	433,282	433,282
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		563,534			

COUNTY OF CHAMPAIGN, ILLINOIS
EARLY CHILDHOOD FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Cash	\$1,733,836	\$1,421,755
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	523,497	529,319
Accrued Interest	0	0
Other	6,282	920
Due From Other Funds	0	0
Total Assets	2,263,615	1,951,994
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	67,710	195,623
Accounts Payable	79,448	60,866
Due To Other Funds	158,505	88,465
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	305,663	344,954
 FUND BALANCE (DEFICIT):		
Restricted For Health and Education	1,957,952	1,607,040
Total Fund Balance (Deficit)	1,957,952	1,607,040
Total Liabilities and Fund Balance	2,263,615	1,951,994

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

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	7,023,340	7,023,340	7,679,430	7,679,430	6,950,068
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	55,755	55,755	55,000	55,000	35,269
Investment Earnings	2,105	2,105	21,765	21,765	1,218
Miscellaneous	5,187	5,187	3,600	3,600	12,622
Total Revenues	7,086,387	7,086,387	7,759,795	7,759,795	6,999,177
EXPENDITURES:					
Education:					
Salaries	3,490,972	3,490,972	3,741,730	3,691,650	3,415,379
Fringe Benefits	1,171,094	1,171,094	1,314,804	1,239,165	1,167,539
Commodities	339,095	339,095	403,674	334,875	332,059
Services	1,673,782	1,673,782	2,164,073	2,400,700	1,455,752
Capital Outlay	60,532	60,532	150,709	101,700	54,757
Total Expenditures	6,735,475	6,735,475	7,774,990	7,768,090	6,425,486
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	350,912	350,912	(15,195)	(8,295)	573,691
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	100,000	100,000	0
Transfers Out	0	0	(4,750)	(11,650)	0
Net Other Financing Sources (Uses)	0	0	95,250	88,350	0
NET CHANGE IN FUND BALANCE	350,912	350,912	80,055	80,055	573,691
FUND BALANCE (DEFICIT)--Beginning of Year	1,607,040	1,607,040	1,607,040	1,607,040	1,033,349
FUND BALANCE (DEFICIT)--End of Year	1,957,952	1,957,952	1,687,095	1,687,095	1,607,040
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		1,957,952			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY HIGHWAY FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Cash	\$525,937	\$55,806
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	2,094,898	2,011,310
Intergovernmental	0	884
Accrued Interest	0	0
Other	0	600
Due From Other Funds	131,406	217,952
Total Assets	2,752,241	2,286,552
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	20,261	56,169
Accounts Payable	49,067	18,665
Due To Other Funds	95,651	45,136
Funds Held For Others	0	0
Deferred Revenues	2,094,898	2,011,310
Total Liabilities	2,259,877	2,131,280
 FUND BALANCE (DEFICIT):		
Restricted For Highways and Bridges	492,364	155,272
Total Fund Balance (Deficit)	492,364	155,272
Total Liabilities and Fund Balance	2,752,241	2,286,552

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

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$2,019,739	\$2,019,739	\$2,023,044	\$2,023,044	\$1,970,178
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	223,494	223,494	25,000	25,000	43,507
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	137,000	137,000	0	0	0
Charges for Services	373,032	451,907	520,000	520,000	457,584
Investment Earnings	240	240	4,000	4,000	91
Miscellaneous	26,836	26,836	5,000	5,000	13,233
Total Revenues	2,780,341	2,859,216	2,577,044	2,577,044	2,484,593
EXPENDITURES:					
Highways & Bridges:					
Salaries	1,134,347	1,134,347	1,224,768	1,241,968	1,219,464
Fringe Benefits	448,907	448,907	484,800	479,800	395,186
Commodities	148,607	148,607	149,693	195,500	169,005
Services	377,892	377,892	383,101	371,700	396,014
Capital Outlay	296,087	296,087	296,090	250,000	533,584
Total Expenditures	2,405,840	2,405,840	2,538,452	2,538,968	2,713,253
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	374,501	453,376	38,592	38,076	(228,660)
OTHER FINANCING SOURCES (USES):					
Transfers In	70,000	70,000	70,000	70,000	70,632
Transfers Out	(107,409)	(107,409)	(107,410)	(106,894)	(105,591)
Net Other Financing Sources (Uses)	(37,409)	(37,409)	(37,410)	(36,894)	(34,959)
NET CHANGE IN FUND BALANCE	337,092	415,967	1,182	1,182	(263,619)
FUND BALANCE (DEFICIT)--Beginning of Year	155,272	76,397	76,397	76,397	418,891
FUND BALANCE (DEFICIT)--End of Year	492,364	492,364	77,579	77,579	155,272
Revenues/Sources Conversion to GAAP Basis		(78,875)			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		78,875			
GAAP Basis Fund Balance (Deficit)		492,364			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY BRIDGE FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Cash	\$2,458,547	\$2,226,874
Investments	0	0
Receivables. Net of Uncollectible Amounts:		
Property Taxes	1,051,124	1,009,286
Intergovernmental	0	444
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	3,509,671	3,236,604
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	95,708	266,158
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	1,051,124	1,009,286
Total Liabilities	1,146,832	1,275,444
 FUND BALANCE (DEFICIT):		
Restricted For Highways and Bridges	2,362,839	1,961,160
Total Fund Balance (Deficit)	2,362,839	1,961,160
 Total Liabilities and Fund Balance	 3,509,671	 3,236,604

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

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$1,014,026	\$1,014,026	\$1,015,174	\$1,015,174	\$989,180
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	11,000	11,000	50,000	50,000	59,654
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	2,416	2,416	2,000	2,000	1,083
Miscellaneous	2,343	2,343	0	0	4,451
Total Revenues	1,029,785	1,029,785	1,067,174	1,067,174	1,054,368
EXPENDITURES:					
Highways & Bridges:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	106,307	106,307	153,000	146,000	132,641
Capital Outlay	521,799	678,348	913,000	920,000	517,169
Total Expenditures	628,106	784,655	1,066,000	1,066,000	649,810
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	401,679	245,130	1,174	1,174	404,558
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	401,679	245,130	1,174	1,174	404,558
FUND BALANCE (DEFICIT)--Beginning of Year	1,961,160	2,152,640	2,152,640	2,152,640	1,556,602
FUND BALANCE (DEFICIT)--End of Year	2,362,839	2,397,770	2,153,814	2,153,814	1,961,160
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		156,549			
Beginning Fund Balance Conversion to GAAP Basis		(191,480)			
GAAP Basis Fund Balance (Deficit)		2,362,839			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY MOTOR FUEL TAX FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Cash	\$4,683,571	\$4,406,412
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	803,642	181,904
Accrued Interest	0	0
Other	0	100
Due From Other Funds	0	0
Total Assets	5,487,213	4,588,416
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	2,418	5,690
Accounts Payable	1,481,151	464,788
Due To Other Funds	56,773	63,262
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	1,540,342	533,740
 FUND BALANCE (DEFICIT):		
Restricted For Highways and Bridges	3,946,871	4,054,676
Total Fund Balance (Deficit)	3,946,871	4,054,676
Total Liabilities and Fund Balance	5,487,213	4,588,416

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

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	3,482,721	3,482,721	3,447,876	2,822,876	2,843,335
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	4,944	4,944	5,000	5,000	2,792
Miscellaneous	0	0	0	0	0
Total Revenues	3,487,665	3,487,665	3,452,876	2,827,876	2,846,127
EXPENDITURES:					
Highways & Bridges:					
Salaries	137,671	137,671	137,671	136,705	134,239
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	733,045	733,045	899,647	1,036,500	1,242,474
Capital Outlay	2,724,754	2,410,613	2,414,887	1,654,000	2,528,857
Total Expenditures	3,595,470	3,281,329	3,452,205	2,827,205	3,905,570
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(107,805)	206,336	671	671	(1,059,443)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(107,805)	206,336	671	671	(1,059,443)
FUND BALANCE (DEFICIT)--Beginning of Year	4,054,676	4,494,208	4,494,208	4,494,208	5,114,119
FUND BALANCE (DEFICIT)--End of Year	3,946,871	4,700,544	4,494,879	4,494,879	4,054,676
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		(314,141)			
Beginning Fund Balance Conversion to GAAP Basis		(439,532)			
GAAP Basis Fund Balance (Deficit)		3,946,871			

COUNTY OF CHAMPAIGN, ILLINOIS
HIGHWAY FEDERAL AID MATCHING FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Cash	\$360,029	\$51,234
Investments	0	300,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	7,350	7,261
Intergovernmental	0	4
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
 Total Assets	 367,379	 358,499
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	7,350	7,261
 Total Liabilities	 7,350	 7,261
 FUND BALANCE (DEFICIT):		
Restricted For Highways and Bridges	360,029	351,238
 Total Fund Balance (Deficit)	 360,029	 351,238
 Total Liabilities and Fund Balance	 367,379	 358,499

COUNTY OF CHAMPAIGN, ILLINOIS
HIGHWAY FEDERAL AID MATCHING FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2012

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$8,314	\$8,314	\$7,303	\$7,303	\$8,182
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	477	477	0	0	270
Miscellaneous	0	0	0	0	0
Total Revenues	8,791	8,791	7,303	7,303	8,452
EXPENDITURES:					
Highways & Bridges:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	8,791	8,791	7,303	7,303	8,452
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	8,791	8,791	7,303	7,303	8,452
FUND BALANCE (DEFICIT)--Beginning of Year	351,238	351,238	351,238	351,238	342,786
FUND BALANCE (DEFICIT)--End of Year	360,029	360,029	358,541	358,541	351,238
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		360,029			

COUNTY OF CHAMPAIGN, ILLINOIS
TORT IMMUNITY FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Cash	\$0	\$0
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,187,109	1,139,985
Intergovernmental	52	538
Accrued Interest	0	0
Other	0	0
Due From Other Funds	1,996	1,346
Total Assets	1,189,157	1,141,869
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Due To Other Funds	1,348,079	938,958
Funds Held For Others	0	0
Deferred Revenues	1,187,109	1,139,985
Total Liabilities	2,535,188	2,078,943
 FUND BALANCE (DEFICIT):		
Restricted For Insurance and Fringe Benefits	0	0
Unassigned	(1,346,031)	(937,074)
Total Fund Balance (Deficit)	(1,346,031)	(937,074)
 Total Liabilities and Fund Balance	 1,189,157	 1,141,869

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

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$1,144,609	\$1,144,609	\$1,146,635	\$1,146,635	\$1,114,912
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	1,144,609	1,144,609	1,146,635	1,146,635	1,114,912
EXPENDITURES:					
General Government:					
Fringe Benefits	165,637	167,685	171,002	159,626	145,408
Services	72,827	72,827	72,827	71,515	76,816
Justice & Public Safety:					
Fringe Benefits	910,547	910,547	928,556	866,785	829,885
Services	399,482	399,482	399,482	392,285	386,871
Development:					
Fringe Benefits	5,073	5,073	5,173	4,829	3,079
Services	0	0	0	0	1,051
Total Expenditures	1,553,566	1,555,614	1,577,040	1,495,040	1,443,110
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(408,957)	(411,005)	(430,405)	(348,405)	(328,198)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	2,048	500	500	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	2,048	500	500	0
NET CHANGE IN FUND BALANCE	(408,957)	(408,957)	(429,905)	(347,905)	(328,198)
FUND BALANCE (DEFICIT)--Beginning of Year	(937,074)	(937,074)	(937,074)	(937,074)	(608,876)
FUND BALANCE (DEFICIT)--End of Year	(1,346,031)	(1,346,031)	(1,366,979)	(1,284,979)	(937,074)
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		(1,346,031)			

COUNTY OF CHAMPAIGN, ILLINOIS
 SOCIAL SECURITY FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Cash	\$883,313	\$325,339
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,570,641	1,535,518
Intergovernmental	1,146	1,756
Accrued Interest	0	0
Other	0	0
Due From Other Funds	104,760	240,057
Total Assets	2,559,860	2,102,670
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	168,914	137,303
Due To Other Funds	0	4,119
Funds Held For Others	321,875	0
Deferred Revenues	1,570,641	1,535,518
Total Liabilities	2,061,430	1,676,940
 FUND BALANCE (DEFICIT):		
Restricted For Insurance and Fringe Benefits	498,430	425,730
Total Fund Balance (Deficit)	498,430	425,730
Total Liabilities and Fund Balance	2,559,860	2,102,670

COUNTY OF CHAMPAIGN, ILLINOIS
SOCIAL SECURITY FUND

Exhibit C-42b

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2012

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$1,541,883	\$1,541,883	\$1,547,546	\$1,547,546	\$1,464,662
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	385	385	1,200	1,200	279
Miscellaneous	0	0	0	0	0
Total Revenues	1,542,268	1,542,268	1,548,746	1,548,746	1,464,941
EXPENDITURES:					
General Government:					
Fringe Benefits	248,117	258,084	271,311	271,311	244,014
Justice & Public Safety:					
Fringe Benefits	1,115,565	1,178,762	1,239,170	1,239,170	1,130,690
Health:					
Fringe Benefits	0	38,710	40,693	40,693	0
Education:					
Fringe Benefits	0	256,695	269,850	269,850	0
Social Services:					
Fringe Benefits	0	494,577	509,438	509,438	0
Development:					
Fringe Benefits	17,131	250,485	263,321	263,321	15,419
Highways & Bridges:					
Fringe Benefits	88,755	171,437	180,222	180,222	97,755
Total Expenditures	1,469,568	2,648,750	2,774,005	2,774,005	1,487,878
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	72,700	(1,106,482)	(1,225,259)	(1,225,259)	(22,937)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	1,179,182	1,229,259	1,229,259	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	1,179,182	1,229,259	1,229,259	0
NET CHANGE IN FUND BALANCE	72,700	72,700	4,000	4,000	(22,937)
FUND BALANCE (DEFICIT)--Beginning of Year	425,730	425,730	425,730	425,730	448,667
FUND BALANCE (DEFICIT)--End of Year	498,430	498,430	429,730	429,730	425,730
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		498,430			

COUNTY OF CHAMPAIGN, ILLINOIS
 WORKFORCE DEVELOPMENT FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Cash	\$0	\$0
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	125,977	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
 Total Assets	 125,977	 0
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	8,725	0
Accounts Payable	59,135	0
Due To Other Funds	174,260	0
Funds Held For Others	0	0
Deferred Revenues	0	0
 Total Liabilities	 242,120	 0
 FUND BALANCE (DEFICIT):		
Unassigned	(116,143)	0
 Total Fund Balance (Deficit)	 (116,143)	 0
 Total Liabilities and Fund Balance	 125,977	 0

COUNTY OF CHAMPAIGN, ILLINOIS
 WORKFORCE DEVELOPMENT FUND
 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 (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	198,585	198,585	830,647	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	198,585	198,585	830,647	0	0
EXPENDITURES:					
Development:					
Salaries	79,930	79,930	157,000	0	0
Fringe Benefits	19,763	19,763	58,647	0	0
Commodities	0	0	0	0	0
Services	215,035	177,645	615,000	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	314,728	277,338	830,647	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(116,143)	(78,753)	0	0	0
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(116,143)	(78,753)	0	0	0
FUND BALANCE (DEFICIT)--Beginning of Year	0	0	0	0	0
FUND BALANCE (DEFICIT)--End of Year	(116,143)	(78,753)	0	0	0
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		(37,390)			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		(116,143)			

COUNTY OF CHAMPAIGN, ILLINOIS
STATES ATTORNEY RECORDS AUTOMATION FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Cash	\$3,208	\$0
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
 Total Assets	 3,208	 0
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
 Total Liabilities	 0	 0
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	3,208	0
 Total Fund Balance (Deficit)	 3,208	 0
 Total Liabilities and Fund Balance	 3,208	 0

COUNTY OF CHAMPAIGN, ILLINOIS
STATE'S ATTORNEY RECORDS AUTOMATION FUND
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 (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	3,208	3,208	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	3,208	3,208	0	0	0
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,208	3,208	0	0	0
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	3,208	3,208	0	0	0
FUND BALANCE (DEFICIT)--Beginning of Year	0	0	0	0	0
FUND BALANCE (DEFICIT)--End of Year	3,208	3,208	0	0	0
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		3,208			