

County of Champaign, Illinois



**Comprehensive
Annual Financial
Report**



**Fiscal Year Ended
November 30, 2011**

County of Champaign, Illinois



Presented by:
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Introductory Section



OFFICE OF THE AUDITOR
CHAMPAIGN COUNTY, ILLINOIS

June 29, 2012

To the County Board and the Citizens of Champaign County:

The Comprehensive Annual Financial Report (CAFR) of the County of Champaign, Illinois for the fiscal year ended November 30, 2011 is submitted herewith. The CAFR is management's annual financial report to its taxpayers, governing board, oversight bodies, investors and creditors.

This report consists of management's representations concerning the finances of the County of Champaign. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of the County has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the County's financial statements in conformity with Generally Accepted Accounting Principles (GAAP). Because the cost of internal controls should not outweigh their benefits, the County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The County's financial statements have been audited by CliftonLarsonAllen LLP, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended November 30, 2011, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor's report is presented as the first component of the financial section of the report.

The independent audit of the financial statements of the County was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in the Single Audit Section of this report.

GAAP require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The County's MD&A can be found immediately following the report of the independent auditors.

Profile of the Government

Incorporated in 1833, Champaign County is located about 135 miles south of Chicago, at the crossroads of Interstates 57, 72, and 74 in the heart of East Central Illinois. The County is nearly 1,000 square miles in area, with a population of 201,081 (2010 census) who live in two cities, 24 incorporated villages, and on rural home sites.

The economic base of Champaign County is comprised largely of education, farming, and medicine. Home to the University of Illinois, the County enjoys the benefits of both urban and rural life, with abundant cultural and athletic events ranging from performing arts and museums to Big Ten Sports. Champaign County is a regional medical center with two large clinic/hospital complexes. Nearly 90% of Champaign County's land is farmed. The principal crops are corn and soybeans.

There are 27 elected County Board members, 3 from each of 9 districts. The board members elect a chairman for a two-year term from among the members. There is an appointed county administrator with the responsibility of service to the board.

Illinois law determines the functions and services of county government. The largest portion of the County's governmental expenditures are for the administration of justice and public safety, including the State's Attorney, Public Defender, Circuit Clerk, Circuit Court, Court Services (adult and juvenile probation and juvenile detention center), and the Sheriff's functions (road patrol and the county correctional center).

Other functions mandated by state statute include the construction and maintenance of county highways and bridges, the maintenance of the property tax system, voter registration and the election system, maintaining vital records such as birth, marriage, and death certificates, and the recording of deeds and other real estate records.

The County also operates a nursing home, primarily from patient fees and Medicare/Medicaid reimbursements. Voters approved special property taxes in 1972 to fund mental health services, in 1995 to fund a Cooperative Extension Service, in 1996 to fund public health services for all county residents, in 2002 to fund social security and retirement contributions for Nursing Home employees, and in 2004 to fund services for the developmentally disabled.

The Champaign County Board created the Regional Planning Commission (RPC) in 1966 under state-enabling legislation allowing counties to create planning commissions for the welfare of County residents. Over the past forty-five years the RPC has expanded its scope beyond land use planning, and has been involved extensively in community

development and economic development, distribution of federal community services block grant funds, housing programs, weatherization and energy assistance programs, job and police training, transportation planning, senior and social services. In 1994, RPC began the operation of the Champaign County Head Start pre-school program.

Illinois has more taxing districts than any other state. There are 185 taxing districts in Champaign County. The County Treasurer is the tax collector for all these districts. In addition, the County Board is responsible for appointing the boards of special districts such as cemetery districts, mass transit, and forest preserve districts. The districts are not considered part of county government since they are independent in setting taxes and budgets.

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the County operates

Local economy. Champaign County has not been immune to the effects of the national economic downturn. Still, Champaign County has fared better than many other localities in Illinois, due to the area's diverse and relatively stable economic base. The University of Illinois dominates the local economy with over 20,000 jobs. The Champaign-Urbana area is a regional healthcare center featuring Carle Foundation Hospital and Clinic, Provena Covenant Medical Center, and Christie Clinic. The remaining commercial base of the economy is primarily comprised of retail, food, service, and agriculture. The local unemployment rate for Champaign County dropped to 8.4% in 2011, a decrease from the previous year's rate of 9.0%, though still well above the 5.7% experienced in 2008. Champaign County's unemployment rate continues to compare favorably to the state average of 9.8% and the national average of 8.9%.

The State of Illinois has continued to experience budgetary problems, as the state economy has suffered. In FY 2011, the local share of the state income taxes received by Champaign County rebounded slightly from the declining amounts received in FY 2009 and FY 2010. The state is routinely behind schedule in remitting income taxes to local governments, though there was some improvement in FY2011. The state only remitted ten months of income tax payments in each of 2009 and 2010, getting further and further behind, but appeared to be trying to catch up in 2011 by remitting thirteen months. However, monthly amounts are still below 2008 levels.

Long term financial planning. Ending budgetary-basis fund balance for the general fund has grown to 13.5% of actual total general fund expenditures and transfers out. This exceeds the 12.5% goal set forth in policy guidelines adopted by the County Board for budgetary and planning purposes and can be attributed to conservative spending in conjunction with improving revenues from the state.

The previous decade saw significant construction activity by Champaign County government, but most of those construction projects have been completed. Jail overcrowding remains a concern in Champaign County, and efforts are being made to reduce overcrowding without having to expand existing correctional facilities. However, construction of an addition to the existing Satellite Jail has been discussed publicly, and may be pursued within the next several years. Otherwise, construction by Champaign County government is expected to drop off sharply in the future, as compared to the previous decade, but the County will continue bond repayments related to past construction projects for years to come.

The County also has entered into several intergovernmental road improvement agreements with the Cities of Champaign, Urbana, and Savoy that have committed anticipated motor fuel tax dollars for years to come.

Cash management policies and practices. The County's investment policy is to minimize risk while maintaining a competitive yield. Cash temporarily idle during the year was invested in certificates of deposit, money market accounts, and the State Treasurer's investment pool. County government is restricted in its investment options by state law, and will remain in conservative investment portfolios.

As of November 30, 2011 the County had \$39,310,284 in cash on hand, demand deposits, and various investment instruments. Details of the County's deposits and investments are explained in Note 6 of the Notes to the Financial Statements.

Risk management. The County maintains a self-funded insurance fund for worker's compensation insurance and liability and auto insurance. The County's risk retention for worker's compensation insurance is \$250,000 per individual per claim and for liability and auto insurance is \$250,000 per occurrence. Commercial insurance has been purchased for claims in excess of this retention. Additional information on the County's risk management activity can be found in Note 16 of the Notes to the Financial Statements.

Pension and other post-employment benefits. The County provides pension benefits for its employees through a state-wide plan managed by the Illinois Municipal Retirement Fund (IMRF). The County has no obligation in connection with pension benefits offered through this plan beyond its annual contributions to IMRF. Additional information on the County's pension arrangements can be found in Note 23 of the Notes to the Financial Statements.

The County provides other post-employment benefits (OPEB) to employees in the form of an implicit rate subsidy for retirees' health insurance premiums. Although retirees pay the entire amount of their health insurance premiums, the premiums are set at a blended rate based on the entire group, which includes younger, healthier active employees along with the retirees. Thus, the retirees pay premiums that are lower than the true cost of the healthcare benefits they receive. See Note 24 in the Notes to the Financial Statements for further discussion of OPEB.

Acknowledgements

The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the Auditor's Office. This report is primarily the work of the Accounting Manager, Carol Wadleigh, and I would like to express my sincere appreciation to her and all members of the department. Carol coordinated the work with the outside auditors and deserves the credit for maintaining the accounting system throughout the year as well as the annual financial reporting system. Credit also must be given to the County Board for their support for maintaining the highest standards of professionalism in the management of the County's finances.

Respectfully submitted,

Tony Fabri

Tony Fabri
Champaign County Auditor

COUNTY OF CHAMPAIGN, ILLINOIS
 ORGANIZATION CHART
 November 30, 2011

VOTERS ELECT:

County Board	County Clerk	Treasurer	Auditor	Recorder	Circuit Court Judges	Circuit Clerk	State's Attorney	Sheriff	Coroner
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Circuit Court Judges Appoint:

Associate Judges	Court Services Director	Jury Commission	Public Defender
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Sheriff Appoints:

Deputy Sheriff Merit Commission

County Board Appoints:

County Administrator Admin. Services	Animal Control Director	County Highway Engineer	Nursing Home Administrator/ Mgmt. Consulting Firm (5)	Mental Health Board (1) Access Initiative Project	Developmental Disability Board (1)	Supervisor of Assessments	Zoning & Enforcement Director	Regional Planning Commission (3) Head Start
Info. Technology	Emergency Mgmt. Agency Director	Child Advocacy Center Director	Nursing Home Board of Directors (4)		County Public Health Board (1)	Board of Review (2)	Zoning Board of Appeals (2)	
Hum. Resources								
Purchasing								
Public Properties								

(1) Appointed boards operate with different degrees of independence. The Mental Health Board, Developmental Disability Board and County Public Health Board are appointed by the County Board. Their budgets and tax levies require County Board approval, but their expenditures do not.

(2) The Board of Review and Zoning Board of Appeals are appointed by the County Board and their budgets and expenditures require County Board approval.

(3) The Regional Planning Commission consists of two members of the County Board, the Chairman of the County Board (an ex-officio member), the mayors of Champaign, Urbana, and Rantoul, a second representative appointed by Champaign and a second representative appointed by Urbana. One additional member, elected by the RPC Commission members, serves as minority representative. The RPC budget and expenditures require County Board approval, but the Board has delegated expenditure oversight to the Commissioners.

(4) The Nursing Home Board of Directors is appointed by the County Board. Their budget and expenditures are part of the Nursing Home's budget and require County Board approval.

(5) Since July 2008, the County Board contracts with a management consulting firm to manage the County Nursing Home. The Nursing Home Administrator is an employee of the consulting firm, not the County.

County of Champaign, Illinois
Principal Officials: Elected
November, 2011

Auditor
Tony Fabri

State's Attorney
Julia Rietz

Circuit Clerk
Linda Frank

Treasurer / Collector
Daniel Welch

Circuit Judges
Arnold Blockman
Harry Clem
Thomas Difanis
Jeffrey Ford
Michael Jones
Heidi Ladd

County Board Members

C. Pius Weibel, Chair
Christopher Alix
Carol Ammons
Janet Anderson
Ron Bensyl
Astrid Berkson
Thomas Betz
Lloyd Carter, Jr.
Lorraine Cowart
Aaron Esry

Coroner
Duane Northrup

Stephanie Holderfield
Stan James
John D. Jay
Brad Jones
Alan Kurtz

County Clerk
Gordy Hulten

Ralph Langenheim
Gary Maxwell
Brendan McGinty
Diane Michaels

Recorder
Barbara Frasca

W. Stephen Moser
Alan Nudo
Stanley "Steve" O'Connor
Pattsi Petrie
James Quisenberry
Michael Richards
Giraldo Rosales
Jonathan Schroeder

Sheriff / Public Safety Director
Daniel Walsh

County of Champaign, Illinois
Principal Officials: Appointed
November, 2011

Animal Control Director

Stephanie Joos

Emergency Management

Agency Director

William Keller

Associate Circuit Judges

Holly Clemons

John Kennedy

Richard Klaus

Chase Leonhard

Brian McPheters

Mental Health Board

Executive Director

Peter Tracy

Board of Review Chairman

Wayne Williams

Nursing Home Administrator

Chuck Schuette

Management Performance

Associates, Inc.

Child Advocacy Center

Executive Director

Michael Williams

Public Defender

Randall Rosenbaum

County Administrator

Debra Busey

Regional Planning Commission

Chief Executive Officer

Cameron Moore

County Highway Engineer

Jeffrey Blue

Supervisor of Assessments

Stan Jenkins

Court Services Director

Joseph Gordon

Zoning and Enforcement Director

John Hall

County of Champaign, Illinois
General Information
November, 2011

DATE OF INCORPORATION: February 20, 1833

FORM OF GOVERNMENT: 27-member County Board, 3 representatives from each of nine districts

COUNTY EMPLOYEES: 777 full-time, 184 part-time

COUNTY SEAT: Urbana (which, with its twin city of Champaign, is the urban center of the County)

LAND AREA: 996 square miles (637,605 acres)

POPULATION:	U.S. Census	1950	106,100
		1960	132,436
		1970	163,281
		1980	168,392
		1990	173,025
		2000	179,669
		2010	201,081

COUNTY ROADS: 193 miles of paved roads under County jurisdiction.

TRANSPORTATION: Passenger airlines (1); railroad lines (1); bus lines (5);
major federal and state highways, including 3 interstate highways.

AGRICULTURE: Corn and soybeans are the major crops. Per the USDA Census of Agriculture:

<u>Year</u>	<u>Farmland Acreage</u>	<u>% of Farmland To Total Acreage</u>
1978	614,544	96.3%
1982	600,159	94.1%
1987	594,227	93.1%
1992	571,807	89.6%
1997	567,697	89.0%
2002	577,066	90.5%
2007	550,481	86.3%

MAJOR INSTITUTIONS:

University of Illinois: The County's largest single employer, this 1,413 acre main campus of the state university employs 27,215 people--7,463 academic, 4,713 non-academic, 8,328 graduate student academic, and 6,711 other student employees. Student enrollment is 42,606. The University also owns and operates an airport and 4,253 acres of experimental fields.

Parkland Community College: A two-year community college with 9,368 students and 1,549 employees, Parkland serves portions of twelve counties in East Central Illinois.

County of Champaign, Illinois
Fund Descriptions
November, 2011

GOVERNMENTAL FUNDS

General Corporate Fund 080: The principal operating fund of the County finances most activities for which there is no specific tax levy or user fee. The General Corporate property tax rate limit is .25% [Illinois Compiled Statutes 55 ILCS 5/5-1024]. An additional property tax for cooperative extension education, passed by referendum in November, 1995, has a limit of .03% [505 ILCS 45/8]. Proceeds from the cooperative extension tax levy are passed on to the University of Illinois.

Special Revenue Funds

Access Initiative Grant Fund 641: Federally funded grant to transform the system of care for children with serious emotional disturbances into one that is more family-driven, youth-guided, and culturally and linguistically competent. Use is restricted by the grant agreement.

Animal Control Fund 091: License and other fees to provide for the registration of dogs and cats, impoundment of strays, and rabies control. Use is restricted by state statute [510 ILCS 5/7] and County Ordinance [No. 822].

Child Advocacy Center Fund 679: Federal, state and local grant funding for the operation of a child advocacy center to provide abuse prevention education, compassionate support to abused children and coordination of the investigation and prosecution of abuse cases. Use is restricted by the grant agreements.

Child Support Services Fund 617: Fee for the Circuit Clerk to administer the collection and distribution of child support payments. Use is restricted by state statute [705 ILCS 105/27.2a(bb)(4)].

Circuit Clerk Electronic Citations Fund 632: Fee for the Circuit Clerk to establish and maintain a system of electronic citations. Use is restricted by state statute [705 ILCS 105/27.3e].

Circuit Clerk Operations and Administration Fund 630: Fee for the Circuit Clerk to offset the costs of collecting and disbursing funds to entities of state and local governments. Use is restricted by state statute [625 ILCS 5/16-104c(b), 705 ILCS 105/27.3d].

County Bridge Fund 084: Property tax for the construction and maintenance of county bridges. Also provides 50% of the cost of bridge construction in rural townships. Rate limit is .05%. Use is restricted by state statute [605 ILCS 5/5-602].

County Clerk Surcharge Fund 611: Fees collected on death certificates and marriage/civil union licenses issued by the County Clerk. Use is restricted by state statute [410 ILCS 535/25, 55 ILCS 5/4-4001].

County Clerk's Automation Fund 670: Fee for automating the County Clerk's vital records storage system. Use is restricted by state statute [55 ILCS 5/4-4001].

County of Champaign, Illinois
Fund Descriptions
November, 2011

Special Revenue Funds (continued)

County Highway Fund 083: Property tax for maintenance of county highways. Rate limit is .10%. Use is restricted by state statute [605 ILCS 5/5-601].

County Historical Fund 629: Donated funds for the purpose of establishing a museum in the County Courthouse. Use is restricted by donor designations.

County Jail Medical Costs Fund 659: Court fee for the Sheriff to defray the cost of medical expenses for persons under arrest. Use is restricted by state statute [730 ILCS 125/17].

County Motor Fuel Tax Fund 085: State shared revenue from motor fuel taxes for construction and maintenance of county highways. Use is restricted by state statute [605 ILCS 5/5-701].

County Public Health Fund 089: Property tax to provide community health services, such as immunizations and restaurant inspections. Rate limit is .10% by referendum passed November, 1996. Use is restricted by state statute [55 ILCS 5/5-25003 and 5/5-25010].

Court Document Storage Fund 671: Fee to defray the cost of establishing and maintaining a document storage system for county court records, administered by the Circuit Clerk. Use is restricted by state statute [705 ILCS 105/27.3c].

Court's Automation Fund 613: Fee for automating court records, administered by the Circuit Clerk. Use is restricted by state statute [705 ILCS 105/27.3a].

Developmental Disability Fund 108: Property tax to provide funding for the care and treatment of persons with a developmental disability. Rate limit is .10% by referendum passed November, 2004. Use is restricted by state statute [55 ILCS 105/1].

Drug Courts Program Fund 685: Specialized probation program administered by the Mental Health Board with the goal of reducing the number of drug offenders who are incarcerated and who re-offend. Funding comes from a court-assessed fee, which is sometimes supplemented by federal grant funds. Use is restricted by state statute [55 ILCS 5/5-1101(f)] and grant agreements.

Early Childhood Fund 104: Federal and state grants for education and development programs, commonly known as Head Start, for low-income pre-school children and their families. Use is restricted by grant agreements.

Election Assistance / Accessibility Grant Fund 628: Federal and state grants to improve voter accessibility at election polling sites, administered by the County Clerk. Use is restricted by grant agreements.

Geographic Information System Fund 107: Fee collected by the County Recorder for the County Board to create and maintain a county-wide map through a geographic information system. Use is restricted by state statute [55 ILCS 5/3-5018].

County of Champaign, Illinois
Fund Descriptions
November, 2011

Special Revenue Funds (continued)

Highway Federal Aid Matching Fund 103: Property tax to pay for engineering and right-of-way costs, utility relocations and the County's share of construction on specific federal highway projects. Rate limit is .05%. Use is restricted by state statute [605 ILCS 5/5-603].

Illinois Municipal Retirement Fund 088: Property tax for employer's share of IMRF pension plan for County employees. There is no rate limit. Use is restricted by state statute [40 ILCS 5/7-171 and 40 ILCS 5/22-403].

Jail Commissary Fund 658: Accounts for the purchase and sale of sundries to prisoners in the Correctional Center. Use is restricted by State of Illinois Administrative Code [Title 20, Chapter I, Subchapter f, Part 701, Section 701.250].

Juvenile Information Sharing System Grant Fund 681: Federal grant to the Juvenile Detention Center to purchase equipment and set up an integrated county-wide data collection system for juveniles processed through the criminal justice system. Use is restricted by the grant agreement.

Law Library Fund 092: Court fees to maintain the law library in the courthouse. Use is restricted by state statute [55 ILCS 5/5-39001].

Mental Health Fund 090: Property tax to provide funding to mental health agencies. Rate limit was originally .10% by referendum passed November, 1972, then later revised by a legislative change to .15%. Use is restricted by state statute [405 ILCS 20/4].

Probation Services Fund 618: Court fees to be used on direction of the chief judge of the circuit court to pay costs, other than salaries, of operating the County's Court Services Department. Use is restricted by state statute [730 ILCS 110/15.1].

Property Tax Interest Fee Fund 627: Fee on properties sold at tax sales to be used by the County Treasurer to pay interest and costs on property tax sales in error. Use is restricted by state statute [35 ILCS 200/21-330].

Public Safety Sales Tax Fund 106: One-quarter percent special retailer's occupation tax imposed by the County Board upon approval by the voters in November 1998. Use is restricted to public safety purposes by state statute [55 ILCS 5/5-1006.5]. The County Board has further designated this revenue to repay bonds issued to finance construction of public safety facilities and to support other public safety programs, such as juvenile delinquency prevention and courts technology.

Recorder's Automation Fund 614: Fee for automating records in the Recorder's Office. Use is restricted by state statute [55 ILCS 5/3-5018].

Regional Planning Commission Fund 075: Federal and state grants for economic development, community services, senior services, energy assistance, transportation engineering and police training, plus contracts with local agencies for planning and other technical assistance. Use is restricted by grant agreements and contracts.

County of Champaign, Illinois
Fund Descriptions
November, 2011

Special Revenue Funds (continued)

Regional Planning Commission Economic Development Loan Fund 475: Federal grants for low interest loans to new or expanding businesses, or for rehabilitating rental/housing properties. Loan repayments are used to fund loans to new applicants. Use is restricted by grant agreements.

Regional Planning Commission USDA Revolving Loan Fund 474: Federal grants for loans to promote growth of existing and new businesses in rural areas in a six county region. Use is restricted by grant agreements.

Sheriff Drug Forfeitures Fund 612: Forfeitures from drug cases distributed by the Illinois State Police for the Sheriff to use in the enforcement of laws governing controlled substances. Use is restricted by state statutes [720 ILCS 550/12(g), 720 ILCS 570/505(g)].

Social Security Fund 188: Property tax for employer's share of social security (FICA) for County employees. There is no rate limit. Use is restricted by state statute [40 ILCS 5/21-110].

Solid Waste Management Fund 676: Waste hauler license fees authorized by state statute [55 ILCS 5/5-8002 and 5/5-8003]. By resolution [No. 7972] adopted in November 2011, the County Board has committed these fees to expenditures that will support the initiatives identified in the Champaign County Solid Waste Management Plan.

State's Attorney Drug Forfeitures Fund 621: Forfeitures from drug cases distributed by the Illinois State Police for the State's Attorney to use in the enforcement of laws governing narcotics activity. Use is restricted by state statute [720 ILCS 550/12(g) and 720 ILCS 570/505(g)].

Tax Sale Automation Fund 619: Fee for the automation of property tax collections and delinquent property tax sales, administered by the County Treasurer. Use is restricted by state statute [35 ILCS 200/21-245].

Tort Immunity Fund 076: Property tax to pay for property insurance, liability insurance, workers' compensation insurance, unemployment insurance, and judgments against the County. There is no rate limit. Use is restricted by state statute [745 ILCS 10/9-107].

Victim Advocacy Grant Fund 675: Federally funded grant to provide services to victims of violent crime, including juvenile crime and offenses, through a Victim Advocacy Program Director in the State's Attorney's Office. Use is restricted by the grant agreement.

Working Cash Fund 610: Property tax (1976 and 1977 only) to provide working cash to avoid issuance of tax anticipation notes or warrants. Fund balance is to be held constant at \$377,714. Rate limit is .025%. Use is restricted by state statute [55 ILCS 5/6-29003].

County of Champaign, Illinois
Fund Descriptions
November, 2011

Debt Service Funds

2003 Series Nursing Home Bond Debt Service Fund 074: Property tax (no rate limit) for repayment of bonds issued in 2003 to finance construction of a nursing home facility. Bonds are scheduled for retirement through 2022. Use is restricted by bond covenants.

2007 Series Highway Facility Bond Debt Service Fund 350: Fund to account for the repayment of bonds issued in 2007 to finance construction of the Highway Fleet Maintenance Facility. Bonds are being repaid by a combination of pledged general sales taxes in the General Fund and property taxes in the County Highway Fund. Bonds are scheduled for retirement through 2017. Use is restricted by bond covenants.

Capital Projects Funds

Art Bartell Building Construction Fund 305: To account for the construction of a new facility to house the County Coroner's office, the Public Properties maintenance division, and the County Clerk's election storage, financed through general obligation debt certificates issued in 2011. Use is restricted by bond covenants.

Capital Asset Replacement Fund 105: Fund started in FY2000 to accumulate resources assigned by the County Administrator to the planned replacement of capital assets for General Corporate Fund departments. This fund was previously reported as a special revenue fund, but was reclassified in FY2011.

Court Complex Construction Fund 303: To account for the construction of a new court facility and the remodeling of the old courthouse, financed through alternative revenue source bonds issued in 1999, 2000, and 2007, backed by a 1/4 cent public safety sales tax. An additional project to restore the historic courthouse clock and bell tower was financed through private donations. The construction and restoration has been completed and all bond money and donations have been spent. The residual balance remaining in the fund is unspent investment earnings and is assigned to be used on future courthouse equipment purchases and building repairs or improvements.

Highway Facility Construction Fund 304: To account for the construction of a new highway fleet maintenance facility, financed with motor fuel taxes, property taxes and sales taxes. Use is restricted by state statutes related to allowable uses of Motor Fuel Taxes and requires the approval of the Illinois Department of Transportation.

PROPRIETARY FUNDS

Enterprise Fund

Nursing Home Fund 081: Operating fund for the County Nursing Home. Funding comes mostly from user fees supplemented by a property tax approved by referendum in November 2002. The property tax rate limit is .03% [55 ILCS 5/5-21001].

County of Champaign, Illinois
Fund Descriptions
November, 2011

Internal Service Funds

Employee Health Insurance Fund 620: Employee payroll deductions and billings to the various County funds provide a pool from which premiums are paid for health and life insurance benefits provided for employees.

Self-funded Insurance Fund 476: Accounts for risk financing activities (liability, auto, property and workers' compensation) funded through billings to the various County funds.

FIDUCIARY FUNDS

Private Purpose Trust Funds

Township Bridge Fund 087: State funding for construction of township bridges over 20 feet in length, administered by the County Highway Engineer in a trustee capacity on behalf of the various townships. This funding is not available to support County programs.

Township Motor Fuel Tax Fund 086: State funding from motor fuel taxes for township road maintenance and construction, administered by the County Highway Engineer in a trustee capacity on behalf of the various townships. This funding is not available to support County programs.

Agency Funds

Circuit Clerk Fund: Court fees and fines which are collected by the Circuit Clerk and disbursed to the County Treasurer and other local governments.

County Clerk Fund: Tax redemptions collected and remitted to the persons who bought property at the tax sale, when the original owner later redeems his/her taxes. This fund also includes all fees collected by the County Clerk before they are deposited with the County Treasurer.

County Collector Fund: Collection and distribution of property taxes for local taxing districts.

Court Services Fund: Restitution for victims of crime plus public service worker activities administered by the Court Services Director.

Estate Fund 097: Unclaimed estates held by the County until disposition is determined by court order.

Garnishments Fund 699: Court-ordered wage garnishments withheld from County employees.

Inheritance Tax Fund 095: Inheritance taxes collected by the County Treasurer and remitted to the State of Illinois.

Property Condemnations Fund 667: Deposits held by the County Treasurer until the court determines just compensation for property condemned under the eminent domain statutes.

County of Champaign, Illinois
Department Descriptions
November, 2011

Administrative Services - Acts as the personnel office; handles job classification and salary administration. Since September 2006, processes bi-weekly payroll and Illinois Municipal Retirement for County employees. Administers insurance covering property, liability, workers' compensation, unemployment and employee health. Assists other County departments in securing bids or price quotes and issuing purchase orders. Prepares the annual budget for County Board approval.

Animal Control - Enforces Animal Control Act and county ordinances requiring rabies vaccination and dog and cat registration. Investigates animal bites and claims made for livestock killed by dogs. Operates an animal impound facility used by most local jurisdictions.

Auditor - Internal auditor and chief accountant for the County. Pays all County bills. Audits for compliance with County Board policy and state and federal law. Since September 2006, no longer administers payroll and Illinois Municipal Retirement. Maintains centralized accounting system, generating weekly and monthly accounting reports for all County departments. Prepares the County's Comprehensive Annual Financial Report.

Board of Health - Eight member board appointed by the County Board to provide community health services, such as immunizations and restaurant inspections. This board was created pursuant to a referendum passed by voters in November, 1996.

Board of Review - Three person board appointed by the County Board to revise assessments of real property and assess all real property not assessed by a township assessor. Acts on written complaints of incorrectly assessed property and applications for property to be declared exempt from taxation. Signs certificates of error and distributes copies to County Clerk and County Collector. Delivers one set of completed assessment books to the County Clerk, who then certifies the abstract of assessments to the Illinois Department of Revenue.

Child Advocacy Center – Provides child abuse prevention education, compassionate support to abused children and coordination of the investigation and prosecution of abuse cases.

Circuit Clerk - Handles all court records of Champaign County. Produces all appeal records, issues passports and juror's vouchers. Is represented by a clerk at all jury trials. Accepts payment of and disburses court ordered fines and fees.

Circuit Clerk Support Enforcement - Contract with the State of Illinois Department of Healthcare and Family Services for federal and state reimbursement of expenditures in connection with ensuring that child support payments are made.

Circuit Court - The Circuit Court is the court of general jurisdiction in the State of Illinois. Champaign County is in the Sixth Judicial Circuit, along with five other neighboring counties. The Circuit Judges in Champaign County are elected by the voters in the Circuit. The Associate Judges are appointed by the Circuit Judges for four year terms. All judges are paid by the state.

Cooperative Extension Service - Cooperative extension education property tax levied by the County and turned over to the University of Illinois Cooperative Extension Service. Cooperative Extension Service programs include 4-H, youth and adult education programs.

County of Champaign, Illinois
Department Descriptions
November, 2011

Coroner - Investigates all deaths where the decedent was not attended by a licensed physician. Responsible for determining the manner and cause of each death to decide if an inquest is necessary; prepares and conducts inquests. The Coroner has the same powers as the Sheriff and should the Office of the Sheriff be vacant, the Coroner performs all the duties as required by law to be performed by the Sheriff, and retains those powers until another Sheriff is appointed or elected.

Correctional Center - This department accounts for most expenditures related to the operations of the County Jail and Satellite Jail. Utility costs are included under Public Properties. The Satellite Jail, completed in 1996, is the main intake/release facility for the county.

County Board - Coordinates and implements actions of the County Board and performs duties required by state statutes. Prepares weekly committee calendar and committee minutes.

County Clerk - Ex-Officio Clerk of the County Board; records County Board minutes; issues county licenses (marriage, liquor, motel); keeps records and issues certificates of vital statistics (birth, death, marriage); registers voters; conducts elections; files campaign disclosures and statements of economic interest; computes property tax extensions and mobile home privilege tax; keeps county maps on file.

Court Services/Probation - Juvenile Division makes recommendations to the Court on petitions concerning minors. Should the minor be placed on probation or under court supervision, the probation officer provides counseling, supervision and referral to appropriate community resources. Adult Division conducts pre-sentence investigations and prepares pre-sentence reports for the courts. If a defendant is sentenced to probation, the probation officer provides rehabilitative counseling and endeavors to see that the conditions of probation are carried out.

Debt Service - Department set up to accumulate resources restricted for the repayment of general obligation bonds, for which the County's general sales tax revenue has been pledged to repay.

Deputy Sheriff Merit Commission - Three member commission which certifies persons as eligible to serve as sworn deputies. Handles major disciplinary actions and discharge of sworn personnel. Members of commission are appointed by County Board upon recommendation of County Sheriff.

Developmental Disability Board - Three member board appointed by the County Board to administer services for persons with a developmental disability. This board was created pursuant to a referendum passed by voters in November, 2004.

Early Childhood Program - Early childhood education and development program, commonly known as Head Start, funded by federal grants from the Department of Health and Human Services and administered in Champaign County by the Regional Planning Commission.

Emergency Management Agency - Trains volunteers and acts to protect persons and property in the event of a disaster.

County of Champaign, Illinois
Department Descriptions
November, 2011

General County - This department accounts for General Corporate revenues and expenditures that are not allocated to specific General Corporate departments. Revenues include property, sales and income taxes. Expenditures include employee health insurance, independent audit, grants to local agencies and Regional Planning Commission membership dues.

Highway - Prepares plans, specifications and estimates for construction of County highways, bridges and culverts; supervises their construction and maintenance.

Information Technology – As a division of Administrative Services, provides computer support to County departments, covering hardware, purchased software, and customized in-house programming. Operates a secure computer network, email system and County website. Offers a helpdesk to assist County employees with both hardware and software issues.

Jury Commission - Three person commission appointed by the Circuit Court Judges to compile a list of potential jurors based on registered voters. Illinois law also provides that holders of Illinois driver's licenses may be eligible for jury duty; however, Champaign County uses only registered voters.

Juvenile Detention Center - Operates a secure, locked facility for minors apprehended by law enforcement agencies.

Law Library - Provides law reference materials for the use of all members of the public, but used mainly by local attorneys and judges.

Mental Health Board - Nine member board appointed by the County Board to provide funding to mental health agencies.

Nursing Home - The Nursing Home is licensed to provide skilled, intermediate and shelter care. Other care options include a special unit for Alzheimer's and Related Disorders, an Adult Day Care Program, and a Respite Care Program. A new Nursing Home facility was constructed in 2003-2006 and put into service in February 2007.

Public Defender - Court-appointed attorneys to represent indigent persons charged with crimes in Champaign County, involving every type of crime from murder to traffic offenses. Provides the same legal representation that defendants would receive from private counsel.

Public Properties - Provides custodial and maintenance services for all County buildings and grounds. In October 1995, this department was placed under the direction of the County Administrator as a division of the Administrative Services Department.

Recorder - Responsible for the recording of various instruments including deeds, mortgages, affidavits, plats, mechanics liens, corporation papers, surveys, and military discharges. These instruments are indexed and preserved through electronic imaging. Handles State of Illinois revenue stamps (transfer tax) for sales and transfers of property.

Regional Office of Education - Pays Champaign County's portion of certain administrative costs incurred by the Champaign/Ford Counties Regional Office of Education.

County of Champaign, Illinois
Department Descriptions
November, 2011

Regional Planning Commission - A nine member advisory body created by the County Board to supply information and technical assistance to local government officials in the areas of planning, land use, housing, transportation engineering, public administration, community and economic development. Has expanded into the areas of police training and community service grants, including the Senior Services Program and Energy Assistance Programs. Administers the Early Childhood Program and the Geographic Information Services Joint Venture.

Sheriff - Patrols the rural areas and unincorporated towns and villages. Investigates crimes and serves civil papers (lawsuits, divorces, small claims, subpoenas, court orders and notices). Operates the two county jails and takes prisoners to court for arraignment and trial. Attends court and is responsible for court security. Transports prisoners to the state penitentiary. Handles mental cases and transports them as necessary.

State's Attorney - Prosecutes all actions, civil and criminal, in the Circuit Court. Commences and prosecutes all actions and proceedings brought by any County Officer and defends actions and proceedings brought against the County or against County Officers. Gives opinions to any County officer upon questions of law relating to the County.

State's Attorney Support Enforcement - Contract with the State of Illinois Department of Healthcare and Family Services for federal and state reimbursement of expenditures in connection with enforcing court-ordered child support payments.

Supervisor of Assessments - Maintains tax maps, property record cards and exemption certificates related to property tax assessments. Keeps current list of property owners. Publishes assessments in newspapers, sends notices of assessment changes to taxpayers and issues certificates of errors. Instructs, consults and assists township assessors and has the statutory power to make assessments.

Treasurer - Responsible for the receipt of County revenue and for the investment and disbursement of County funds. As County Collector, collects and distributes property and mobile home taxes for all taxing districts in the County. Bills and collects drainage assessment taxes. Supervises the sale of delinquent real estate taxes.

Zoning and Enforcement - Reviews applications and issues zoning use permits. Inspects to ensure compliance with the zoning ordinance and investigates alleged violations. From June 1990 to December 2005, the County Board contracted with the Regional Planning Commission to provide these services. In 2006, the program returned to being run by employees in the General Corporate Fund. This department also pays the per diems of the Zoning Board of Appeals, which is a six member board appointed by the County Board.

Financial Section

Independent Auditor's Report

Champaign County Board
Champaign County, Illinois
Urbana, Illinois

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Champaign County, Illinois (County) as of and for the year ended November 30, 2011, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Champaign County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Champaign County as of November 30, 2011, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2012 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis and schedules of funding progress are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Champaign County, Illinois' basic financial statements. The combining statements and individual fund statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The introductory section and statistical section listed in the table of contents have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

CliftonLarsonAllen LLP

Champaign, Illinois
June 27, 2012

MANAGEMENT'S DISCUSSION
AND ANALYSIS

County of Champaign, Illinois

Management's Discussion and Analysis

November 30, 2011

As management of the County of Champaign, we offer readers of these financial statements this narrative overview and analysis of the financial activities of the County of Champaign for the fiscal year ended November 30, 2011. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 1-5 of this report.

Financial Highlights

- The assets of the County of Champaign exceeded its liabilities at the close of the most recent fiscal year by \$82,656,180 (*net assets*). This represents an increase in total net assets of approximately \$1.2 million from 2010 to 2011. Most of this is attributable to an increase in net assets related to Business-Type Activities of over \$940,000. Net assets related to Governmental Activities increased over \$270,000 from 2010 to 2011.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$35,767,251. The majority of this amount, \$31,642,090, is *restricted* to use for specific purposes because of state statutes, grantor/donor stipulations, or debt covenants. The 2011 ending fund balance represents an increase of \$434,523 over the prior year. This small increase has ended a three-year trend of decreasing combined fund balances experienced by the County during FY2008, FY2009, and FY2010.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$3,515,974, or 11.6% of total general fund expenditures.
- Champaign County's total bonded debt decreased by \$548,299 during the current fiscal year.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to Champaign County's basic financial statements. Champaign County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements. The *government-wide financial statements* are designed to provide readers with a broad overview of Champaign County's finances, in a manner similar to a private-sector business.

- The *statement of net assets* presents information on all of Champaign County's assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of Champaign County is improving or deteriorating.
- The *statement of activities* presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected sales taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the County of Champaign include general government, justice and public safety, health, education, social services, development, and highways and bridges. The business-type activities of the County of Champaign include the Champaign County Nursing Home. The government-wide financial statements do not include funds classified as Fiduciary Funds (discussed further below), because the resources of those funds are not available to support the County's programs.

The government-wide financial statements can be found on pages 34-35 of this report.

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County of Champaign, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County of Champaign can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The County of Champaign maintains 49 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund, Mental Health Fund, Developmental Disability Fund, Illinois Municipal Retirement Fund, and Regional Planning Commission Fund, all of which are considered to be major funds. Data from the other 44 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* elsewhere in this report.

The County of Champaign adopts an annual appropriated budget for all the governmental funds. A budgetary comparison statement has been provided for the general fund and major special revenue funds to demonstrate compliance with this budget.

The basic governmental funds financial statements can be found on pages 36-41.

Proprietary Funds. The County of Champaign maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County of Champaign uses one enterprise fund to account for its Nursing Home. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County of Champaign uses internal service funds to account for its self-funded insurance and employee health insurance. Because both of these services predominately benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary funds financial statements provide information for the County Nursing Home, which is considered to be a major fund of the County of Champaign. Both internal service funds are combined into a single, aggregated presentation in the proprietary funds financial statements. Individual fund data for the internal service funds is provided in the form of *combining statements* elsewhere in this report.

The basic proprietary funds financial statements can be found on pages 42-45.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are *not* available to support the County of Champaign's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The basic fiduciary funds financial statements can be found on pages 46-47 of this report.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 48-78 of this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the County of Champaign's progress in funding its obligation to provide pension and other post-employment benefits to its employees. This required supplementary information can be found in Exhibit XII on page 79 of this report.

The combining statements referred to earlier in connection with non-major governmental funds and internal service funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 80-101 of this report.

Government-Wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. For Champaign County, assets exceeded liabilities by \$82,656,180 at the close of the most recent fiscal year. The table **County of Champaign's Net Assets**, presented below, reflects the condensed Statement of Net Assets.

The largest portion of the County of Champaign's net assets (\$62,639,307 or 75.8%) reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment) less any outstanding related debt used to acquire those assets. The County of Champaign uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the County of Champaign's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Another portion of the County's net assets, totaling \$31,290,457, represents resources that are subject to external restrictions on how they may be used. Of this amount, \$17,134,538 is restricted by state statutes, \$9,497,527 is restricted by grantor/donor stipulations, and \$4,658,392 is restricted by debt covenants. This leaves a deficit balance of (\$11,273,584) in *unrestricted net assets*.

Also worth noting is that \$16,405,065 of outstanding debt issued to finance construction of the 2006 Nursing Home facility is not reflected in the business-type activities with the related capital assets, but instead is reported as unrestricted net assets in the governmental activities because the debt is being repaid using property taxes and sales taxes reported in governmental funds. Without this extra debt burden, governmental activities would actually show a surplus in unrestricted net assets at November 30, 2011.

For the last five years, the County has had to report negative balances in unrestricted net assets for the government as a whole; however, the size of the deficit has decreased in the last three years.

County of Champaign's Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2011	2010	2011	2010	2011	2010
Current and Other Assets	\$76,985,117	\$76,124,878	\$6,346,070	\$3,530,235	\$83,331,187	\$79,655,113
Capital Assets	74,891,598	75,980,655	21,319,045	21,922,288	96,210,643	97,902,943
Total Assets	151,876,715	152,105,533	27,665,115	25,452,523	179,541,830	177,558,056
Current and Other Liabilities	\$36,352,160	\$36,737,470	\$4,887,777	\$3,639,027	\$41,239,937	\$40,376,497
Long-term Liabilities	55,520,149	55,636,029	125,564	104,781	55,645,713	55,740,810
Total Liabilities	91,872,309	92,373,499	5,013,341	3,743,808	96,885,650	96,117,307
Net Assets:						
Invested in Capital Assets	\$41,320,262	\$42,770,362	\$21,319,045	\$21,922,288	\$62,639,307	\$64,692,650
Restricted	31,290,457	31,565,637	0	0	31,290,457	31,565,637
Unrestricted	(12,606,313)	(14,603,965)	1,332,729	(213,573)	(11,273,584)	(14,817,538)
Total Net Assets	60,004,406	59,732,034	22,651,774	21,708,715	82,656,180	81,440,749

Governmental Activities. Net assets reported for governmental activities increased slightly from 2010 to 2011, reflecting the County's success in keeping spending in line with revenues.

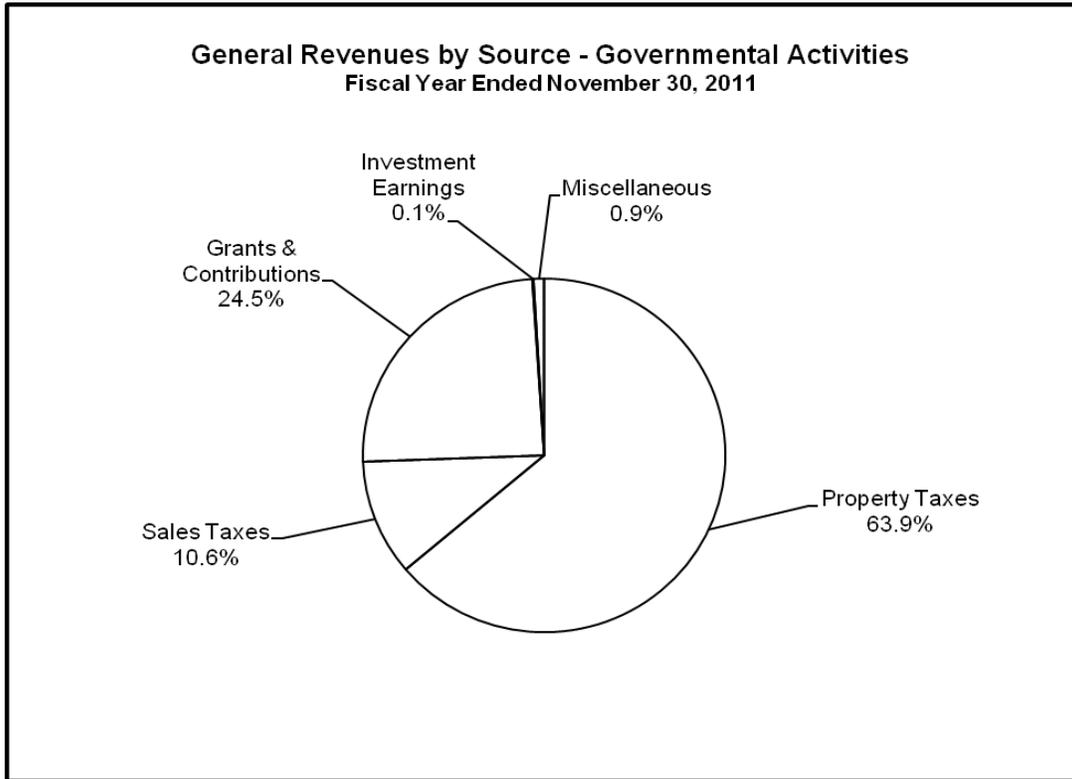
Business-Type Activities. Net assets for business-type activities increased by almost \$1 million from 2010 to 2011. This is mostly due to over \$2 million in additional Medicaid reimbursements for the County Nursing Home that were approved by the State of Illinois. However, the Nursing Home still receives a subsidy from property taxes, and without this subsidy, net assets would have decreased by \$62,536 in FY2011.

The following table summarizes the revenues and expenses of the County's activities:

County of Champaign's Changes in Net Assets

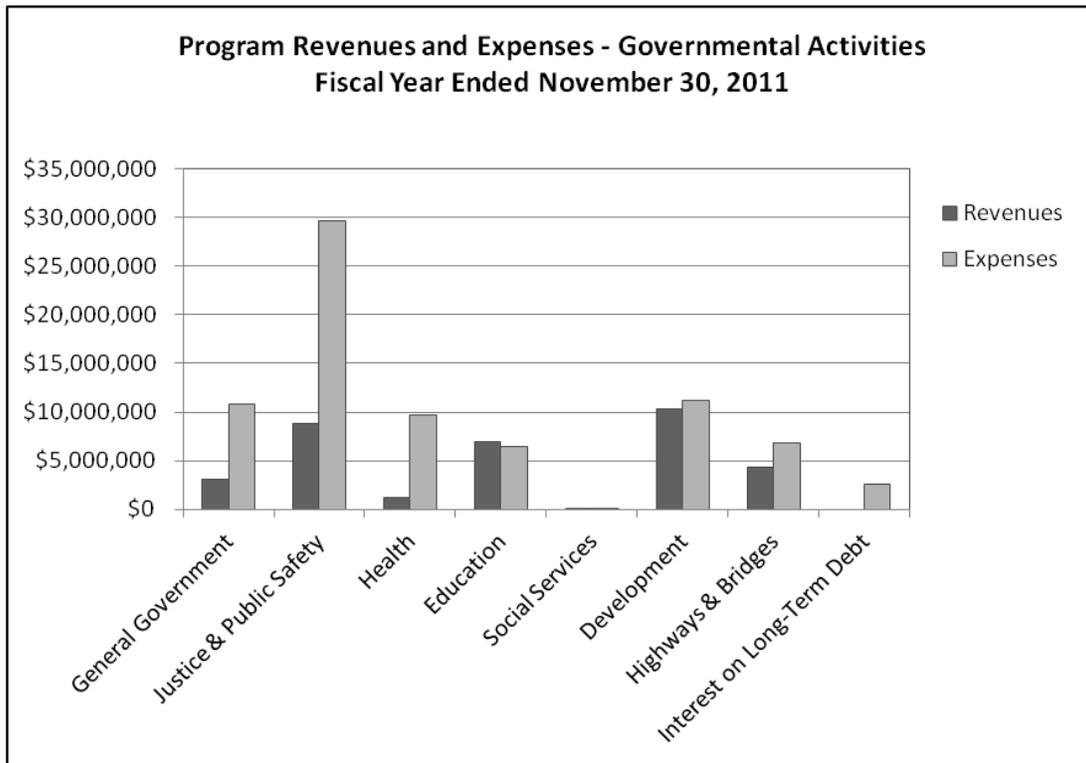
	Governmental Activities		Business-Type Activities		Total	
	2011	2010	2011	2010	2011	2010
Revenues:						
Program Revenues:						
Charges for Services	\$9,202,400	\$9,501,695	\$15,208,361	\$14,249,919	\$24,410,761	\$23,751,614
Operating Grants & Contributions	24,486,579	25,941,364	0	0	24,486,579	25,941,364
Capital Grants & Contributions	1,095,753	1,936,451	52,160	0	1,147,913	1,936,451
General Revenues:						
Property Taxes	27,119,298	26,201,877	1,005,595	966,154	28,124,893	27,168,031
Public Safety Sales Taxes	4,448,842	4,330,009	0	0	4,448,842	4,330,009
Hotel/Motel & Auto Rental Taxes	41,372	42,132	0	0	41,372	42,132
Grants & Contributions Not						
Restricted to Specific Programs	10,408,115	10,595,802	0	0	10,408,115	10,595,802
Investment Earnings	46,081	131,525	533	3,548	46,614	135,073
Miscellaneous	401,239	683,881	13,473	9,076	414,712	692,957
Gain - Disposal of Capital Assets	0	0	0	2,032	0	2,032
Total Revenues	77,249,679	79,364,736	16,280,122	15,230,729	93,529,801	94,595,465
Expenses:						
General Government	\$10,829,162	\$10,564,189	\$0	\$0	\$10,829,162	\$10,564,189
Justice & Public Safety	29,656,025	29,047,985	0	0	29,656,025	29,047,985
Health	9,689,461	8,764,776	0	0	9,689,461	8,764,776
Education	6,483,511	6,191,934	0	0	6,483,511	6,191,934
Social Services	46,747	100,339	0	0	46,747	100,339
Development	11,143,357	10,875,655	0	0	11,143,357	10,875,655
Highways & Bridges	6,871,971	7,189,441	0	0	6,871,971	7,189,441
Interest on Long-Term Debt	2,565,982	2,652,066	0	0	2,565,982	2,652,066
Nursing Home	0	0	15,028,154	14,714,586	15,028,154	14,714,586
Total Expenses	77,286,216	75,386,385	15,028,154	14,714,586	92,314,370	90,100,971
Increase (Decrease) in Net Assets						
Before Transfers	(36,537)	3,978,351	1,251,968	516,143	1,215,431	4,494,494
Transfers	308,909	326,164	(308,909)	(326,164)	0	0
Increase (Decrease) in Net Assets	272,372	4,304,515	943,059	189,979	1,215,431	4,494,494
Beginning Net Assets	59,732,034	55,427,519	21,708,715	21,518,736	81,440,749	76,946,255
Ending Net Assets	60,004,406	59,732,034	22,651,774	21,708,715	82,656,180	81,440,749

General revenues for the County's governmental activities come from a number of different sources, which are dependent on different financial factors. As illustrated in the following chart, the majority of general revenues (63.9%) are derived from property taxes, which provides long-term stability.



Justice and Public Safety expenses constituted the largest single category of expense within governmental activities totaling \$29,656,025, or 38.4% of total expenses of \$77,286,216. Development expenses were the next largest at \$11,143,357, or 14.4% of total expenses, followed by General Government at \$10,829,162 or 14.0%. Overall expenses increased \$1.9 million over the previous year, with the largest increase coming in the Health category. FY2011 included the first full year of expenses under a new federal grant program providing services for children with emotion disturbances.

The following chart shows program expenses along with the related program revenues:

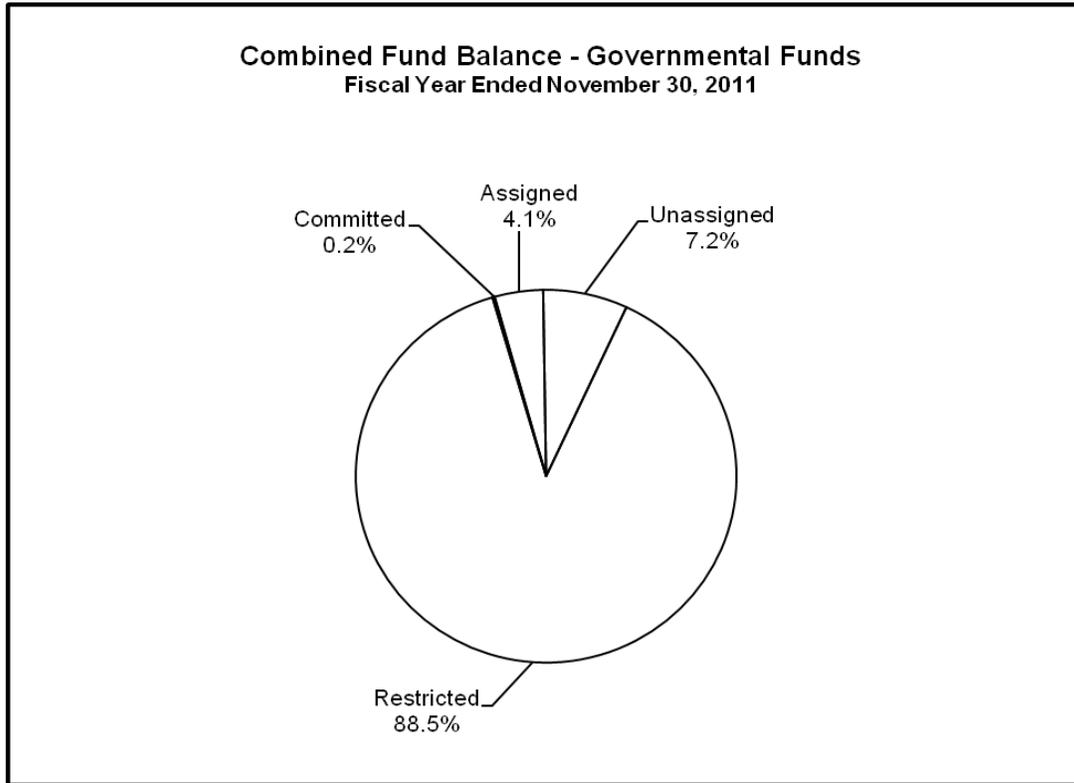


Financial Analysis of the Government’s Funds

As noted earlier, the County of Champaign uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the County of Champaign’s *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the County of Champaign’s financing requirements. Fund balances are classified to indicate the extent to which a government is bound to honor constraints on the specific purposes for which the funds can be spent.

As of the end of the current fiscal year, the County of Champaign’s governmental funds reported combined ending fund balance of \$35,767,251, an increase of \$434,523 in comparison with the prior year. Of the ending fund balance, \$31,642,090 (88.5%) is externally *restricted* by state statutes, grantor/donor stipulations, or debt covenants, and may only be used for specified purposes. Another 4.3% is either *committed* to a specific purpose by County Board resolution or *assigned* to a specific purpose by County officials. The remaining \$2,573,136 (7.2%) is *unassigned* and free to be used for any purpose at the discretion of the County Board.



The General Fund is the chief operating fund of the County of Champaign. At the end of the 2011 fiscal year, the total fund balance of the general fund was \$3,786,514 which represents 12.5% of total general fund expenditures. Fund balance of \$270,540 is restricted for repayment of debt, leaving \$3,515,974 unassigned and available for spending on any purpose. The total fund balance of the General Fund increased in 2011 by \$886,859. This 31% increase is largely due to improving revenues from the State of Illinois, coupled with conservative spending.

Of the other major governmental funds, the Mental Health Fund saw a modest increase in fund balance of \$173,468 (9%) in 2011, while the Developmental Disability Fund saw a small increase of \$24,974 (2%). The fund balance in the Illinois Municipal Retirement Fund increased by \$64,523 (5%) in 2011. Each of these three funds is almost exclusively funded by property tax revenue, and spending has been kept in line with this stable and predictable revenue source. The Regional Planning Commission Fund, which mostly relies on funding from grants and contracts with other governmental agencies, has seen its fund balance decrease \$291,675 (64%) in 2011, following a decrease of \$228,035 (33%) in 2010. Under the majority of grants and contracts, spending occurs first, and then the Regional Planning Commission must wait for reimbursement from the granting agencies. Reimbursements are slow in coming – particularly from the State of Illinois – and revenues are often received too late to record in the same period as the related expenditures.

Proprietary Funds. The proprietary fund statements display the County’s only enterprise fund, which is the Champaign County Nursing Home, along with the internal service funds. The Nursing Home ended the year with a surplus in unrestricted net assets of \$1,352,370. Total Net Assets for the Nursing Home came to \$22,671,415, but of that amount, \$21,319,045 is invested in Capital Assets and is not available to spend.

The Nursing Home has for several years experienced financial challenges, necessitating operating transfers and loans from the General Fund.

<u>Fiscal Year</u>	<u>Income (Loss) Before Transfers</u>	<u>Transfers from General Fund</u>	<u>Outstanding Loans From General Fund</u>
2004	(\$769,602)	\$10,000	\$0
2005	(\$1,153,507)	\$25,786	\$0
2006	(\$1,306,766)	\$1,229,782	\$0
2007	(\$1,412,908)	\$327,812	\$361,015
2008	(\$1,817,447)	\$0	\$1,333,142
2009	(\$244,327)	\$1,000,000	\$333,142
Subtotal	(\$6,704,557)	\$2,593,380	
2010	\$331,730	\$0	\$333,142
2011	\$1,173,187	\$0	\$333,142

From 2004-2008, the County Board transferred \$1,593,380 to the Nursing Home Fund from the General Fund. In addition, by the end of 2008, the Nursing Home owed \$1,333,142 to the General Fund for outstanding interfund loans. In August, 2009, the County Board voted to forgive \$1,000,000 worth of loans owed by the Nursing Home to the General Fund. In exchange, it was determined that starting in 2010, the Nursing Home would reimburse the General Fund for the annual interest and principal payments on the bonds that were issued to finance the HVAC re-design and mold remediation at the new Nursing Home facility.

Champaign County management and the County Board have spent a considerable amount of time in recent years addressing the problems at the Nursing Home. In 2008, a separate Nursing Home Board of Directors was established to oversee the Nursing Home’s policies and operations, and a consulting firm was hired to provide operational management of the Nursing Home. Under the new management structure, several seemingly positive changes have been made at the Nursing Home, with the aim of increasing patient census, reducing over-reliance on contract nursing, and generally improving the finances of the facility. To date, these changes have shown encouraging results. The Nursing Home has had positive income before transfers in both 2010 and 2011.

General Fund Budgetary Highlights

This was another year of cautious budgeting in the General Fund, as Champaign County attempted to further reduce spending in the face of economic uncertainty. The original expenditure budget for FY 2011 was \$371,452 less than the original budget for FY 2010. During the course of the year, additional spending authority of \$459,498 was approved, but this did not put a strain on the General Fund, as actual (budgetary basis) revenues were up \$1,052,644 from 2010. Total revenues exceeded the final budget by \$890,190, mostly due to intergovernmental revenues coming in far better than expected. Expenditures were under budget by \$733,400. The original balanced FY 2011 budget projected no net change in fund balance from the prior year. Under the final amended budget, the projected net change in fund balance was a decrease of \$143,019, but the actual net change in fund balance turned out to be an increase of \$1,236,926.

Capital Asset and Debt Administration

Capital Assets. The County of Champaign’s investment in capital assets for its governmental and business-type activities as of November 30, 2011, amounted to \$96,210,643 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, roads, and bridges. Following is a comparative schedule of capital assets, net of accumulated depreciation:

Capital Assets, Net of Accumulated Depreciation

	Governmental Activities		Business-Type Activities		Total	
	2011	2010	2011	2010	2011	2010
Land	\$1,749,092	\$1,699,730	\$0	\$0	\$1,749,092	\$1,699,730
Construction in Progress	548,177	6,005,864	0	0	548,177	6,005,864
Infrastructure	24,422,867	19,203,952	0	0	24,422,867	19,203,952
Buildings and Improvements	45,499,458	46,550,439	20,684,577	21,298,020	66,184,035	67,848,459
Equipment	2,672,004	2,520,670	634,468	624,268	3,306,472	3,144,938
Total	74,891,598	75,980,655	21,319,045	21,922,288	96,210,643	97,902,943

Additional information on the County of Champaign’s capital assets can be found in Note 11 in the Notes to Financial Statements of this report.

Long-Term Debt. At the end of the current fiscal year, the County of Champaign had total long-term liabilities of \$55,645,713. The entire amount is backed by the full faith and credit of the County of Champaign. Following is a comparative schedule of outstanding debt:

Long-Term Liabilities

	Governmental Activities		Business-Type Activities		Total	
	2011	2010	2011	2010	2011	2010
General Obligation Bonds	\$51,903,367	\$52,451,666	\$0	\$0	\$51,903,367	\$52,451,666
Intergovernmental Loans	234,063	286,563	0	0	234,063	286,563
Net OPEB Liability	1,016,017	725,260	125,564	104,781	1,141,581	830,041
Estimated Claims Payable	2,366,702	2,172,540	0	0	2,366,702	2,172,540
Total	55,520,149	55,636,029	125,564	104,781	55,645,713	55,740,810

Additional information on the County's long-term debt can be found in Note 18 in the Notes to Financial Statements of this report.

Economic Factors

The main campus of the University of Illinois lies in the center of Champaign County and it provides a great deal of stability to the area's economy, as the University is the area's largest employer (with over 20,000 employees), and is a major purchaser of various goods and services. This stability helps make Champaign County's revenues more stable than many other counties'. Champaign County's unemployment rate has fallen to 8.4% in 2011 after growing from 5.7% in 2008 to 9.0% in 2010. It is still well below the state average of 9.8%. Per capita personal income has risen slightly from \$33,169 in 2009 to \$33,963 in 2010. Data is not yet available to see if that trend continued in 2011.

The equalized assessed value (EAV) of taxable property in Champaign County for taxes payable in 2011 rose to \$3.56 billion, up from \$3.54 billion the year before (a 0.7% increase). Residential properties made up 62% of the EAV, while commercial development constituted 31%, and farmland 7%.

Requests for Information

This financial report is designed to provide a general overview of the County of Champaign's finances for all those with an interest in the County's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the County Auditor, 1776 E. Washington, Urbana, IL 61802.

BASIC FINANCIAL STATEMENTS

COUNTY OF CHAMPAIGN, ILLINOIS
STATEMENT OF NET ASSETS
NOVEMBER 30, 2011

Exhibit I

	<u>Governmental</u> <u>Activities</u>	<u>Business-Type</u> <u>Activities</u>	<u>Total</u>
<u>ASSETS</u>			
Cash	\$34,072,604	\$452,033	\$34,524,637
Investments	300,000	0	300,000
Receivables, Net of Uncollectible Amounts:			
Patient Accounts	0	5,946,494	5,946,494
Property Taxes	26,808,936	1,027,438	27,836,374
Intergovernmental	7,158,755	451	7,159,206
Program Loans--Current Portion	519,092	0	519,092
Accrued Interest	10,839	0	10,839
Other	83,724	128	83,852
Internal Balances	1,121,836	(1,121,836)	0
Inventories	13,594	20,473	34,067
Prepaid Expenses	0	12,009	12,009
Deferred Charges	553,414	0	553,414
Resident Trust Accounts	4,620	8,880	13,500
Program Loans Receivable--Long Term Portion	4,525,574	0	4,525,574
Investment in Joint Venture	1,812,129	0	1,812,129
Capital Assets Not Being Depreciated	2,297,269	0	2,297,269
Capital Assets, Net of Accumulated Depreciation	72,594,329	21,319,045	93,913,374
Total Assets	151,876,715	27,665,115	179,541,830
<u>LIABILITIES</u>			
Accrued Salaries Payable	1,531,323	341,424	1,872,747
Accounts Payable	2,780,477	3,157,840	5,938,317
Accrued Interest Payable	1,388,338	0	1,388,338
Funds Held for Others	75,363	8,880	84,243
Unearned Revenue	27,672,305	1,027,438	28,699,743
Compensated Absences Payable	2,904,354	352,195	3,256,549
Noncurrent Liabilities:			
Due Within One Year	4,455,153	0	4,455,153
Due in More Than One Year	51,064,996	125,564	51,190,560
Total Liabilities	91,872,309	5,013,341	96,885,650
<u>NET ASSETS</u>			
Invested In Capital Assets, Net of Related Debt	41,320,262	21,319,045	62,639,307
Restricted for:			
Capital Projects, Net of Related Debt	405	0	405
Debt Service	4,657,987	0	4,657,987
Justice & Public Safety	3,959,032	0	3,959,032
Health & Education	6,058,368	0	6,058,368
Development & General Government	8,593,577	0	8,593,577
Highways & Bridges	6,677,494	0	6,677,494
Insurance & Fringe Benefits	1,343,594	0	1,343,594
Unrestricted (Deficit)	(12,606,313)	1,332,729	(11,273,584)
Total Net Assets	60,004,406	22,651,774	82,656,180

The notes to the financial statements are an integral part of this statement.

COUNTY OF CHAMPAIGN, ILLINOIS
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

Exhibit II

FUNCTIONS / PROGRAMS	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Assets		
		Fines, Permits & Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Governmental Activities	Business- Type Activities	Total
GOVERNMENTAL ACTIVITIES:							
General Government	\$10,829,162	\$2,845,066	\$287,244	\$0	(\$7,696,852)	\$0	(\$7,696,852)
Justice & Public Safety	29,656,025	5,261,163	3,553,797	21,007	(20,820,058)	0	(20,820,058)
Health	9,689,461	111,127	1,145,856	0	(8,432,478)	0	(8,432,478)
Education	6,483,511	35,269	6,881,595	0	433,353	0	433,353
Social Services	46,747	41,424	0	0	(5,323)	0	(5,323)
Development	11,143,357	646,323	9,672,644	0	(824,390)	0	(824,390)
Highways & Bridges	6,871,971	262,028	2,945,443	1,074,746	(2,589,754)	0	(2,589,754)
Interest on Long-Term Debt	2,565,982	0	0	0	(2,565,982)	0	(2,565,982)
Total Governmental Activities	77,286,216	9,202,400	24,486,579	1,095,753	(42,501,484)	0	(42,501,484)
BUSINESS-TYPE ACTIVITIES:							
Nursing Home	15,028,154	15,208,361	0	52,160	0	232,367	232,367
Total Business-Type Activities	15,028,154	15,208,361	0	52,160	0	232,367	232,367
Total Government	92,314,370	24,410,761	24,486,579	1,147,913	(42,501,484)	232,367	(42,269,117)
General Revenues:							
Property Taxes					27,119,298	1,005,595	28,124,893
Public Safety Sales Taxes					4,448,842	0	4,448,842
Hotel/Motel & Auto Rental Taxes					41,372	0	41,372
Grants & Contributions Not Restricted to Specific Programs					10,408,115	0	10,408,115
Investment Earnings					46,081	533	46,614
Miscellaneous					401,239	13,473	414,712
Gain on Disposal of Capital Assets					0	0	0
Transfers					308,909	(308,909)	0
Total General Revenues and Transfers					42,773,856	710,692	43,484,548
Change in Net Assets					272,372	943,059	1,215,431
Net Assets - Beginning					59,732,034	21,708,715	81,440,749
Net Assets - Ending					60,004,406	22,651,774	82,656,180

The notes to the financial statements are an integral part of this statement.

COUNTY OF CHAMPAIGN, ILLINOIS
GOVERNMENTAL FUNDS
BALANCE SHEET
NOVEMBER 30, 2011

Exhibit III

	----- Major Funds -----					All Other (Non-Major) Governmental Funds	Total Governmental Funds
	General Fund	Mental Health Fund	Developmental Disability Fund	Illinois Municipal Retirement Fund	Regional Planning Comm Fund		
ASSETS							
Cash	\$3,141,334	\$2,041,045	\$1,528,703	\$1,261,775	\$491,983	\$22,818,907	\$31,283,747
Investments	0	0	0	0	0	300,000	300,000
Receivables, Net of Uncollectible Amounts:							
Property Taxes	8,237,667	3,729,515	3,652,201	3,100,652	0	8,088,901	26,808,936
Intergovernmental	1,427,983	1,617	1,582	2,864	564,383	1,122,032	3,120,461
Program Loans--Current Portion	0	0	0	0	0	519,092	519,092
Accrued Interest	0	0	0	0	0	10,839	10,839
Other	44,676	0	0	0	19,786	19,262	83,724
Due From Other Funds	1,101,483	4,119	0	300,648	28,705	1,447,597	2,882,552
Inventories	13,594	0	0	0	0	0	13,594
Resident Trust Accounts	4,620	0	0	0	0	0	4,620
Advances to Other Funds	0	0	0	0	135,000	0	135,000
Program Loans Receivable--Long Term	0	0	0	0	0	4,525,574	4,525,574
Total Assets	13,971,357	5,776,296	5,182,486	4,665,939	1,239,857	38,852,204	69,688,139
LIABILITIES AND FUND BALANCES							
LIABILITIES:							
Accrued Salaries Payable	1,015,459	17,043	0	0	198,854	299,967	1,531,323
Accounts Payable	347,565	5,588	0	225,076	779,934	1,345,980	2,704,143
Due To Other Funds	132,112	3,141	0	0	95,530	1,639,630	1,870,413
Funds Held for Others	4,800	0	0	0	0	2,904	7,704
Deferred Revenues	8,684,907	3,729,515	3,652,201	3,100,652	0	8,505,030	27,672,305
Advances from Other Funds	0	0	0	0	0	135,000	135,000
Total Liabilities	10,184,843	3,755,287	3,652,201	3,325,728	1,074,318	11,928,511	33,920,888
FUND BALANCES (DEFICITS):							
Restricted	270,540	2,021,009	1,530,285	1,340,211	165,539	26,314,506	31,642,090
Committed	0	0	0	0	0	66,884	66,884
Assigned	0	0	0	0	0	1,485,141	1,485,141
Unassigned	3,515,974	0	0	0	0	(942,838)	2,573,136
Total Fund Balances (Deficits)	3,786,514	2,021,009	1,530,285	1,340,211	165,539	26,923,693	35,767,251
Total Liabilities & Fund Balances	13,971,357	5,776,296	5,182,486	4,665,939	1,239,857	38,852,204	69,688,139

The notes to the financial statements are an integral part of this statement.

COUNTY OF CHAMPAIGN, ILLINOIS
RECONCILIATION OF THE BALANCE SHEET FOR GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET ASSETS FOR GOVERNMENTAL ACTIVITIES
NOVEMBER 30, 2011

Exhibit III-a

Fund Balances (Deficits) - Total Governmental Funds (See Exhibit III)	35,767,251
Capital assets, net of depreciation, used in governmental activities	74,891,598
Investment in Joint Ventures related to governmental activities	1,812,129
Assets and liabilities of internal service funds related to governmental activities, including estimated claims payable long term liability	466,870
Receivables for revenue accruals related to governmental activities	3,959,283
Payables for expense accruals related to governmental activities	(1,388,338)
Liability for compensated absences accruals related to governmental activities	(2,904,354)
Deferred bond issuance costs related to governmental activities	553,414
Long term liabilities related to governmental activities, other than estimated claims payable from internal service funds	<u>(53,153,447)</u>
Net Assets of Governmental Activities (See Exhibit I)	<u><u>60,004,406</u></u>

The notes to the financial statements are an integral part of this statement.

COUNTY OF CHAMPAIGN, ILLINOIS
 GOVERNMENTAL FUNDS
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

Exhibit IV

	Major Funds					All Other (Non-Major) Governmental Funds	Total Governmental Funds
	General Fund	Mental Health Fund	Developmental Disability Fund	Illinois Municipal Retirement Fund	Regional Planning Comm Fund		
REVENUES:							
Property Taxes	\$8,763,857	\$3,651,526	\$3,574,004	\$3,052,310	\$0	\$8,077,601	\$27,119,298
Public Safety Sales Taxes	0	0	0	0	0	4,439,505	4,439,505
Hotel/Motel & Auto Rental Taxes	41,372	0	0	0	0	0	41,372
Intergovernmental Revenue	14,172,965	420,909	0	124,000	9,686,015	11,713,525	36,117,414
Fines & Forfeitures	959,767	0	0	0	0	63,443	1,023,210
Licenses & Permits	861,713	0	0	0	0	329,882	1,191,595
Charges for Services	4,068,114	0	0	136,418	786,791	2,144,510	7,135,833
Rents and Royalties	589,936	0	0	0	0	0	589,936
Interest on Program Loans	0	0	0	0	0	229,620	229,620
Investment Earnings	21,194	1,508	1,048	1,142	525	18,731	44,148
Miscellaneous	116,377	42,585	0	0	82,377	162,057	403,396
Total Revenues	29,595,295	4,116,528	3,575,052	3,313,870	10,555,708	27,178,874	78,335,327
EXPENDITURES:							
Current: General Government	8,323,286	0	0	468,659	0	2,741,883	11,533,828
Justice & Public Safety	21,209,439	0	0	2,147,980	0	4,717,224	28,074,643
Health	0	3,943,060	3,550,078	0	0	2,611,738	10,104,876
Education	0	0	0	0	0	6,425,486	6,425,486
Social Services	24,498	0	0	0	0	60,474	84,972
Development	317,583	0	0	29,292	10,980,459	226,115	11,553,449
Highways & Bridges	0	0	0	185,705	0	7,366,388	7,552,093
Debt Service: Principal Retirement	212,500	0	0	350,000	0	2,065,000	2,627,500
Interest & Fiscal Charges	180,550	0	0	67,711	0	2,075,371	2,323,632
Total Expenditures	30,267,856	3,943,060	3,550,078	3,249,347	10,980,459	28,289,679	80,280,479
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(672,561)	173,468	24,974	64,523	(424,751)	(1,110,805)	(1,945,152)
OTHER FINANCING SOURCES (USES):							
Sale of General Obligation Bonds	0	0	0	0	0	1,995,000	1,995,000
Premium on General Obligation Bonds	0	0	0	0	0	9,475	9,475
Sale of Refunding Bonds	0	0	0	0	0	4,355,000	4,355,000
Premium on Refunding Bonds	0	0	0	0	0	268,253	268,253
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	(4,556,962)	(4,556,962)
Transfers In	1,857,581	0	0	0	455,961	822,698	3,136,240
Transfers Out	(298,161)	0	0	0	(322,885)	(2,206,285)	(2,827,331)
Net Other Financing Sources (Uses)	1,559,420	0	0	0	133,076	687,179	2,379,675
NET CHANGE IN FUND BALANCES	886,859	173,468	24,974	64,523	(291,675)	(423,626)	434,523
FUND BALANCES--Beginning of Year	2,899,655	1,847,541	1,505,311	1,275,688	457,214	27,347,319	35,332,728
FUND BALANCES--End of Year	<u>3,786,514</u>	<u>2,021,009</u>	<u>1,530,285</u>	<u>1,340,211</u>	<u>165,539</u>	<u>26,923,693</u>	<u>35,767,251</u>

The notes to the financial statements are an integral part of this statement.

COUNTY OF CHAMPAIGN, ILLINOIS
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES FOR GOVERNMENTAL FUNDS TO
 THE STATEMENT OF ACTIVITIES FOR GOVERNMENTAL ACTIVITIES
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

Exhibit IV-a

Net Change in Fund Balances - Total Governmental Funds (See Exhibit IV)	\$434,523
Remove expenditures for acquisition of capital assets	3,814,127
Include revenue for capital assets acquired through gift or grant	1,095,753
Include gain (loss) on disposal of capital assets	(334,051)
Include depreciation expense	(5,664,886)
Include change in investment in joint ventures	(71,868)
Include the net revenue (expense) of internal service funds used to charge the costs of risk financing and employee health benefits to governmental activities	343,095
Remove revenues related to prior periods; include revenues earned but not available in the current period	(740,365)
Remove expenditures related to prior periods; include expenses incurred but not expected to be liquidated with expendable available financial resources in the current period	734,915
Remove debt proceeds, debt issuance costs, and payment to bond refunding escrow agent	(1,961,778)
Amortize bond premium and deferred amount on refunding against debt interest expense	44,065
Amortize debt issuance costs over the life of the debt	(48,658)
Remove debt principal repayment expenditures	<u>2,627,500</u>
Change in Net Assets of Governmental Activities (See Exhibit II)	<u><u>272,372</u></u>

The notes to the financial statements are an integral part of this statement.

COUNTY OF CHAMPAIGN, ILLINOIS
GENERAL FUND AND MAJOR SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES--ACTUAL AND BUDGET
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

Exhibit V
Page 1 of 2

	----- General Fund -----			----- Mental Health Fund -----			----- Developmental Disability Fund -----		
	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
REVENUES:									
Property Taxes	\$8,763,857	\$8,847,710	\$8,847,710	\$3,651,526	\$3,629,122	\$3,629,122	\$3,574,004	\$3,585,739	\$3,585,739
Public Safety Sales Taxes	0	0	0	0	0	0	0	0	0
Hotel/Motel & Auto Rental Taxes	41,372	46,000	46,000	0	0	0	0	0	0
Intergovernmental Revenue	14,172,965	13,326,700	13,091,139	420,909	413,182	334,182	0	0	0
Fines & Forfeitures	959,767	1,082,500	1,082,500	0	0	0	0	0	0
Licenses & Permits	861,713	766,250	766,250	0	0	0	0	0	0
Charges for Services	4,048,232	4,285,300	4,201,074	0	0	0	0	0	0
Rents and Royalties	1,007,936	618,754	618,754	0	0	0	0	0	0
Interest on Program Loans	0	0	0	0	0	0	0	0	0
Investment Earnings	21,194	23,500	23,500	1,508	5,000	5,000	1,048	0	0
Miscellaneous	116,377	106,509	98,509	42,585	7,250	7,250	0	0	0
Total Revenues	29,993,413	29,103,223	28,775,436	4,116,528	4,054,554	3,975,554	3,575,052	3,585,739	3,585,739
EXPENDITURES:									
Current: General Government	8,403,126	8,658,672	8,561,429	0	0	0	0	0	0
Justice & Public Safety	21,209,439	21,633,343	21,317,774	0	0	0	0	0	0
Health	0	0	0	3,943,060	4,079,037	4,000,037	3,550,078	3,588,739	3,585,739
Education	0	0	0	0	0	0	0	0	0
Social Services	24,498	24,498	24,498	0	0	0	0	0	0
Development	317,583	368,604	355,918	0	0	0	0	0	0
Highways & Bridges	0	0	0	0	0	0	0	0	0
Debt Service: Principal Retirement	212,500	212,500	212,500	0	0	0	0	0	0
Interest & Fiscal Charges	180,550	183,479	149,479	0	0	0	0	0	0
Total Expenditures	30,347,696	31,081,096	30,621,598	3,943,060	4,079,037	4,000,037	3,550,078	3,588,739	3,585,739
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(354,283)</u>	<u>(1,977,873)</u>	<u>(1,846,162)</u>	<u>173,468</u>	<u>(24,483)</u>	<u>(24,483)</u>	<u>24,974</u>	<u>(3,000)</u>	<u>0</u>
OTHER FINANCING SOURCES (USES):									
Transfers In	1,889,370	2,146,548	2,145,548	0	24,483	24,483	0	0	0
Transfers Out	(298,161)	(311,694)	(299,386)	0	0	0	0	0	0
Net Other Financing Sources (Uses)	1,591,209	1,834,854	1,846,162	0	24,483	24,483	0	0	0
NET CHANGE IN FUND BALANCES	1,236,926	(143,019)	0	173,468	0	0	24,974	(3,000)	0
FUND BALANCES--Beginning of Year	2,899,655	2,899,655	2,899,655	1,847,541	1,847,541	1,847,541	1,505,311	1,505,311	1,505,311
FUND BALANCES--End of Year	<u>4,136,581</u>	<u>2,756,636</u>	<u>2,899,655</u>	<u>2,021,009</u>	<u>1,847,541</u>	<u>1,847,541</u>	<u>1,530,285</u>	<u>1,502,311</u>	<u>1,505,311</u>

The notes to the financial statements are an integral part of this statement.

COUNTY OF CHAMPAIGN, ILLINOIS
GENERAL FUND AND MAJOR SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES--ACTUAL AND BUDGET
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	----- Illinois Municipal Retirement Fund -----			----- Regional Planning Commission Fund -----		
	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
REVENUES:						
Property Taxes	\$3,052,310	\$3,063,954	\$3,063,954	\$0	\$0	\$0
Public Safety Sales Taxes	0	0	0	0	0	0
Hotel/Motel & Auto Rental Taxes	0	0	0	0	0	0
Intergovernmental Revenue	124,000	124,000	124,000	9,686,015	13,503,321	11,974,070
Fines & Forfeitures	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0
Charges for Services	136,418	150,404	150,404	786,791	1,131,433	1,131,433
Rents and Royalties	0	0	0	0	0	0
Interest on Program Loans	0	0	0	0	0	0
Investment Earnings	1,142	8,000	8,000	525	1,000	1,000
Miscellaneous	0	0	0	82,377	62,550	62,550
	3,313,870	3,346,358	3,346,358	10,555,708	14,698,304	13,169,053
Total Revenues						
EXPENDITURES:						
Current: General Government	487,532	504,665	504,665	0	0	0
Justice & Public Safety	2,230,780	2,309,173	2,309,173	0	0	0
Health	68,190	70,586	70,586	0	0	0
Education	337,025	348,868	348,868	0	0	0
Social Services	584,547	693,218	693,218	0	0	0
Development	335,285	347,067	347,067	10,552,109	15,832,941	14,373,853
Highways & Bridges	185,705	192,231	192,231	0	0	0
Debt Service: Principal Retirement	350,000	350,000	350,000	0	0	0
Interest & Fiscal Charges	67,711	69,176	69,176	0	0	0
	4,646,775	4,884,984	4,884,984	10,552,109	15,832,941	14,373,853
Total Expenditures						
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,332,905)	(1,538,626)	(1,538,626)	3,599	(1,134,637)	(1,204,800)
OTHER FINANCING SOURCES (USES):						
Transfers In	1,397,428	1,537,056	1,537,056	476,310	589,000	589,000
Transfers Out	0	0	0	(326,560)	(394,163)	(324,000)
	1,397,428	1,537,056	1,537,056	149,750	194,837	265,000
Net Other Financing Sources (Uses)						
NET CHANGE IN FUND BALANCES	64,523	(1,570)	(1,570)	153,349	(939,800)	(939,800)
FUND BALANCES--Beginning of Year	1,275,688	1,275,688	1,275,688	(83,375)	(83,375)	(83,375)
FUND BALANCES--End of Year	1,340,211	1,274,118	1,274,118	69,974	(1,023,175)	(1,023,175)

The notes to the financial statements are an integral part of this statement.

COUNTY OF CHAMPAIGN, ILLINOIS
 PROPRIETARY FUNDS
 STATEMENT OF NET ASSETS
 NOVEMBER 30, 2011

Exhibit VI

	<u>Business-Type Activities</u>	<u>Governmental</u>
	<u>Enterprise Fund</u>	<u>Activities</u>
	Nursing Home	Internal
	<u>Fund</u>	<u>Service Funds</u>
<u>ASSETS</u>		
CURRENT ASSETS:		
Cash	\$452,033	\$2,788,857
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Patient Accounts	5,946,494	0
Property Taxes	1,027,438	0
Intergovernmental	451	136
Other	128	0
Due From Other Funds	0	169,595
Inventories	20,473	0
Prepaid Expenses	12,009	0
Resident Trust Accounts	8,880	0
Total Current Assets	<u>7,467,906</u>	<u>2,958,588</u>
NONCURRENT ASSETS:		
Capital Assets:		
Buildings and Improvements	23,658,508	0
Construction in Progress	0	0
Equipment	1,287,189	0
Less Accumulated Depreciation	(3,626,652)	0
Total Noncurrent Assets	<u>21,319,045</u>	<u>0</u>
Total Assets	<u>28,786,951</u>	<u>2,958,588</u>
<u>LIABILITIES</u>		
CURRENT LIABILITIES:		
Accrued Salaries Payable	341,424	0
Accounts Payable	3,157,840	76,334
Due To Other Funds	1,102,195	664
Funds Held For Others	8,880	67,659
Deferred Revenues	1,027,438	0
Compensated Absences Payable	352,195	0
Estimated Claims Payable	0	717,653
Total Current Liabilities	<u>5,989,972</u>	<u>862,310</u>
NONCURRENT LIABILITIES:		
Estimated Claims Payable	0	1,649,049
Net Obligation for Other Post-Employment Benefits	125,564	0
Total Noncurrent Liabilities	<u>125,564</u>	<u>1,649,049</u>
Total Liabilities	<u>6,115,536</u>	<u>2,511,359</u>
<u>NET ASSETS</u>		
Invested in Capital Assets	21,319,045	0
Unrestricted	<u>1,352,370</u>	<u>447,229</u>
Total Net Assets	<u>22,671,415</u>	<u>447,229</u>
Adjustment due to consolidation of internal service fund activities related to enterprise funds	<u>(19,641)</u>	
Net assets of business-type activities	<u>22,651,774</u>	

The notes to the financial statements are an integral part of this statement.

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

	<u>Business-Type Activities</u> <u>Enterprise Fund</u> <u>Nursing Home</u> <u>Fund</u>	<u>Governmental</u> <u>Activities</u> <u>Internal</u> <u>Service Funds</u>
OPERATING REVENUES:		
Charges for Services (Net of Uncollectible)	\$15,128,543	\$7,105,868
Miscellaneous	<u>79,818</u>	<u>49,412</u>
Total Operating Revenues	<u>15,208,361</u>	<u>7,155,280</u>
OPERATING EXPENSES:		
Salaries	6,268,546	14,936
Fringe Benefits	2,144,848	5,954,088
Commodities	1,318,649	83
Services	4,643,604	766,230
Depreciation	<u>724,874</u>	<u>0</u>
Total Operating Expenses	<u>15,100,521</u>	<u>6,735,337</u>
OPERATING INCOME (LOSS)	<u>107,840</u>	<u>419,943</u>
NON-OPERATING REVENUES (EXPENSES):		
Property Tax	1,005,595	0
Intergovernmental Revenue	52,160	0
Investment Earnings	533	1,933
Donations	13,473	0
Gain (Loss) on Disposal of Capital Assets	0	0
Interest Expense	<u>(6,414)</u>	<u>0</u>
Net Non-Operating Revenues (Expenses)	<u>1,065,347</u>	<u>1,933</u>
INCOME (LOSS) BEFORE TRANSFERS	1,173,187	421,876
Capital Contributions	0	0
Transfers In	0	0
Transfers Out	<u>(308,909)</u>	<u>0</u>
CHANGE IN NET ASSETS	864,278	421,876
NET ASSETS--Beginning of Year	<u>21,807,137</u>	<u>25,353</u>
NET ASSETS--End of Year	<u>22,671,415</u>	<u>447,229</u>
Adjustment due to consolidation of internal service fund activities related to enterprise funds	<u>78,781</u>	
Change in net assets of business-type activities	<u>943,059</u>	

The notes to the financial statements are an integral part of this statement.

COUNTY OF CHAMPAIGN, ILLINOIS
 PROPRIETARY FUNDS
 STATEMENT OF CASH FLOWS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	<u>Business-Type Activities</u>	<u>Governmental</u>
	<u>Enterprise Fund</u>	<u>Activities</u>
	Nursing Home	Internal
	<u>Fund</u>	<u>Service Funds</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Receipts from Customers	\$11,600,438	\$0
Cash Receipts from Other Funds and Employees for Services	0	7,087,356
Cash Receipts for Claims Reimbursements	0	49,412
Cash Payments to Employees for Services	(6,265,735)	(14,936)
Cash Payments to Suppliers and Other Funds for Goods and Services	(6,525,689)	(5,723,459)
Cash Payments for Claims	<u>0</u>	<u>(759,756)</u>
Net Cash Provided (Used) By Operating Activities	<u>(1,190,986)</u>	<u>638,617</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Property Taxes Received	1,005,144	0
Operating Grants Received	0	0
Gifts And Donations Received	4,009	0
Cash Received from Tax Anticipation Borrowing	856,415	0
Tax Anticipation Borrowing Repaid	(856,415)	0
Interest Paid on Tax Anticipation Borrowing	(6,414)	0
Transfers/Loans Received From Other Funds	0	0
Transfers/Loans Paid To Other Funds	<u>(308,909)</u>	<u>0</u>
Net Cash Provided (Used) By Non-Capital Financing Activities	<u>693,830</u>	<u>0</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Cash Received from Sale of Capital Assets	0	0
Payments for Acquisition and Construction of Capital Assets	<u>(60,263)</u>	<u>0</u>
Net Cash Provided (Used) By Capital and Related Financing Activities	<u>(60,263)</u>	<u>0</u>
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest Received on Investments and Bank Deposits	<u>533</u>	<u>1,933</u>
Net Cash Provided (Used) By Investment Activities	<u>533</u>	<u>1,933</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(556,886)	640,550
Cash and Cash Equivalents at Beginning of Year	<u>1,008,919</u>	<u>2,148,307</u>
Cash and Cash Equivalents at End of Year	<u><u>452,033</u></u>	<u><u>2,788,857</u></u>

Non-cash Investing, Capital and Financing Activities:

The Nursing Home Enterprise Fund received donated assets and supplies valued at \$9,464, and received a vehicle valued at \$52,160 through a federal/state grant. The Self-Funded Insurance and the Employee Health Insurance Internal Service Funds had no non-cash transactions.

The notes to the financial statements are an integral part of this statement.

COUNTY OF CHAMPAIGN, ILLINOIS
 PROPRIETARY FUNDS
 STATEMENT OF CASH FLOWS
 RECONCILIATION OF OPERATING INCOME (LOSS) TO
 NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	<u>Business-Type Activities</u>	<u>Governmental</u>
	<u>Enterprise Fund</u>	<u>Activities</u>
	Nursing Home	Internal
	<u>Fund</u>	<u>Service Funds</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	\$107,840	\$419,943
Adjust For Non-Cash Revenue/Expense:		
Depreciation Expense	724,874	0
Increase (Decrease) in Estimated Claims Payable	0	194,162
Increase (Decrease) in Net Obligation for OPEB	20,783	0
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	(3,607,972)	1,512
Decrease (Increase) in Due From Other Funds	49	(20,024)
Decrease (Increase) in Inventories	2,825	0
Decrease (Increase) in Prepaid Expenses	(4,732)	0
Increase (Decrease) in Payables	1,220,702	51,538
Increase (Decrease) in Due To Other Funds	344,645	485
Increase (Decrease) in Unremitted Payroll Withholdings	0	(8,999)
	<u>0</u>	<u>(8,999)</u>
Net Cash Provided (Used) By Operating Activities	<u>(1,190,986)</u>	<u>638,617</u>

The notes to the financial statements are an integral part of this statement.

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

	Private Purpose Trust Funds	Agency Funds
	<u> </u>	<u> </u>
<u>ASSETS</u>		
Cash	\$1,175,635	\$1,625,804
Investments	500,000	1,184,208
Receivables:		
Intergovernmental	175,765	48,920
Accrued Interest	<u>0</u>	<u>0</u>
Total Assets	<u>1,851,400</u>	<u>2,858,932</u>
 <u>LIABILITIES</u>		
Accounts Payable	187,726	0
Due to Other Funds	78,875	0
Funds Held for Others	<u>0</u>	<u>2,858,932</u>
Total Liabilities	<u>266,601</u>	<u>2,858,932</u>
 <u>NET ASSETS</u>		
Held in Trust for Other Governments	<u>1,584,799</u>	<u>0</u>

The notes to the financial statements are an integral part of this statement.

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

	<u>Private Purpose Trust Funds</u>
ADDITIONS:	
Intergovernmental Revenue	\$2,819,334
Investment Earnings	1,400
Miscellaneous	<u>0</u>
Total Additions	<u>2,820,734</u>
DEDUCTIONS:	
Township Road & Bridge Maintenance	<u>2,655,545</u>
Total Deductions	<u>2,655,545</u>
CHANGE IN NET ASSETS	165,189
NET ASSETS--Beginning of Year	<u>1,419,610</u>
NET ASSETS--End of Year	<u><u>1,584,799</u></u>

The notes to the financial statements are an integral part of this statement.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the County of Champaign, Illinois conform to generally accepted accounting principles (GAAP) as applicable to governments. The following is a summary of the more significant policies:

A. THE ENTITY

Champaign County was incorporated February 20, 1833. Like all Illinois counties, Champaign County is responsible for maintaining the judicial system, collecting and disbursing property taxes for all local governments located within the county, maintaining county roads and conducting elections. With the exception of Cook County, no Illinois counties are home-rule units of government and, therefore, they may collect and spend money only as specified by state law.

The primary government consists of the funds and departments described on pages 10-19. Several boards and commissions appointed by the County Board are included as part of the primary government, because they are not legally separate. These are the Mental Health Board, the Developmental Disability Board, the County Public Health Board, the Nursing Home Board of Directors, the Regional Planning Commission, the Board of Review and the Zoning Board of Appeals.

A legally separate organization should be included as a component unit of the primary organization if the primary government is financially accountable for the organization. Financial accountability exists if: (1) the primary government appoints a voting majority of the organization's governing body, and (a) it is able to impose its will on the organization, or (b) the organization provides financial benefits or imposes financial burdens on the primary government; OR (2) the organization is fiscally dependent on the primary government. There were no agencies which met the criteria for inclusion as a component unit of Champaign County.

Related organizations for which the County Board appoints a voting majority of the governing body, but for which the County is not financially accountable, are not included in the reporting entity. These include drainage districts, sanitary districts, fire protection districts, public water districts, cemetery associations, the forest preserve district, the housing authority, the mass transit district and the public aid appeals commission.

A joint venture is an organization that is jointly controlled by two or more participants, in which the participants retain an on-going financial interest or responsibility. The County is a member of the METCAD (Metropolitan Computer Aided Dispatch) joint venture with the City of Champaign, the City of Urbana and the University of Illinois. The County is also a member of the Geographic Information System (GIS) Consortium joint venture with the City of Champaign, the City of Urbana, the University of Illinois, the Village of Rantoul, the Village of Savoy and the Village of Mahomet. The County's equity interest in METCAD and the GIS Consortium joint ventures is reported as an investment in joint ventures in the Statement of Net Assets. See Note 25 on joint ventures.

A jointly governed organization for which the County does not have an on-going financial interest or responsibility is the Job Training Partnership Act Consortium of Champaign, Ford, Iroquois and Piatt Counties. Jointly governed organizations are not included in the reporting entity.

B. FUND ACCOUNTING

The accounts of the County are organized on the basis of various individual funds. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government monies are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent. Funds are classified into several categories and types. Governmental funds include the general fund, special revenue funds, debt service funds and capital projects funds. Proprietary funds include enterprise funds and internal service funds. Fiduciary funds include private-purpose trust funds and agency funds.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

(1) Government-wide Financial Statements

The government-wide financial statements (the Statement of Net Assets and the Statement of Activities) display the financial position and results of operations for the entity Champaign County government, excluding the fiduciary funds. Both statements separately report governmental activities and business-type activities. Governmental activities are generally financed with taxes and intergovernmental revenues and are accounted for in governmental and internal service funds. Business-type activities are financed largely through user fees charged to external parties and are reported in an enterprise fund. Interfund activity is eliminated from the government-wide statements to reduce the doubling effect it creates. Allocations of overhead expenses are eliminated so that the expenses are reported only in the functions to which they were allocated. Interfund receivables and payables are reduced to just the net residual amounts due between governmental and business-type activities, which are then reported as internal balances.

The Statement of Activities reports direct expenses related to specific functions, and then offsets those expenses with the program revenues directly attributable to each function. Program revenues include charges for services, licenses and permits, fines and forfeitures, and grants and contributions. Taxes, investment income and other revenue not attributable to specific programs are reported as general revenues.

(2) Fund Financial Statements

Fund financial statements are presented for the governmental funds, the proprietary funds and the fiduciary funds. The fund statements focus on major individual funds, with non-major funds reported in aggregate.

Major governmental funds include the General Fund, which is the principal operating fund for the County; the Mental Health Fund, which uses property taxes to fund mental health agencies; the Developmental Disability Fund, which uses property taxes to provide for the care and treatment of persons with a developmental disability; the Illinois Municipal Retirement Fund, which uses property taxes to fund employer contributions to the IMRF pension plan for County employees; and the Regional Planning Commission Fund, which uses intergovernmental grants and contracts to provide housing/home energy assistance, community services, senior services, economic development assistance, transportation planning and police training.

The major (and only) enterprise fund is the Nursing Home Fund, which is the operating fund for the County Nursing Home. Other proprietary funds include internal service funds created to provide risk financing and employee health and life insurance for other County funds, mostly related to governmental activities.

The fiduciary funds include two private-purpose trust funds, in which the County Engineer acts in a trustee capacity on behalf of townships to use state funding to maintain township roads and township bridges. These resources are not available to support the County's own programs. The fiduciary funds also include agency funds, whose purpose is to report resources, such as property taxes and circuit court fees and fines, held in a custodial capacity for external individuals, organizations and governments. Resources held for other County funds are reported in the appropriate County funds rather than the agency funds.

D. FUND BALANCE REPORTING

Fund balances in governmental funds are classified according to the level of constraints on how amounts in those funds can be spent: nonspendable, restricted, committed, assigned or unassigned. Nonspendable amounts are either not in spendable form or are legally required to be kept intact. Restricted amounts may only be spent according to externally imposed constraints or legally enforceable enabling legislation. Fund

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

balance may be committed to a specific purpose by resolution or ordinance passed by the County Board. A commitment may only be rescinded by the same formal action of the County Board. Fund balance may also be assigned (or unassigned) to a purpose by the County Administrator or a Committee of the County Board in accordance with County Board budget policies.

When both restricted and unrestricted resources are available for the same purpose, restricted resources are used first. Within unrestricted fund balance, resources committed to a specific purpose are used first, then assigned resources, and then unassigned.

E. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

(1) Government-wide Financial Statements

The measurement focus for the government-wide financial statements is the flow of economic resources, using the accrual basis method of accounting. On this basis, revenues are recognized when earned and expenses are recognized when a liability is incurred. Property taxes are recognized as revenue in the year for which the taxes are levied, which is the year following the year when the levy is passed. Grants are recognized as revenue when eligibility requirements are met, such as allowable costs having been incurred.

The government-wide statements are prepared in accordance with Governmental Accounting Standards Board (GASB) pronouncements. The County has also applied Financial Accounting Standards Board (FASB) statements, FASB interpretations, Accounting Principles Board opinions and AICPA accounting research bulletins that were issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements. FASB statements and interpretations issued after November 30, 1989 have not been applied.

(2) Governmental Funds

The measurement focus for governmental funds is the flow of current financial resources. All governmental funds are accounted for using the modified accrual basis method of accounting.

On this basis, all material sources of revenue are recognized when they become measurable and available. "Available" is defined as collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For the County, this translates to 30 days after the end of the fiscal year, which corresponds with the expiration of appropriations according to County ordinance. Major sources of revenue susceptible to accrual when collectible within 30 days of year-end include property taxes, sales taxes, income taxes, personal property replacement taxes, other intergovernmental revenues, charges for services and investment interest.

Material amounts of expenditures are recognized when the liability is incurred, as long as they are due to be paid from expendable available financial resources. Thus, accumulated unpaid vacation, sick leave and personal leave are only accrued when they become currently payable; and principal and interest on general long-term debt are only recognized when due.

(3) Proprietary Funds

The measurement focus for proprietary funds is the flow of economic resources. All proprietary funds are accounted for using the accrual basis method of accounting. On this basis, revenues are recognized when they are earned and expenses are recognized when a liability is incurred.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Proprietary funds operating revenues consist of charges for services and miscellaneous revenue resulting from the provision of services to users. In the enterprise fund, this means Nursing Home patient revenue, including Medicaid, Medicare and other insurance payments received for patient accounts. Operating expenses are those incurred in providing patient care. In the internal service funds, operating revenue includes interfund billings for insurance coverage and claims. Operating expenses are expenses incurred in providing the services, such as insurance premiums and claims expenses.

In proprietary fund accounting and financial reporting, the County has applied GASB pronouncements, as well as FASB statements, FASB interpretations, APB opinions and accounting research bulletins that were issued on or before November 30, 1989, unless those pronouncements conflict with GASB pronouncements. FASB statements and interpretations issued after November 30, 1989 have not been applied.

(4) Fiduciary Funds

The measurement focus for fiduciary funds, other than agency funds, is the flow of economic resources. All fiduciary funds, including agency funds, are accounted for using the accrual basis method of accounting. Fiduciary funds do not report revenues or expenditures, but rather report increases and decreases in net assets. Since agency fund assets always equal liabilities, net assets are always zero, and, thus, changes in fiduciary net assets are not reported for agency funds.

F. INVESTMENTS AND CASH EQUIVALENTS

Under Illinois law (30 ILCS 235/2), county money may be invested in interest-bearing deposits at federally insured banks/savings and loans/credit unions, certain commercial paper, bonds issued by local governments, short term discount obligations of the Federal National Mortgage Association, securities issued by the U.S. Treasury or other federal agencies, money market mutual funds limited to U.S. government securities, repurchase agreements involving government securities and certain other securities, and the state treasurer's investment pool. The state treasurer's investment pool falls under the regulatory oversight of the State of Illinois Legislature.

Deposits in banks or savings associations are valued at cost. Repurchase agreements, considered nonparticipating interest-earning investment contracts, are valued at cost. The fair value of the position in the state treasurer's investment pool is the same as the value of the pool shares. Investments in mutual funds, commercial paper, U.S. Treasury securities and other federal agency obligations are reported at fair value determined by the current share price or quoted market prices. Changes in fair value of these investments are recognized as an increase or decrease to investment income on the operating statements.

For purposes of the statement of cash flows, the proprietary funds consider short-term highly liquid investments, including time deposits at financial institutions, to be cash equivalents. Resident Trust Accounts are not considered to be cash equivalents.

G. RECEIVABLES AND PAYABLES

Receivables and payables are reported net of an allowance for uncollectible amounts, if applicable. Short term receivables and payables between funds are reported as due from/to other funds. Non-current amounts are reported as advances to/from other funds. In the government-wide statements, interfund receivables and payables remaining between governmental activities and business-type activities after the elimination of interfund activity are reported as internal balances. These internal balances net to zero in the government total column.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

H. INVENTORIES

Inventories are valued at cost on a first in, first out (FIFO) basis, and are accounted for by the consumption method. Inventories in the General Fund consist of expendable office supplies held for consumption. Inventories in the Nursing Home Enterprise Fund consist of food and operating supplies held for consumption.

I. PREPAID ITEMS

In governmental funds, prepaid expenditures, such as for insurance or service contracts, are recognized as expenditures when purchased rather than over the term involved. In proprietary funds, prepaid expenses are deferred and expensed over the term when the services are received.

J. CAPITAL ASSETS

(1) Governmental Activities

Capital assets purchased for use in governmental activities are recorded as expenditures in governmental funds at the time of purchase. Governmental capital assets are reported in the government-wide financial statements, offset by accumulated depreciation. Capital assets are valued at actual or estimated historical cost, while donated capital assets are valued at fair market value as of the date donated. Equipment valued at or above \$2,500, buildings and land improvements valued at or above \$10,000, infrastructure valued at or above \$10,000, and land of any value are capitalized. Depreciation is calculated on all assets, other than land and construction in progress, using the straight line method with the following estimated useful lives:

Buildings – New Construction:	40 years	Infrastructure – Roads:	15 years
Buildings – Improvements:	15 years	Infrastructure – Bridges:	50 years
Equipment:	5-10 years	Land Improvements:	15 years

(2) Business-type Activities (Nursing Home Enterprise Fund)

Nursing Home Enterprise Fund capital assets valued at \$2,500 or more are capitalized within the fund. This capitalization threshold follows Illinois Department of Healthcare & Family Services guidelines. Capital assets are stated at actual or estimated historical cost. Donated fixed assets are valued at their fair market value on the date donated. Depreciation is computed on the straight-line method over the estimated useful life of the asset. Estimated useful lives following the American Hospital Association Guidelines are:

Buildings – New Construction:	40 years	Land Improvements:	15 years
Buildings – Improvements:	5-20 years	Equipment:	5-20 years

K. COMPENSATED ABSENCES

Accumulated unpaid vacation and personal leave (compensated absences) are accrued in governmental funds only when they become currently payable, due to the employee using benefit time or terminating employment. A liability for unpaid compensated absences, plus the related FICA, is reported in the government-wide statements in the period in which it is incurred. Accrued compensated absences, plus the related FICA, for proprietary funds are reported as a liability in the proprietary fund statements and the government-wide statements in the period in which it is incurred.

NOTE 2 – RECONCILIATION OF FUND STATEMENTS TO GOVERNMENT-WIDE STATEMENTS

A. Governmental Funds to Governmental Activities

A reconciliation is provided with the governmental funds balance sheet (Exhibit III-a) to explain the difference between fund balances in the governmental funds and net assets in governmental activities on the government-wide statement of net assets. The major differences are: (1) capital assets are not reported in governmental funds, (2) investment in the equity of joint ventures is not reported in governmental funds, (3) assets and liabilities of internal service funds related to governmental activities are not reported in governmental funds, (4) receivables and payables arising from the full accrual of revenues and expenses are not reported in governmental funds under the modified accrual basis of accounting, and (5) long term liabilities and deferred bond issuance costs are not reported in governmental funds.

A reconciliation is provided with the governmental funds statement of revenues, expenditures and changes in fund balances (Exhibit IV-a) to explain the difference between the change in fund balances in the governmental funds and the change in net assets for governmental activities on the government-wide statement of activities. The major differences are: (1) capital outlay expenditures are not reported in the government-wide statement, while depreciation expense and gains/losses on disposal of capital assets are not reported in governmental funds; (2) the change in investment in the equity of joint ventures is not reported in governmental funds; (3) the net revenue/expense of internal service funds related to governmental activities is not reported in governmental funds; (4) full accrual of revenues and expenses are not reported in governmental funds under the modified accrual basis of accounting; and (5) debt proceeds, debt principal repayments and payments to a bond refunding escrow agent are not reported in the government-wide statement; while bond premium, bond issuance costs and additional costs of reacquisition of refunded bonds are deferred and amortized over the life of the debt on the government-wide statement.

B. Enterprise Funds to Business-Type Activities

Enterprise funds and the government-wide statements follow the same measurement focus and basis of accounting, so the enterprise fund financial information flows essentially unchanged from the fund financial statements to the business-type activities on the government-wide financial statements. The only difference (as shown on the proprietary fund financial statements, Exhibits VI and VII) arises from reporting the portion of the net revenue/expense of the internal service funds that relates to the enterprise fund in the business-type activities on the government-wide statements.

NOTE 3 – BUDGETS AND BUDGETARY BASIS OF ACCOUNTING

A. Budgetary Process

County department heads submit their budget requests in the summer prior to the start of the fiscal year on December 1. The County Administrator reviews the department requests and makes recommendations to the Finance Committee of the County Board. Budget hearings are held during the summer months, after which the Finance Committee directs the County Administrator to make specific changes in some department budgets. The County Administrator prepares the Tentative Budget document, which is usually approved by the County Board in September. Additional changes are approved by the Finance Committee in October and November and incorporated into the final Budget document, which is approved by the County Board in November by a simple majority vote.

NOTE 3 – BUDGETS AND BUDGETARY BASIS OF ACCOUNTING (continued)

B. Level of Budgetary Control

Formal budgetary control is employed during the year for all County funds (governmental and proprietary) except fiduciary funds (trust and agency), as required by Illinois law. The legal level of budgetary control is by personnel and non-personnel account categories within a department within a fund. Transfers within departments between accounts in the same category are made by written request of the department to the County Auditor. Transfers in and out of the personnel category and transfers between accounts in different departments, administered by different department heads, must be approved by the Finance Committee and then by a two-thirds majority vote of the full County Board.

C. Amendments to the Budget

Requests for supplementary appropriations must also be approved by the Finance Committee and by a two-thirds majority vote of the full County Board.

D. Budgetary Basis of Accounting

All governmental funds and proprietary funds have legally adopted budgets on a modified accrual basis. Appropriations lapse 30 days after the end of the fiscal year. County ordinance provides that balances remaining in County appropriations shall be available for thirty days after the close of the fiscal year to pay for goods or services that were delivered prior to the close of the fiscal year.

Because proprietary fund budgets are not on a full accrual basis and because appropriations lapse 30 days after year-end, the legally adopted budget is not on a basis strictly consistent with generally accepted accounting principles (GAAP).

E. Encumbrances

Encumbrance accounting is used in all funds, and is also on the modified accrual basis. Purchase orders are required for any purchase exceeding \$5,000. The amount is encumbered (provided sufficient appropriations are available) before the order is approved. Encumbrances must be re-established in the following year if the goods or services were not received by November 30.

NOTE 4 – RECONCILIATION OF BUDGETARY BASIS TO GAAP BASIS

The actual results of operations are presented in accordance with generally accepted accounting principles (GAAP) as described in Note 1-E. For budgetary comparisons, the actual results of operations are presented on the budgetary basis as described in Note 3-D. Adjustments necessary to convert the results of operations from the budgetary basis to the GAAP basis are mostly due to appropriations lapsing 30 days after year-end and proprietary funds having budgets on the modified accrual basis, while GAAP requires the full accrual basis. There are also reclassifications between revenues, expenditures and operating transfers which do not affect fund balance/net assets, e.g. reclassifications of interfund reimbursements as reductions of expenditures. These reclassifications which do not affect fund balance/net assets are not reported in the conversion from budgetary basis to GAAP basis. The adjustments which do affect fund balance/net assets and which are shown in the individual fund financial statements are summarized below.

COUNTY OF CHAMPAIGN, ILLINOIS
 NOTES TO THE FINANCIAL STATEMENTS
 NOVEMBER 30, 2011

NOTE 4 – RECONCILIATION OF BUDGETARY BASIS TO GAAP BASIS (continued)

Fiscal Year Ended November 30, 2011:	Nursing Home Fund	Self-Funded Insurance Fund	General Fund	Regional Planning Com. Fund	Other Non-Major Govt Funds
Budgetary Basis Change in Fund Balance or Net Assets	\$14,180	\$608,637	\$1,236,926	\$153,349	\$517,051
REVENUES AND OTHER SOURCES:					
Interfund transfers into escrow account recognized as other financing source when transferred rather than when spent				(20,349)	
Recognition of prepaid revenues deferred until earned			(418,000)		
Adjustment for timing differences - revenue recognized in the period when earned	2,299,247		67,933		790
Decrease (increase) in allowance for uncollectible accounts receivable and revenue write-offs	(253,195)				
EXPENDITURES /EXPENSES AND OTHER USES:					
Increase (decrease) in inventories and prepaid expenses	2,163				
Adjustment for timing differences - expenses recognized in the period when incurred	(621,863)			(424,675)	(761,467)
Decrease (increase) in bad debt allowance for uncollectible loans receivable					(180,000)
Capital asset acquisitions and disposals	121,631				
Depreciation expense	(724,874)				
Decrease (increase) in accrued compensated absences payable	47,772				
Decrease (increase) in net OPEB liability	(20,783)				
Decrease (increase) in estimated claims payable		(194,162)			
GAAP Basis Change in Fund Balance or Net Assets	<u>864,278</u>	<u>414,475</u>	<u>886,859</u>	<u>(291,675)</u>	<u>(423,626)</u>

NOTE 5 – EXPENDITURES IN EXCESS OF APPROPRIATIONS

For the fiscal year ended November 30, 2011, salaries expenditures in the General Corporate Fund Treasurer Department exceeded appropriations by \$1; salaries expenditures in the General Corporate Fund Coroner Department exceeded appropriations by \$326; salaries expenditures in the Law Library Fund exceeded appropriations by \$94; and salaries expenditures in the Victim Advocacy Grant Fund exceeded appropriations by \$33.

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 6 – DEPOSITS AND INVESTMENTS

A summary of deposits and investments at November 30, 2011 is shown below. Resident trust accounts report money in County custody, which belongs to residents of the County Nursing Home and County Jail.

<u>DEPOSITS 11/30/2011</u>	Asset Account Carrying Amounts (Reported as:)			Total	Bank Balances
	Cash	Investments	Resident Trust		
Demand Deposits	\$11,967,524	\$0	\$13,000	\$11,980,524	\$12,674,239
Money Market / Savings	0	234,208	0	234,208	236,666
Certificates of Deposit:					
Up to 3 months maturity	0	0	0	0	0
Over 3 mos. up to 12 mos. maturity	0	1,000,000	0	1,000,000	1,000,000
Over 12 mos. up to 24 mos. maturity	0	750,000	0	750,000	750,000
Total Deposits	11,967,524	1,984,208	13,000	13,964,732	14,660,905

<u>INVESTMENTS 11/30/2011</u>	Asset Account Carrying Amounts (Reported as:)			Total	Fair Value
	Cash	Investments	Resident Trust		
State Treasurer Investment Pool	\$25,352,837	\$0	\$0	\$25,352,837	\$25,352,837
Repurchase Agreements	0	0	0	0	0
Total Investments	25,352,837	0	0	25,352,837	25,352,837

<u>INVESTMENTS 11/30/2011</u>	Fair Value	Investment Maturities (in Years)		Percent of Total
		Less Than 1	1 - 2	
State Treasurer Investment Pool	\$25,352,837	\$25,352,837	\$0	100.00%
Repurchase Agreements	0	0	0	0.00%
Total Investments	25,352,837	25,352,837	0	100.00%
Percent of Total	100.00%	100.00%	0.00%	

Custodial Credit Risk. Deposits are subject to custodial credit risk if uninsured and uncollateralized or covered by collateral that is not in the County's name. It is County policy to require collateral at 110% of market value for deposit balances beyond FDIC/NCUSIF insurance coverage. At November 30, 2011, no deposits were uninsured or uncollateralized.

Investment pools and mutual funds are not subject to custodial credit risk, because they are not evidenced by securities that exist in physical or book entry form.

Other investments are subject to custodial credit risk if the securities, including securities underlying repurchase agreements, are uninsured and unregistered and held by the financial institution's trust department or agent, but not in the County's name, or if the fair value of underlying securities is less than the reported amount of a repurchase agreement. None of the County's investments at November 30, 2011 were exposed to this risk.

NOTE 6 – DEPOSITS AND INVESTMENTS (continued)

Credit rating risk. Investments are subject to credit rating risk for all debt securities, whether held directly or indirectly (through investment pools, mutual funds or money market funds). County policy is to mitigate credit rating risk through diversification of investments. State law limits County investments in debt obligations to debt rated within the 4 highest categories as established by a nationally recognized rating service. The Illinois Funds investment pools were rated AAAM by Standard & Poor's as of September 30, 2011.

Concentration Risk. Investments are subject to concentration risk when 5% or more of the total are in securities of a single issuer. Because of the diversity of their holdings, investment pools and mutual funds do not constitute a concentration risk. At November 30, 2011, no County investments posed a concentration risk.

Interest Rate Risk. Investments are subject to a decline in fair value due to fluctuating market interest rates. Interest rate risk is minimized by County policy requiring maturities of 2 years or less.

NOTE 7 – PROPERTY TAX CYCLE

A. Assessments

Property is assessed by elected township assessors at one-third the market value as of January 1 each year. This is the date, called the lien date, on which property taxes "attach" to the property. The township assessors' books are turned in to the County Supervisor of Assessments by June 1 in quadrennial assessment years and April 15 in other years. (2011 was the last quadrennial assessment year.) The Board of Review, a three-member panel appointed by the County Board, takes action on assessment complaints and applies individual township multipliers to those townships which they determine have not been assessed at one-third. This process equalizes the average ratio of assessments to market value among townships. The Illinois Department of Revenue analyzes the work of the Board of Review and may assign a county-wide multiplier to bring the entire county's ratio into line with other counties throughout the state.

B. Taxpayer Appeals

Taxpayers may file a complaint with the Board of Review if they feel their assessments are too high, and, if not satisfied, they may further appeal to the state Property Tax Appeals Board. However, tax levies are determined by local governments, not by assessors.

C. Property Tax Levies

The property tax levy for fiscal year 2011 was adopted by the County Board on November 18, 2010, within the statutory deadline (the third Tuesday in December) for all taxing districts. Property tax levies are reported as receivables and deferred (unearned) revenue in the year in which they are adopted. They are recognized as revenue in the year for which they are levied, which is the following year.

D. Tax Bills

Illinois statutes require payment of property taxes in two installments, due June 1 and September 1, and require that tax bills be mailed 30 days prior to the first installment. In 2011, tax bills were mailed on April 29 with the due dates of June 1 and September 1. Property tax bills mailed in 2011 were based on equalized assessed value as of January 1, 2010, and on tax levies set in November 2010.

NOTE 7 – PROPERTY TAX CYCLE (continued)

E. Tax Judgment Date and Sale Date

The judgment date is the date at which taxing authorities have a right to take and hold or sell property for nonpayment of taxes. Under Illinois law, the judgment date fluctuates, but is generally the third week in October. The date is set by a judge of the circuit court, after all of the requirements are met for advertising and publishing the delinquent tax list. Statutes require the tax sale to be within five business days following the judgment date. In 2011, the judgment date was October 27 and the tax sale was held October 28.

F. Tax Distributions

The County Treasurer is also the County Collector who handles the collection and distribution of property taxes for all taxing bodies in the county. The Collector generally distributes taxes to the taxing bodies shortly after taxes are collected. The County may not keep tax receipts on behalf of other units of local government beyond thirty days. Interest earned on taxes before distribution must go to the local governments and may not be kept by the County. In 2011, all property taxes were distributed by November 17.

NOTE 8 – PROPERTY TAXES RECEIVABLE AND DEFERRED REVENUE

Property taxes receivable consist of property taxes levied in 2011, for which a legal claim exists in 2011. The revenue associated with the 2011 levy is deferred until the fiscal year ending November 30, 2012 on the government-wide and the proprietary fund statements, because that is the period for which the taxes are levied. Property tax revenue is also deferred on the governmental fund statements, because the taxes are not available (collectible within thirty days of the fiscal year-end). The receivable for the 2011 tax levy has been reduced by an estimated allowance for uncollectible taxes of 0.58%, which is based on an average of the previous ten years. A summary by fund type of property taxes receivable at November 30, 2011 is below.

<u>Fund Type</u>	<u>Property Taxes Levied</u>	<u>Allowance for Uncollectible</u>	<u>Property Taxes Receivable</u>	<u>Other Unearned Revenue</u>	<u>Deferred Revenue</u>
Governmental:					
General	\$8,285,724	(\$48,057)	\$8,237,667	\$447,240	\$8,684,907
Special Revenue	17,233,247	(99,952)	17,133,295	129	17,133,424
Capital Projects	0	0	0	416,000	416,000
Debt Service	1,446,363	(8,389)	1,437,974	0	1,437,974
Subtotal Governmental	<u>26,965,334</u>	<u>(156,398)</u>	<u>26,808,936</u>	<u>863,369</u>	<u>27,672,305</u>
Proprietary:					
Enterprise	<u>1,033,432</u>	<u>(5,994)</u>	<u>1,027,438</u>	<u>0</u>	<u>1,027,438</u>
Total	<u><u>27,998,766</u></u>	<u><u>(162,392)</u></u>	<u><u>27,836,374</u></u>	<u><u>863,369</u></u>	<u><u>28,699,743</u></u>

NOTE 9 – PATIENT ACCOUNTS RECEIVABLE AND CHARGES FOR SERVICES

Patient accounts receivable and charges for services in the enterprise fund as of November 30, 2011 have been reduced by an allowance for uncollectible amounts, determined by an analysis of individual patient accounts.

Gross patient accounts receivable / revenue	Receivable \$5,990,944	Revenue \$15,172,993
Allowance for uncollectible amounts	(\$44,450)	(\$44,450)
Patient accounts receivable / revenue, net of uncollectible amounts	<u>\$5,946,494</u>	<u>\$15,128,543</u>

NOTE 10 – ECONOMIC DEVELOPMENT AND REHABILITATION LOANS RECEIVABLE

The County, through its Regional Planning Commission Loan Fund, has various grant programs to administer economic development and housing rehabilitation loans to qualified businesses and individuals. The primary purpose of the economic development loan programs is to create new jobs. Principal repayments on loans may be used for any grant eligible purpose. At November 30, 2011, loans outstanding were as follows:

Program Loans Receivable (Net of Uncollectible Amounts)	11/30/10 Balance	FY 2011 Additions	FY 2011 Deductions	11/30/11 Balance	Current Receivable
Economic Development Loans Receivable:					
Community Services Block Grant Loans	\$1,037,369	\$180,000	(\$175,987)	\$1,041,382	\$160,298
Comm. Serv. Block Grant Recovery Act Loans	513,094	0	(21,932)	491,162	70,610
Comm. Serv. Block Grant Pass-Through Loans	8,807	0	(280)	8,527	2,201
Community Development Recaptured Loans	3,160,034	0	(644,599)	2,515,435	253,003
Housing Rehabilitation Loans Receivable:					
County Housing Rehab Loans	325,862	0	(35,194)	290,668	32,980
HUD H.O.M.E. Program Loans	642,555	64,607	(9,670)	697,492	0
Total Loans Receivable	5,687,721	244,607	(887,662)	5,044,666	519,092

NOTE 11 – CAPITAL ASSETS

A. A summary of capital assets related to governmental activities is presented below:

<u>Governmental Activities</u>	11/30/10 Balance	FY 2011 Additions	FY 2011 Deductions	11/30/11 Balance
Assets Not Being Depreciated:				
Land	\$1,699,730	\$49,362	\$0	\$1,749,092
Construction in Progress	6,005,864	3,837,894	(9,295,581)	548,177
Assets Being Depreciated:				
Infrastructure	61,934,797	7,795,854	(2,694,850)	67,035,801
Buildings and Improvements	72,744,242	1,505,135	0	74,249,377
Equipment	13,447,700	1,017,216	(650,386)	13,814,530
Assets Subtotal	155,832,333	14,205,461	(12,640,817)	157,396,977
Accumulated Depreciation:				
Infrastructure	(42,730,845)	(2,247,191)	2,365,102	(42,612,934)
Buildings and Improvements	(26,193,803)	(2,556,116)	0	(28,749,919)
Equipment	(10,927,030)	(861,579)	646,083	(11,142,526)
Accum. Depreciation Subtotal	(79,851,678)	(5,664,886)	3,011,185	(82,505,379)
Net Total	75,980,655	8,540,575	(9,629,632)	74,891,598

NOTE 11 – CAPITAL ASSETS (continued)

B. A summary of capital assets related to business-type activities (Nursing Home) follows:

<u>Business-Type Activities</u>	11/30/10 Balance	FY 2011 Additions	FY 2011 Deductions	11/30/11 Balance
Assets Not Being Depreciated:				
Construction in Progress	\$0	\$0	\$0	\$0
Assets Being Depreciated:				
Buildings and Improvements	23,654,608	3,900	0	23,658,508
Equipment	1,169,458	117,731	0	1,287,189
Assets Subtotal	<u>24,824,066</u>	<u>121,631</u>	<u>0</u>	<u>24,945,697</u>
Accumulated Depreciation:				
Buildings and Improvements	(2,356,588)	(617,343)	0	(2,973,931)
Equipment	(545,190)	(107,531)	0	(652,721)
Accum. Depreciation Subtotal	<u>(2,901,778)</u>	<u>(724,874)</u>	<u>0</u>	<u>(3,626,652)</u>
Net Total	<u>21,922,288</u>	<u>(603,243)</u>	<u>0</u>	<u>21,319,045</u>

C. Current year depreciation expense was charged to the following functions:

<u>Function</u>	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
General Government	\$476,068	\$0
Justice and Public Safety	2,475,558	0
Health	1,820	0
Education	41,800	0
Social Services	0	724,874
Development	82,532	0
Highways and Bridges	<u>2,587,108</u>	<u>0</u>
Total Depreciation Expense	<u>5,664,886</u>	<u>724,874</u>

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 12 – INTERFUND RECEIVABLES AND PAYABLES

Interfund receivables and payables at November 30, 2011 are summarized below.

<u>Due To / From Other Funds:</u>	<u>Receivable</u>	<u>Payable</u>
Major Governmental Funds:		
General Corporate	\$1,101,483	\$132,112
Mental Health	4,119	3,141
Illinois Municipal Retirement	300,648	0
Regional Planning Commission	28,705	95,530
Major Enterprise Fund:		
Nursing Home	0	1,102,195
Nonmajor Governmental Funds:		
RPC Economic Development Loans	0	9,573
Geographic Information System	27,724	1,505
Working Cash	0	382
Recorder's Automation	18,378	140
Property Tax Interest Fee	0	60,100
Animal Control	0	8,593
Law Library	0	172
Public Safety Sales Tax	942,140	140,858
Sheriff Drug Forfeitures	0	78
Court's Automation	0	104,928
Child Support Services	0	6,807
State's Attorney Drug Forfeitures	0	59,000
Circuit Clerk Operations & Administration	0	63,145
Court Document Storage	0	543
Victim Advocacy Grant	0	3,926
Child Advocacy Center	0	799
Juvenile Information Sharing System Grant	0	1,626
Access Initiative Grant	0	8,113
Early Childhood	0	88,465
County Highway	217,952	45,136
County Motor Fuel Tax	0	63,262
Tort Immunity	1,346	938,958
Social Security	240,057	4,119
Court Complex Construction	0	29,402
Subtotal Nonmajor Governmental	1,447,597	1,639,630
Internal Service Funds:		
Self-Funded Insurance	158,446	609
Employee Health Insurance	11,149	55
Subtotal Internal Service	169,595	664
Private Purpose Trust Fund:		
Township Motor Fuel Tax	0	78,875
Subtotal Private Purpose Trust	0	78,875
 Total – All Funds	 3,052,147	 3,052,147

NOTE 12 – INTERFUND RECEIVABLES AND PAYABLES (continued)

<u>Advances To / From Other Funds:</u>	<u>Receivable</u>	<u>Payable</u>
Major Governmental Fund:		
Regional Planning Commission	\$135,000	\$0
Nonmajor Governmental Fund:		
RPC Economic Development Loans	0	135,000
Total – All Funds	135,000	135,000

Of the \$3,052,147 Due To/From Other Funds at November 30, 2011, \$1,178,493 represented interfund loans to cover temporary cash flow shortfalls. The remainder represented unpaid routine interfund billings or transfers.

In FY1995, the RPC Loan Fund used \$150,000 of existing escrow funds (see Note 13 below) from the Regional Planning Commission Fund plus \$450,000 of future payments into escrow to loan \$600,000 to the County for part of the cost of purchasing and remodeling the Brookens Administration Building, which the RPC offices would occupy. The amount due back to the Regional Planning Commission Fund from the RPC Loan Fund is classified as an interfund advance, since it is expected to be repaid through monthly payments over a long period of time. The outstanding balance of the advance from the Regional Planning Commission Fund to the RPC Loan Fund was \$135,000 at November 30, 2011.

NOTE 13 – INTERFUND TRANSFERS AND RPC ESCROW ACCOUNT

	<u>Transfers In</u>	<u>Transfers Out</u>
Major Governmental Funds:		
General Corporate	\$1,857,581	\$298,161
Regional Planning Commission	455,961	322,885
Major Enterprise Fund:		
Nursing Home	0	308,909
Nonmajor Governmental Funds (aggregate)	822,698	2,206,285
Internal Service Funds (aggregate)	0	0
Total – All Funds	3,136,240	3,136,240

In FY2011, total interfund transfers in, \$3,136,240, equal total transfers out, \$3,136,240. Under the budgetary basis, transfers in and out are not equal due to the deferral of a portion of the transfer into the Regional Planning Commission Fund from the Regional Planning Commission Economic Development Loan Fund. CDAP and CSBG grant provisions require that investment interest earned plus a portion of loan repayments received under certain loan programs be placed in escrow to be used to pay the costs of administering these loan programs. Transfers out of the RPC Economic Development Loan Fund put the money into escrow. The money is taken out of escrow and reflected as a transfer into the Regional Planning Commission Fund only as it is needed to cover actual administrative costs incurred. Thus, the discrepancy between transfers in and transfers out is due to the amount remaining in escrow (deferred) until such time as there are costs incurred against which to match it. While this escrow account will continue to be reported in this way under the budgetary basis, the GAAP basis statements have this difference adjusted out. The adjustment made for the fiscal year ended November 30, 2011 was a \$20,349 decrease in the transfers into the Regional Planning Commission Fund.

Interfund transfers in/out include grant matches, interfund subsidies and transfers into debt service funds. Some significant transfers in 2011 include \$308,909 from the Nursing Home Fund to the General Corporate Fund to cover bond principal and interest payments; \$94,317 from the General Corporate Fund and \$105,591 from the County Highway Fund to the Highway Facility Bond Debt Service Fund to cover bond principal and interest payments; \$907,230 from the Public Safety Sales Tax Fund to the General Corporate Fund to partially cover public safety facilities costs and computer programming costs; \$68,479 from the Public Safety Sales Tax Fund

NOTE 13 – INTERFUND TRANSFERS AND RPC ESCROW ACCOUNT (continued)

and \$123,028 from the General Corporate Fund to the Capital Asset Replacement Fund to set aside money for future capital expenditures; and \$219,578 from the Probation Services Fund, \$83,087 from the Recorder's Automation Fund and \$63,145 from the Circuit Clerk Operations and Administration Fund to the General Corporate Fund to help cover deficit operations.

NOTE 14 – ON-BEHALF PAYMENTS FOR SALARIES

The State of Illinois paid salary stipends to various County officials during FY2011. These payments made by the state on behalf of the County were reported as intergovernmental revenues and salaries expenditures in the General Fund in the amount of \$38,900.

NOTE 15 – COMPENSATED ABSENCES PAYABLE

It is the County's policy to permit employees to accumulate a limited amount of earned but unused vacation and personal time, which is attributable to services already rendered and is not contingent upon events outside the control of the employer or employee, such as illness. Liabilities and the related expense for compensated absences payable are reported in the government-wide statements and are based on pay rates in effect at November 30 and include the County's share of Social Security and Medicare taxes. The Nursing Home Enterprise Fund recognizes expense and accrues fund liabilities for vacation and personal time benefits in the period in which they are earned. For governmental funds, the cost of these benefits and the related liabilities are recognized in the fund only when they become currently payable, pursuant to employees using benefit time or terminating employment. Compensated absences payable for the governmental activities are liquidated by the various governmental funds which pay employee salaries, such as the General Fund, Regional Planning Commission Fund, Head Start Fund, County Highway Fund, Animal Control Fund and Mental Health Fund.

Changes in compensated absences payable for the fiscal year ended November 30, 2011 are as follows:

	Nov. 30, 2010 Balance	FY 2011 Additions	FY 2011 Deductions	Nov. 30, 2011 Balance	Expected To Be Paid Within 1 Year
Governmental Activities	\$2,805,836	\$2,480,510	(\$2,381,992)	\$2,904,354	\$2,904,354
Business-Type Activities	399,967	430,047	(477,819)	352,195	352,195

NOTE 16 – RISK FINANCING

A. WORKERS' COMPENSATION SELF-FUNDED INSURANCE

In January, 1986, the County established a self-funded workers' compensation insurance plan, which is being accounted for in an internal service fund, the Self-Funded Insurance Fund. The plan is administered by an independent company. The County's risk retention is \$250,000 per individual per claim. Commercial insurance has been purchased for claims in excess of this retention. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years. Actual claims paid in fiscal year 2011, net of insurance reimbursements, were \$498,323. A liability for claims payable must be reported if the liability is both probable and estimable. The estimated amount of unpaid claims that were incurred and reported is determined by the independent plan administrator, but the plan administrator does not include incurred-but-not-reported claims (IBNR) in its calculation. Instead, based on an actuarial study completed in September 2010, the liability for estimated (undiscounted) claims payable (including IBNR) at November 30, 2011 was projected to be \$1,911,570.

NOTE 16 – RISK FINANCING (continued)

Changes in the liability for estimated workers' compensation claims payable for the last two fiscal years are as follows:

Fiscal Year Ending <u>November 30</u>	Claims Liability Beginning <u>of Year</u>	Claims Incurred & Changes <u>in Estimates</u>	Net Claims <u>Paid</u>	Claims Liability End <u>of Year</u>	Expected To Be Paid <u>Within 1 Year</u>
2010	2,007,034	215,644	(479,972)	1,742,706	515,316
2011	1,742,706	667,187	(498,323)	1,911,570	583,196

B. LIABILITY/AUTO SELF-FUNDED INSURANCE

The County began self-funding liability and auto insurance in FY94 through the Self-Funded Insurance (Internal Service) Fund. The plan is administered by an independent company. The County's risk retention is \$250,000 per occurrence. Commercial insurance has been purchased for claims in excess of this retention. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years. Actual claims paid in fiscal year 2011, net of insurance reimbursements, were \$242,989. A liability for claims payable must be reported if the liability is both probable and estimable. Per an actuarial study completed in September 2010, the liability for estimated (undiscounted) claims payable (including IBNR) at November 30, 2011 was projected to be \$455,132. Changes in the liability for estimated liability/auto claims payable for the last two fiscal years are as follows:

Fiscal Year Ending <u>November 30</u>	Claims Liability Beginning <u>of Year</u>	Claims Incurred & Changes <u>in Estimates</u>	Net Claims <u>Paid</u>	Claims Liability End <u>of Year</u>	Expected To Be Paid <u>Within 1 Year</u>
2010	726,566	(137,994)	(158,738)	429,834	137,221
2011	429,834	268,287	(242,989)	455,132	134,457

C. OTHER FULLY-INSURED RISKS

Commercial insurance, with varying deductible amounts, has been purchased for all other risks of loss, such as property damage, boiler and machinery, Nursing Home medical malpractice, and public official bonds. Unemployment compensation is fully insured through the State of Illinois. Settled claims have not exceeded this insurance coverage in any of the past three fiscal years.

The County provides employee health benefits in the form of set contributions toward medical and life insurance premiums. The employee is responsible for the balance of the premium amount as well as for any deductibles or co-payments. Risk of loss related to employee health benefits is borne by the employee and the insurance company or health maintenance organization; the County is at no risk of loss.

NOTE 17 – SHORT TERM DEBT

A. TAX ANTICIPATION WARRANTS – BUSINESS-TYPE ACTIVITIES

In December 2010, the County Nursing Home issued short term debt in anticipation of property tax revenues to be received in May-November, 2011. The purpose for issuing this debt was to be able to pay operating expenses of the Nursing Home prior to receipt of property tax revenues.

Series 2010A and 2010B Tax Anticipation Warrants \$856,415;
 due in 2 installments: July 15, 2011 and September 30, 2011;
 interest rate at 1.20%;

Balance outstanding at November 30, 2010	\$0
Warrants issued in FY2011	\$856,415
Warrant interest payments made in FY 2011	\$6,414
Warrant principal payments made in FY 2011	\$856,415
Balance outstanding at November 30, 2011	\$0

NOTE 18 – LONG TERM DEBT

A. GENERAL OBLIGATION BONDS/DEBT CERTIFICATES – GOVERNMENTAL ACTIVITIES

1999 Series Public Safety Sales Tax Bonds: \$23,800,000;
 due in 29 annual installments from 2001 to 2029; interest rates 3.85% to 8.25%;
 \$17,660,000 refunded (in-substance defeasance) in FY 2005;
 remaining annual installments due through 2023;

Balance outstanding at November 30, 2010	\$4,850,000
Bond interest payments made in FY 2011	\$400,125
Bond principal payments made in FY 2011	\$0
Balance outstanding at November 30, 2011	\$4,850,000

2000 Series Public Safety Sales Tax Bonds: \$4,997,290;
 due in 15 annual installments from 2004 to 2018; interest rates 5.25% to 7.125%;
 \$1,370,000 refunded (in-substance defeasance) in FY 2004;
 remaining annual installments due through 2018;

Balance outstanding at November 30, 2010	\$2,841,757
Bond interest payments made in FY 2011	\$0
Bond principal payments made in FY 2011	\$0
Balance outstanding at November 30, 2011	\$2,841,757

2003 Series Nursing Home Construction Bonds: \$19,925,000;
 due in 19 annual installments from 2004 to 2022; interest rates 2.00% to 5.25%;
 \$282,535 bond premium amortized over 19 years 3 months;
 \$207,535 bond issuance costs amortized over 19 years 3 months;
 \$8,055,000 refunded (in-substance defeasance) in FY 2005;
 \$4,355,000 refunded (in-substance defeasance) in FY 2011;
 remaining annual installments due through 2012;

Balance outstanding at November 30, 2010	\$6,265,000
Bond interest payments made in FY 2011	\$159,833
Bond principal payments made in FY 2011	\$935,000
Bond refunded (in-substance defeasance) in FY 2011	\$4,355,000
Balance outstanding at November 30, 2011	\$975,000

NOTE 18 – LONG TERM DEBT (continued)

2004B Series Public Safety Refunding Bonds: \$1,520,000;	
due in 8 annual installments from 2005 to 2012; interest rates 1.50% to 3.65%;	
\$27,549 bond premium amortized over 7 years 9 months;	
\$20,103 bond issuance costs amortized over 7 years 9 months;	
\$157,446 deferred charge on refunding amortized over 7 years 9 months;	
Balance outstanding at November 30, 2010	\$1,405,000
Bond interest payments made in FY 2011	\$42,128
Bond principal payments made in FY 2011	\$310,000
Balance outstanding at November 30, 2011	\$1,095,000
2005A Series Nursing Home Construction Refunding Bonds: \$7,425,000;	
due in 14 annual installments from 2006 to 2019; interest rates 3.00% to 5.25%;	
\$819,046 bond premium amortized over 13 years 7 months;	
\$92,642 bond issuance costs amortized over 13 years 7 months;	
\$96,404 deferred charge on refunding amortized over 13 years 7 months;	
Balance outstanding at November 30, 2010	\$7,300,000
Bond interest payments made in FY 2011	\$376,162
Bond principal payments made in FY 2011	\$0
Balance outstanding at November 30, 2011	\$7,300,000
2005B Series Public Safety Refunding Bonds: \$18,440,000;	
due in 24 annual installments from 2006 to 2029; interest rates 3.00% to 5.25%;	
\$526,639 bond premium amortized over 23 years 7 months;	
\$235,198 bond issuance costs amortized over 23 years 7 months;	
\$1,071,441 deferred charge on refunding amortized over 23 years 7 months;	
Balance outstanding at November 30, 2010	\$17,655,000
Bond interest payments made in FY 2011	\$811,644
Bond principal payments made in FY 2011	\$450,000
Balance outstanding at November 30, 2011	\$17,205,000
2006 Series IMRF Early Retirement Obligation Taxable Bonds: \$2,450,000;	
due in 7 annual installments from 2008 to 2014; interest rates 4.92% to 5.10%;	
\$0 bond premium amortized over 7 years 11 months;	
\$38,151 bond issuance costs amortized over 7 years 11 months;	
Balance outstanding at November 30, 2010	\$1,505,000
Bond interest payments made in FY 2011	\$67,176
Bond principal payments made in FY 2011	\$350,000
Balance outstanding at November 30, 2011	\$1,155,000
2006A Series Nursing Home Construction Bonds: \$4,000,000;	
due in 19 annual installments from 2008 to 2026; interest rates 3.95% to 5.50%;	
\$52,459 bond premium amortized over 19 years 4 months;	
\$52,459 bond issuance costs amortized over 19 years 4 months;	
Balance outstanding at November 30, 2010	\$3,560,000
Bond interest payments made in FY 2011	\$147,209
Bond principal payments made in FY 2011	\$160,000
Balance outstanding at November 30, 2011	\$3,400,000

NOTE 18 – LONG TERM DEBT (continued)

2007A Series Public Safety Sales Tax Bonds: \$5,955,000;
 due in 19 annual installments from 2009 to 2027; interest rates 3.80% to 5.00%;
 \$117,468 bond premium amortized over 19 years 2 months;
 \$72,468 bond issuance costs amortized over 19 years 2 months;

Balance outstanding at November 30, 2010	\$5,545,000
Bond interest payments made in FY 2011	\$233,889
Bond principal payments made in FY 2011	\$220,000
Balance outstanding at November 30, 2011	\$5,325,000

2007B Series Highway Facility Construction Bonds: \$1,480,000;
 due in 9 annual installments from 2009 to 2017; interest rate 4.25%;
 \$41,422 bond premium amortized over 9 years 2 months;
 \$21,422 bond issuance costs amortized over 9 years 2 months;

Balance outstanding at November 30, 2010	\$1,195,000
Bond interest payments made in FY 2011	\$47,600
Bond principal payments made in FY 2011	\$150,000
Balance outstanding at November 30, 2011	\$1,045,000

2010A Series Art Bartell Building Construction Debt Certificates: \$1,995,000;
 due in 14 annual installments from 2012 to 2025; interest rates 2.00% to 4.90%;
 \$9,475 bond premium amortized over 13 years 11 months;
 \$48,514 bond issuance costs amortized over 13 years 11 months;

Balance outstanding at November 30, 2010	\$0
Debt issued in FY 2011	\$1,995,000
Debt interest payments made in FY 2011	\$32,806
Debt principal payments made in FY 2011	\$0
Balance outstanding at November 30, 2011	\$1,995,000

2011 Series Nursing Home Construction Refunding Bonds: \$4,355,000;
 due in 1 installment in 2012 plus 3 annual installments from 2020 to 2022;
 interest rates 1.00% to 4.00%;
 \$268,253 bond premium amortized over 10 years 5 months;
 \$60,474 bond issuance costs amortized over 10 years 5 months;
 \$201,962 deferred charge on refunding amortized over 10 years 5 months;

Balance outstanding at November 30, 2010	\$0
Bonds issued in FY 2011	\$4,355,000
Bond interest payments made in FY 2011	\$0
Bond principal payments made in FY 2011	\$0
Balance outstanding at November 30, 2011	\$4,355,000

2011 Bond Transactions – Governmental Activities

Bonds payable November 30, 2010	\$52,121,757
Bonds issued in FY 2011	\$6,350,000
Bonds retired in FY 2011	\$2,575,000
Bonds refunded in FY 2011	\$4,355,000
Bonds payable November 30, 2011	\$51,541,757

NOTE 18 – LONG TERM DEBT (continued)

Annual Debt Service Requirements for Bonds

Annual bond debt service requirements, listed by fund from which repayments are made, are as follows:

Year	Governmental Activities								Total Debt Service Requirement
	Debt Service Funds		Public Safety Sales Tax Fund		Illinois Municipal Retirement Fund		General Corporate Fund		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2012	\$1,230,000	\$589,276	\$1,810,000	\$1,435,466	\$365,000	\$49,316	\$280,000	\$216,045	\$5,975,103
2013	1,065,000	558,181	1,250,415	2,075,573	385,000	30,396	285,000	206,836	5,856,401
2014	1,105,000	505,187	1,313,322	2,093,606	405,000	10,327	300,000	196,968	5,929,410
2015	1,175,000	449,481	1,439,962	2,039,314	--	--	310,000	184,793	5,598,550
2016	1,215,000	389,794	1,490,492	2,036,715	--	--	320,000	170,593	5,622,594
2017	1,280,000	326,200	1,550,859	2,030,923	--	--	340,000	156,608	5,684,590
2018	1,145,000	263,519	1,606,707	1,998,372	--	--	350,000	142,914	5,506,512
2019	1,205,000	201,831	1,275,000	1,105,250	--	--	365,000	128,668	4,280,749
2020	1,365,000	142,900	1,350,000	1,025,614	--	--	380,000	113,551	4,377,065
2021	1,415,000	87,300	1,490,000	923,276	--	--	400,000	97,438	4,413,014
2022	1,475,000	29,500	1,640,000	809,445	--	--	415,000	80,318	4,449,263
2023	--	--	1,800,000	683,376	--	--	435,000	62,199	2,980,575
2024	--	--	2,000,000	569,176	--	--	450,000	42,950	3,062,126
2025	--	--	2,140,000	469,598	--	--	470,000	22,579	3,102,177
2026	--	--	2,290,000	362,708	--	--	295,000	6,084	2,953,792
2027	--	--	2,450,000	253,136	--	--	--	--	2,703,136
2028	--	--	2,140,000	150,750	--	--	--	--	2,290,750
2029	--	--	2,280,000	51,300	--	--	--	--	2,331,300
	13,675,000	3,543,169	31,316,757	20,113,598	1,155,000	90,039	5,395,000	1,828,544	77,117,107

At November 30, 2011, \$1,906,336 was available in restricted fund balance in the Debt Service Funds, \$2,822,906 was available in restricted fund balance in the Public Safety Sales Tax Special Revenue Fund, \$422,347 was available in restricted fund balance in the IMRF Special Revenue Fund, and \$270,540 was available in restricted fund balance in the General Corporate Fund to meet debt service requirements.

B. INTERGOVERNMENTAL LOANS PAYABLE – GOVERNMENTAL ACTIVITIES

1995 loan from the Regional Planning Commission: \$1,050,000;
 for the purpose of buying and remodeling the Brookens Administration Building;
 to be repaid over 20 years in monthly payments of \$4,375
 at 0% interest from June 1996 through June 2016;

Balance outstanding at November 30, 2010	\$286,563
Loan principal payments made in FY 2011	\$52,500
Balance outstanding at November 30, 2011	\$234,063

2011 Intergovernmental Loan Transactions – Governmental Activities

Loans payable November 30, 2010	\$286,563
New loans incurred in FY 2011	\$0
Loan principal payments made in FY 2011	\$52,500
Loans payable November 30, 2011	\$234,063

NOTE 18 – LONG TERM DEBT (continued)

Annual Debt Service Requirements for Intergovernmental Loans

Annual debt service requirements, listed by fund from which repayments are made, are as follows:

Fiscal Year	<u>Governmental Activities</u> <u>General Corporate Fund</u> <u>Principal</u>
2012	\$52,500
2013	52,500
2014	52,500
2015	52,500
2016	24,063
	234,063
	234,063

C. SUMMARY OF CHANGES IN LONG TERM LIABILITIES

	Nov. 30, 2010 Balance	FY 2011 Additions	FY 2011 Deductions	Nov. 30, 2011 Balance	Due Within One Year
<u>Governmental Activities:</u>					
General Obligation Bonds	\$52,121,757	\$6,350,000	(\$6,930,000)	\$51,541,757	\$3,685,000
Unamortized Bond Premium	1,230,850	277,728	(123,373)	1,385,205	0
Deferred Amount on Refunding	(900,941)	(201,962)	79,308	(1,023,595)	0
Total Bonds Payable	52,451,666	6,425,766	(6,974,065)	51,903,367	3,685,000
Intergovernmental Loans	286,563	0	(52,500)	234,063	52,500
Net OPEB Liability	725,260	424,155	(133,398)	1,016,017	0
Estimated Claims Payable	2,172,540	1,168,746	(974,584)	2,366,702	717,653
Total Governmental Activities	55,636,029	8,018,667	(8,134,547)	55,520,149	4,455,153
<u>Business-Type Activities:</u>					
Net OPEB Liability	\$104,781	\$37,158	(\$16,375)	\$125,564	\$0
Total Business-Type Activities	104,781	37,158	(16,375)	125,564	0

Long term liabilities for estimated claims payable are liquidated by the Self-Funded Insurance (Internal Service) Fund. The internal service funds primarily serve the governmental funds, and, thus, the related long term liabilities are included with the governmental activities above.

NOTE 19 – REFUNDING BONDS AND DEFEASED DEBT

A. REFUNDING BONDS

(1) 2011 Refunding Bonds issued to advance refund 2003 Nursing Home Construction Bonds. On August 8, 2011, \$4,355,000 in general obligation bonds with interest rates ranging from 1.00% to 4.00% were issued to advance refund \$4,355,000 in general obligation bonds with interest rates of 4.80%. The net proceeds of the refunding bonds were placed in an irrevocable trust with an escrow agent to meet the debt service requirements of the 2003 bonds, resulting in the defeasance of the old debt. Defeased debt is not reported in the financial statements; only the new debt is reported. The \$201,962 difference between the amount deposited with the escrow agent and the carrying amount of the defeased debt is reported as a deduction against bonds payable and is being amortized against interest expense over the life of the new bonds, which is shorter than the life of the old bonds. Cash flows required to service the new debt are \$492,676 less than what would have been required to service the old debt, resulting in an economic gain of \$341,590.

B. DEFEASED DEBT

(1) 2003 Nursing Home Construction Bonds. In 2005, \$8,055,000 of the 2003 Nursing Home Construction Bonds were advance refunded, with an irrevocable trust established to provide for all future debt service payments on the old bonds, resulting in the defeasance of the old debt. Defeased debt is not reported in the financial statements. \$8,055,000 of the defeased 2003 Nursing Home Construction Bonds were still outstanding at November 30, 2011.

(2) 2003 Nursing Home Construction Bonds. In 2011, another \$4,355,000 of the 2003 Nursing Home Construction Bonds were advance refunded, with an irrevocable trust established to provide for all future debt service payments on the old bonds, resulting in the defeasance of the old debt. Defeased debt is not reported in the financial statements. \$4,355,000 of the defeased 2003 Nursing Home Construction Bonds were still outstanding at November 30, 2011.

NOTE 20 – OPERATING LEASES

The County has entered into non-cancelable operating leases for the use of various facilities. The amount of expenditures in FY 2011 for these leases was \$92,588, and future minimum lease payments are shown below:

<u>Fiscal</u> <u>Year</u>	<u>Lease</u> <u>Payments</u>
2012	\$92,588
2013	39,791
2014	29,232
2015	29,232
2016	29,232
2017-2021	146,159
2022-2023	51,156
	<u>417,390</u>

NOTE 21 – FUND EQUITY

A. DEFICIT FUND EQUITY

As of November 30, 2011, the following funds had deficit fund equity:
 Victim Advocacy Grant Special Revenue Fund (\$5,764)
 Tort Immunity Special Revenue Fund (\$937,074)

B. FUND BALANCE CLASSIFICATIONS – GOVERNMENTAL FUNDS

Fund balances of governmental funds may be restricted, committed or assigned to specific purposes. On the basic and combining fund balance sheets, the restricted, committed and assigned fund balances are reported in the aggregate. The major purposes of those restrictions, commitments and assignments are shown below.

	General	Mental	Developmnt	IL Municipal	Regional	Non-Major	Total
	Fund	Health	Disability	Retirement	Planning	Governmental	Governmental
	Fund	Fund	Fund	Fund	Comm Fund	Funds	Funds
Restricted by State Statutes, Grantor/Donor Stipulations, or Debt Covenants:							
For Capital Projects	\$0	\$0	\$0	\$0	\$0	\$463,060	\$463,060
For Debt Service	270,540	0	0	422,347	0	4,729,242	5,422,129
For Justice & Public Safety	0	0	0	0	0	3,761,094	3,761,094
For Health & Education	0	2,021,009	1,530,285	0	0	2,257,756	5,809,050
For Development	0	0	0	0	165,539	6,588,073	6,753,612
For General Government	0	0	0	0	0	1,412,057	1,412,057
For Highways & Bridges	0	0	0	0	0	6,677,494	6,677,494
For Insurance & Fringes	0	0	0	917,864	0	425,730	1,343,594
Total Restricted Fund Balance	270,540	2,021,009	1,530,285	1,340,211	165,539	26,314,506	31,642,090
Committed by County Board Resolution:							
To Solid Waste Management	0	0	0	0	0	66,884	66,884
Assigned by County Officials:							
To Capital Projects	0	0	0	0	0	1,485,141	1,485,141

NOTE 22 – GOVERNMENT-WIDE NET ASSETS

The government-wide statement of net assets reports restricted net assets of \$31,290,457. Of this amount, \$17,134,538 is externally restricted by state statutes, \$9,497,527 is restricted by grantor/donor stipulations, and \$4,658,392 is restricted by debt covenants.

NOTE 23 - DEFINED BENEFIT PENSION PLAN

The most current information available is for the plan year ended December 31, 2011 and is in accordance with GASB Statement 27 as amended by GASB Statement 50.

The County's defined benefit pension plan, Illinois Municipal Retirement Fund (IMRF), provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The County participates in three separate plans under IMRF: Regular Employees, Sheriff's Law Enforcement Personnel (SLEP), and Elected County Officials (ECO). IMRF is an agent multiple-employer pension plan. Benefit provisions are established by state statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained on-line at www.imrf.org.

Funding Policy. As set by state statute, Regular plan members are required to contribute 4.50% of their annual covered salary; Sheriff's Law Enforcement Personnel contribute 7.50%; and participating Elected County Officials contribute 7.50%. State statutes require the employer to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's annual required contribution rate for calendar year 2011 was 10.41% of covered payroll for Regular, 20.36% of covered payroll for SLEP and 54.73% of covered payroll for ECO. The employer also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by state statute.

Annual Pension Cost. For 2011, the County's annual pension cost of \$2,704,433 for Regular, \$1,406,875 for SLEP and \$111,257 for ECO was equal to the County's required and actual contributions. The required contributions for 2011 were determined as part of the December 31, 2009 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions included (a) 7.5% investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.0% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10.0% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3.0% annually. The actuarial value of plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The plan's unfunded actuarial accrued liability at December 31, 2009 is being amortized as a level percentage of projected payroll on an open 30 year basis.

Funding Status and Funding Progress. As of December 31, 2011, the most recent actuarial valuation date:

- (a) The Regular plan was 84.69% funded. The actuarial accrued liability for benefits was \$59,987,204 and the actuarial value of assets was \$50,802,235, resulting in an underfunded actuarial accrued liability of \$9,184,969. Covered payroll for 2011 (annual payroll of active employees covered by the plan) was \$25,979,180 and the ratio of the underfunded actuarial accrued liability to covered payroll was 35%.
- (b) The SLEP plan was 62.45% funded. The actuarial accrued liability for benefits was \$27,466,493 and the actuarial value of assets was \$17,153,539, resulting in an underfunded actuarial accrued liability of \$10,312,954. Covered payroll for 2011 was \$6,909,995 and the ratio of the underfunded actuarial accrued liability to covered payroll was 149%.
- (c) The ECO plan was -22.32% funded. The actuarial accrued liability for benefits was \$1,816,165 and the actuarial value of assets (liability) was \$(405,330), resulting in an underfunded actuarial accrued liability of \$2,221,495. Covered payroll for 2011 was \$203,283 and the ratio of the underfunded actuarial accrued liability to covered payroll was 1093%. The actuarial value of ECO plan assets was negative due to more being paid out for plan benefits than what was received from contributions and earnings on investments.

NOTE 23 - DEFINED BENEFIT PENSION PLAN (continued)

THREE-YEAR TREND INFORMATION			
Year Ending	Annual Pension Cost	% of Annual Pension Cost Contributed	Net Pension Obligation
REGULAR NON-SLEP PERSONNEL			
12/31/11	\$2,704,433	100%	\$0
12/31/10	\$2,527,780	100%	\$0
12/31/09	\$1,799,719	100%	\$0
SHERIFF'S LAW ENFORCEMENT PERSONNEL			
12/31/11	\$1,406,875	100%	\$0
12/31/10	\$1,377,751	100%	\$0
12/31/09	\$1,226,148	100%	\$0
ELECTED COUNTY OFFICIALS			
12/31/11	\$111,257	100%	\$0
12/31/10	\$121,887	100%	\$0
12/31/09	\$207,948	100%	\$0

The schedule of funding progress presented as Required Supplementary Information in Exhibit XII shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

NOTE 24 – OTHER POST-EMPLOYMENT BENEFITS

The County provides post-employment benefits other than pensions through a single-employer defined-benefit OPEB plan offering continuing coverage under the County’s group health insurance plan for retirees and their dependents. The retirees pay the entire amount of their premiums for this coverage; however, the premiums are blended rates based on the cost of healthcare benefits for younger active employees along with retirees. Thus, the premiums paid by retirees are lower than the true cost of their healthcare benefits, resulting in the retirees receiving an “implicit rate subsidy.” Prior to FY2010, retirees over age 65 could choose the same health plans available to younger retirees and active employees. Starting in FY2010, retirees over age 65 were restricted to Medicare supplement plans with community-rated premiums, so there is no implicit rate subsidy for them.

While the County is committed to providing these benefits to retirees, there is no formal written plan and no stand-alone financial report for the plan exists.

GASB Statement No. 45 considers other post-employment benefits to be part of the compensation that is paid to employees for their services and the cost of these benefits should be recognized while the employees are providing their services, rather than after they’ve retired. The County first implemented GASB Statement No. 45 and began reporting the annual OPEB cost and net OPEB liability for the retiree health insurance rate subsidy for the fiscal year ended November 30, 2009.

Funding Policy. Retirees pay the full amount of the blended premiums, as determined by the group health insurance company. The retiree contribution rates for 2011 ranged from \$187 to \$1,007 per month, depending on coverage level chosen. The County’s contribution is in the form of higher premiums paid for active employees that subsidize the cost of the retirees’ health insurance. The plan is financed on a pay-as-you-go basis.

Annual OPEB Cost and Net OPEB Obligation. The annual OPEB cost includes the cost of benefits earned in the current year plus an amortized amount for past service costs, interest accrued on any prior net OPEB obligation, and adjustments for prior underpayments. A net OPEB obligation arises when employer contributions to the plan are less than the annual OPEB cost. Based on an actuarial valuation performed in October 2010, the County’s annual OPEB cost for the fiscal year ended November 30, 2011 was calculated as \$461,313 with \$37,158 attributable to business-type activities and \$424,155 attributable to governmental activities. County contributions made in FY2011 totaled \$149,773 with \$16,375 attributable to business-type activities and \$133,398 attributable to governmental activities. The net OPEB obligation at November 30, 2011 was \$1,141,581 with \$125,564 attributable to business-type activities and \$1,016,017 attributable to governmental activities.

Fiscal Year Ended November 30, 2011	Governmental Activities	Business-Type Activities	Total
Annual Required Contribution	\$437,623	\$39,104	\$476,727
Interest on Prior Net OPEB Obligation	25,384	3,667	29,051
Adjustment for Prior Underpayments	(38,852)	(5,613)	(44,465)
Annual OPEB Cost	<u>424,155</u>	<u>37,158</u>	<u>461,313</u>
Employer Contributions	(133,398)	(16,375)	(149,773)
Increase (Decrease) in Net OPEB Oblig.	<u>290,757</u>	<u>20,783</u>	<u>311,540</u>
Beginning Net OPEB Obligation	725,260	104,781	830,041
Ending Net OPEB Obligation	<u><u>1,016,017</u></u>	<u><u>125,564</u></u>	<u><u>1,141,581</u></u>

NOTE 24 – OTHER POST-EMPLOYMENT BENEFITS (continued)

Three-Year Trend Information			
Year Ending	Annual OPEB Cost	% of OPEB Cost Contributed	Net OPEB Obligation
11/30/2011	\$461,313	32.47%	\$1,141,581
11/30/2010 *	\$458,632	29.22%	\$830,041
11/30/2009	\$748,836	32.50%	\$505,434

* Starting in FY2010, retirees over age 65 are restricted to a community-rated Medicare supplement plan, which results in no implicit rate subsidy.

Funding Status and Funding Progress. Plan benefits are paid on a pay-as-you-go basis. The entire actuarial accrued liability of \$4,187,838 is unfunded. Actuarial accrued liability is different from net OPEB Obligation in that it includes the present value of accrued benefits under the plan and not just the accumulated unpaid annual costs since the implementation of GASB Statement No. 45.

Actuarial Methods and Assumptions. Actuarial valuations involve estimates of amounts and assumptions about future events that are subject to continual revision over time. Calculations are based on the types of benefits provided under the terms of the substantive plan at the time of each valuation and on the pattern of sharing costs between the employer and the plan members to that point. Actuarial calculations reflect a long-term perspective.

The actuarial cost method used for the 11/30/2011 valuation is the projected unit credit cost method. The unfunded accrued liability is being amortized on a closed basis over 30 years using the level dollar method. (To recognize the significant change in the plan effective December 1, 2009 regarding retirees over age 65, the initial accrued liability from December 1, 2008 was re-amortized over 29 years.) Significant assumptions used in the valuation were: (a) 3.5% discount rate; (b) healthcare cost trend rates of varying amounts for future years, starting with 6.10% for 2011 and ending with 4.60% for 2076 and later; (c) 25% of active participants retiring before age 65 will elect coverage; and (d) 20% of active participants will elect spouse coverage at retirement. Health insurance plans for retirees over age 65 (eligible for Medicare) have community-rated premiums, so there is no implicit rate subsidy for these retirees.

The schedule of funding progress presented as Required Supplementary Information in Exhibit XII shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

NOTE 25 – JOINT VENTURES

A. METROPOLITAN COMPUTER AIDED DISPATCH (METCAD)

On December 1, 1981, Champaign County entered into an intergovernmental agreement with the City of Champaign, the City of Urbana and the University of Illinois for the purpose of operating an emergency response computer aided dispatching service (METCAD), which had been created by the other three participants in 1979. Each of the four member agencies designates 2 representatives, an administrative representative and a public safety (police or fire department) representative, to serve on the METCAD Policy Board. In addition, the Policy Board includes two rural representatives, one from a non-member police agency and one from a non-member fire agency.

While representation on the Policy Board is equal among the member agencies, the funding of operating expenses is based on a formula which considers the proportional number of calls received for each agency. Each member agency holds an equity interest in METCAD capital assets according to the proportion of funding for METCAD operations provided by each member agency since May 1, 1979. These proportions will vary slightly from year to year. At June 30, 2011 (the latest fiscal year end for METCAD), Champaign County's equity interest share was 16.87%, or \$1,739,948, which is reported in the Statement of Net Assets as an investment in joint venture. The net decrease of \$64,141 from the amount reported for June 30, 2010, is reported in the Statement of Activities under functional expense for justice and public safety.

A copy of the separate audited financial statements for METCAD may be obtained from the City of Champaign Finance Department, 102 N. Neil Street, Champaign, IL 61820. Summary financial information for METCAD for the fiscal year ended June 30, 2011 is provided below.

Financial Position as of June 30, 2011

Total Assets	\$10,606,128
Total Liabilities	<u>\$292,268</u>
Net Assets	<u><u>\$10,313,860</u></u>

Results of Operations for Fiscal Year Ending June 30, 2011

Total Revenues	\$3,925,008
Total Expenses	<u>\$4,261,026</u>
Change in Net Assets	(\$336,018)
Beginning Net Assets	<u>\$10,649,878</u>
Ending Net Assets	<u><u>\$10,313,860</u></u>

NOTE 25 – JOINT VENTURES (continued)

B. GEOGRAPHIC INFORMATION SYSTEM CONSORTIUM

On August 20, 2002, Champaign County entered into an intergovernmental agreement with the City of Champaign, the City of Urbana, the University of Illinois, the Village of Rantoul, the Village of Savoy and the Village of Mahomet for the purpose of developing and operating a countywide geographic information system (GIS). The GIS Consortium’s fiscal year runs from July 1 to June 30, with Champaign County as the lead agency. Each of the seven member agencies designates one voting representative to serve on the GIS Policy Committee. In addition, the Policy Committee includes one non-voting representative of small or specialized governmental users and one non-voting representative of the non-governmental sector.

While representation on the Policy Committee is equal among the member agencies, the funding of operating expenses is based on a cost-sharing formula established by the members. Each member agency holds an equity interest in the GIS Consortium’s assets in the same proportion as the funding provided by each member agency since the Consortium’s inception. These proportions will vary from year to year. At June 30, 2011 (the latest year end for the GIS Consortium), Champaign County’s equity interest share was 62.75%, totaling \$72,181, which is reported in the Statement of Net Assets as an investment in joint venture. The net decrease of \$7,727 in the County’s share of equity for the year ended June 30, 2011 is reported in the Statement of Activities under functional expense for development.

Separate audited financial statements of the GIS Consortium may be obtained from the Champaign County Regional Planning Commission, 1776 E. Washington, Urbana, IL 61802. Summary financial information for the fiscal year ended June 30, 2011 is presented below.

Financial Position as of June 30, 2011

Total Assets	\$133,857
Total Liabilities	<u>\$18,828</u>
Net Assets	<u><u>\$115,029</u></u>

Results of Operations for Fiscal Year Ending June 30, 2011

Total Revenues	\$444,284
Total Expenses	<u>\$455,234</u>
Change in Net Assets	(\$10,950)
Beginning Net Assets	<u>\$125,979</u>
Ending Net Assets	<u><u>\$115,029</u></u>

NOTE 26 – CONTINGENT LIABILITIES

The County is a defendant in several lawsuits and notices of claims, which are being defended by the County and its insurance representatives. It is believed that the County's ultimate liability from these suits, after applicable insurance coverage, will not have a material effect on the financial statements.

NOTE 27 – COMMITMENTS

A. ROAD AND BRIDGE CONSTRUCTION PROJECTS

The County Highway Department has four Special Revenue Funds with November 30, 2011 fund balances totaling \$6.5 million. Much of those funds are committed to road and bridge construction projects, some of which are multiple-year projects. Current projects with significant commitments include:

<u>PROJECT</u>	<u>TOTAL COMMITMENT</u>	<u>SPENT THROUGH FY11</u>	<u>REMAINING COMMITMENT</u>
Curtis Road (00-00374-01-PV)	\$3,727,942	\$2,570,604	\$1,157,338
Windsor Road (06-00390-01-WR)	\$2,000,000	\$1,173,195	\$826,805
CH55 Bridge (09-00956-00-BR)	\$255,000	\$119,260	\$135,740
County Hwy. 11 & 32 (10-00429-00-RS)	\$800,000	\$0	\$800,000

NOTE 28 – SUBSEQUENT EVENTS

There have been no events subsequent to November 30, 2011 that are believed to have a material effect on the County's financial statements

REQUIRED SUPPLEMENTARY
INFORMATION

COUNTY OF CHAMPAIGN, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION
NOVEMBER 30, 2011

Exhibit XII

PENSION PLAN – ILLINOIS MUNICIPAL RETIREMENT FUND

SCHEDULE OF FUNDING PROGRESS						
Actuarial Valuation Date	Actuarial Value of Assets (Liability)	Actuarial Accrued Liability - Entry Age -	Unfunded Actuarial Accrued Liability	Funded Ratio	Annual Covered Payroll	Unfunded AAL as % of Covered Payroll

REGULAR NON-SLEP PERSONNEL

12/31/11	\$50,802,235	\$59,987,204	\$9,184,969	84.69%	\$25,979,180	35.36%
12/31/10	\$49,155,800	\$57,160,813	\$8,005,013	86.00%	\$25,481,651	31.41%
12/31/09	\$44,176,805	\$53,500,086	\$9,323,281	82.57%	\$26,158,707	35.64%

* On a market value basis, the actuarial value of assets as of December 31, 2011 was \$48,172,910. On a market basis, the funded ratio would be 80.31%.

SHERIFF'S LAW ENFORCEMENT PERSONNEL

12/31/11	\$17,153,539	\$27,466,493	\$10,312,954	62.45%	\$6,909,995	149.25%
12/31/10	\$15,919,711	\$26,218,522	\$10,298,811	60.72%	\$6,899,102	149.28%
12/31/09	\$16,007,648	\$26,483,458	\$10,475,810	60.44%	\$7,289,821	143.70%

* On a market value basis, the actuarial value of assets as of December 31, 2011 was \$15,965,283. On a market basis, the funded ratio would be 58.13%.

ELECTED COUNTY OFFICIALS

12/31/11	(\$405,330)	\$1,816,165	\$2,221,495	-22.32%	\$203,283	1092.81%
12/31/10	(\$483,292)	\$1,620,430	\$2,103,722	-29.82%	\$199,292	1055.60%
12/31/09	(\$557,459)	\$1,599,457	\$2,156,916	-34.85%	\$295,297	730.42%

* On a market value basis, the actuarial value of assets as of December 31, 2011 was (\$438,836). On a market basis, the funded ratio would be -24.16%.

OTHER POST-EMPLOYMENT BENEFITS – RETIREE HEALTH INSURANCE

SCHEDULE OF FUNDING PROGRESS						
Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Unfunded Actuarial Accrued Liability	Funded Ratio	Annual Covered Payroll	Unfunded AAL as % of Covered Payroll

11/30/11	\$0	\$4,187,838	\$4,187,838	0%	N/A	N/A
11/30/10 *	\$0	\$3,929,654	\$3,929,654	0%	N/A	N/A
11/30/09	\$0	\$6,723,230	\$6,723,230	0%	N/A	N/A

* Starting in FY2010, retirees over age 65 are restricted to a community-rated Medicare supplement plan, which results in no implicit rate subsidy.

COMBINING STATEMENTS

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

Exhibit A-1
Page 1 of 6

	----- Special Revenue Funds -----							
	Regional Plan Comm Econ Dev Loan Fund	Regional Plan Comm USDA Revolv Loan Fund	Geographic Information System Fund	Working Cash Fund	County Clerk Surcharge Fund	Recorder's Automation Fund	Tax Sale Automation Fund	Property Tax Interest Fee Fund
ASSETS								
Cash	\$1,427,235	\$250,035	\$235,301	\$378,096	\$1,157	\$555,312	\$59,498	\$171,539
Investments	0	0	0	0	0	0	0	0
Receivables, Net of Uncollectible:								
Property Taxes	0	0	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0	0	0
Program Loans--Current Portion	519,092	0	0	0	0	0	0	0
Accrued Interest	10,839	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
Due From Other Funds	0	0	27,724	0	0	18,378	0	0
Program Loans Receivable--Long Term	4,525,574	0	0	0	0	0	0	0
Total Assets	6,482,740	250,035	263,025	378,096	1,157	573,690	59,498	171,539
LIABILITIES AND FUND BALANCES								
LIABILITIES:								
Accrued Salaries Payable	0	0	0	0	0	732	0	0
Accounts Payable	0	0	0	0	1,157	3,166	3,965	0
Due To Other Funds	9,573	0	1,505	382	0	140	0	60,100
Funds Held For Others	0	0	0	0	0	0	0	0
Deferred Revenues	129	0	0	0	0	0	0	0
Advances from Other Funds	135,000	0	0	0	0	0	0	0
Total Liabilities	144,702	0	1,505	382	1,157	4,038	3,965	60,100
FUND BALANCES (DEFICITS):								
Restricted	6,338,038	250,035	261,520	377,714	0	569,652	55,533	111,439
Committed	0	0	0	0	0	0	0	0
Assigned	0	0	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0	0	0
Total Fund Balances (Deficits)	6,338,038	250,035	261,520	377,714	0	569,652	55,533	111,439
Total Liabilities & Fund Balances	6,482,740	250,035	263,025	378,096	1,157	573,690	59,498	171,539

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

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

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

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

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
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	----- Special Revenue Funds -----						
	Court Document Storage Fund	Victim Advocacy Grant Fund	Child Advocacy Center Fund	Juvenile Information Sharing Sys Grant Fund	Drug Courts Program Fund	County Public Health Fund	Access Initiative Grant Fund
ASSETS							
Cash	\$309,699	\$0	\$23,607	\$0	\$62,286	\$318,633	\$466,932
Investments	0	0	0	0	0	0	0
Receivables, Net of Uncollectible:							
Property Taxes	0	0	0	0	0	947,567	0
Intergovernmental	0	0	2,422	4,536	0	7,317	0
Program Loans--Current Portion	0	0	0	0	0	0	0
Accrued Interest	0	0	0	0	0	0	0
Other	0	0	0	0	0	8,735	0
Due From Other Funds	0	0	0	0	0	0	0
Program Loans Receivable--Long Term	0	0	0	0	0	0	0
Total Assets	309,699	0	26,029	4,536	62,286	1,282,252	466,932
LIABILITIES AND FUND BALANCES							
LIABILITIES:							
Accrued Salaries Payable	2,830	1,838	4,178	0	0	0	12,675
Accounts Payable	12,815	0	4,063	0	0	116,876	12,862
Due To Other Funds	543	3,926	799	1,626	0	0	8,113
Funds Held For Others	0	0	0	0	0	375	0
Deferred Revenues	0	0	0	0	0	947,567	0
Advances from Other Funds	0	0	0	0	0	0	0
Total Liabilities	16,188	5,764	9,040	1,626	0	1,064,818	33,650
FUND BALANCES (DEFICITS):							
Restricted	293,511	0	16,989	2,910	62,286	217,434	433,282
Committed	0	0	0	0	0	0	0
Assigned	0	0	0	0	0	0	0
Unassigned	0	(5,764)	0	0	0	0	0
Total Fund Balances (Deficits)	293,511	(5,764)	16,989	2,910	62,286	217,434	433,282
Total Liabilities & Fund Balances	309,699	0	26,029	4,536	62,286	1,282,252	466,932

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

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

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

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

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	----- Special Revenue Funds -----							
	Regional Plan Comm Econ Dev Loan Fund	Regional Plan Comm USDA Revolv Loan Fund	Geographic Information System Fund	Working Cash Fund	County Clerk Surcharge Fund	Recorder's Automation Fund	Tax Sale Automation Fund	Property Tax Interest Fee Fund
REVENUES:								
Property Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0	0	0	0
Intergovernmental Revenue	134,517	0	0	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0	0
Charges for Services	0	0	252,634	0	9,348	125,930	35,314	71,160
Interest on Program Loans	229,620	0	0	0	0	0	0	0
Investment Earnings	1,150	226	292	382	0	592	50	118
Miscellaneous	0	0	0	0	0	76,476	0	0
Total Revenues	365,287	226	252,926	382	9,348	202,998	35,364	71,278
EXPENDITURES:								
Current: General Government	0	0	280,662	0	9,348	158,727	27,605	0
Justice & Public Safety	0	0	0	0	0	0	0	0
Health	0	0	0	0	0	0	0	0
Education	0	0	0	0	0	0	0	0
Social Services	0	0	0	0	0	0	0	0
Development	203,240	0	0	0	0	0	0	0
Highways & Bridges	0	0	0	0	0	0	0	0
Debt Service: Principal Retirement	0	0	0	0	0	0	0	0
Interest & Fiscal Charges	0	0	0	0	0	0	0	0
Total Expenditures	203,240	0	280,662	0	9,348	158,727	27,605	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	162,047	226	(27,736)	382	0	44,271	7,759	71,278
OTHER FINANCING SOURCES (USES):								
Sale of General Obligation Bonds	0	0	0	0	0	0	0	0
Premium on General Obligation Bonds	0	0	0	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0	0	0	0
Premium on Refunding Bonds	0	0	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0	0	0
Transfers In	0	0	0	0	0	0	0	0
Transfers Out	(132,743)	(333)	(30,342)	(382)	0	(83,087)	0	(60,100)
Net Other Financing Sources (Uses)	(132,743)	(333)	(30,342)	(382)	0	(83,087)	0	(60,100)
NET CHANGE IN FUND BALANCE	29,304	(107)	(58,078)	0	0	(38,816)	7,759	11,178
FUND BALANCES (DEFICITS)--Beginning of Year	6,308,734	250,142	319,598	377,714	0	608,468	47,774	100,261
FUND BALANCES (DEFICITS)--End of Year	6,338,038	250,035	261,520	377,714	0	569,652	55,533	111,439

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

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

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

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

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

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	----- Special Revenue Funds -----						
	Court Document Storage Fund	Victim Advocacy Grant Fund	Child Advocacy Center Fund	Juvenile Information Sharing Sys Grant Fund	Drug Courts Program Fund	County Public Health Fund	Access Initiative Grant Fund
REVENUES:							
Property Tax	\$0	\$0	\$0	\$0	\$0	\$926,366	\$0
Public Safety Sales Tax	0	0	0	0	0	0	0
Intergovernmental Revenue	0	34,525	160,138	6,983	0	244,286	901,570
Fines & Forfeitures	0	0	0	0	0	500	0
Licenses & Permits	0	0	0	0	0	110,627	0
Charges for Services	132,420	0	0	0	20,657	0	0
Interest on Program Loans	0	0	0	0	0	0	0
Investment Earnings	1,003	0	12	2	54	316	764
Miscellaneous	0	0	5,509	0	1,125	3,448	2,527
Total Revenues	133,423	34,525	165,659	6,985	21,836	1,285,543	904,861
EXPENDITURES:							
Current: General Government	0	0	0	0	0	0	0
Justice & Public Safety	167,755	35,801	180,356	7,276	15,000	0	0
Health	0	0	0	0	0	1,354,008	1,257,730
Education	0	0	0	0	0	0	0
Social Services	0	0	0	0	0	0	0
Development	0	0	0	0	0	0	0
Highways & Bridges	0	0	0	0	0	0	0
Debt Service: Principal Retirement	0	0	0	0	0	0	0
Interest & Fiscal Charges	0	0	0	0	0	0	0
Total Expenditures	167,755	35,801	180,356	7,276	15,000	1,354,008	1,257,730
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(34,332)	(1,276)	(14,697)	(291)	6,836	(68,465)	(352,869)
OTHER FINANCING SOURCES (USES):							
Sale of General Obligation Bonds	0	0	0	0	0	0	0
Premium on General Obligation Bonds	0	0	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0	0	0
Premium on Refunding Bonds	0	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0	0
Transfers In	0	1,109	0	0	0	0	0
Transfers Out	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	0	1,109	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(34,332)	(167)	(14,697)	(291)	6,836	(68,465)	(352,869)
FUND BALANCES (DEFICITS)--Beginning of Year	327,843	(5,597)	31,686	3,201	55,450	285,899	786,151
FUND BALANCES (DEFICITS)--End of Year	293,511	(5,764)	16,989	2,910	62,286	217,434	433,282

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

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

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

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

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

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

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

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

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

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

Non-cash Investing, Capital and Financing Activities:

The Self-Funded Insurance Fund and the Employee Health Insurance Fund had no non-cash transactions.

COUNTY OF CHAMPAIGN, ILLINOIS
 ALL PRIVATE PURPOSE TRUST FUNDS
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS
 NOVEMBER 30, 2011

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

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

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

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

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

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

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

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

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

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

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

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

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

INDIVIDUAL FUND
STATEMENTS AND SCHEDULES

GENERAL CORPORATE FUND

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

Exhibit C-3b

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

COUNTY OF CHAMPAIGN, ILLINOIS
SOCIAL SECURITY FUND

Exhibit C-42b

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

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

DEBT SERVICE FUNDS

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

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

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

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

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

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

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

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

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

CAPITAL PROJECTS FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ENTERPRISE FUNDS

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

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

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

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

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

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

Exhibit F-3

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

Non-cash Investing, Capital and Financing Activities:

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

INTERNAL SERVICE FUNDS

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

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

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

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

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

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

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

Non-cash Investing, Capital and Financing Activities:

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

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

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

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

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

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

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

Non-cash Investing, Capital and Financing Activities:

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

PRIVATE PURPOSE TRUST FUNDS

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

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

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

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

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

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

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

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

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

AGENCY FUNDS

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

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

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

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

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

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

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

CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS

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

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

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

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

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

COUNTY OF CHAMPAIGN, ILLINOIS
 CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
 SCHEDULE OF CHANGES BY ASSET TYPE AND SOURCE OF FUNDING
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	<u>Balance</u> <u>11/30/10</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>11/30/11</u>
<u>GOVERNMENTAL FUNDS CAPITAL ASSETS</u>				
Land	\$1,699,730	\$49,362	\$0	\$1,749,092
Infrastructure	61,934,797	7,795,853	2,694,849	67,035,801
Buildings and Improvements	72,744,242	1,505,135	0	74,249,377
Equipment	13,447,700	1,017,216	650,386	13,814,530
Construction in Progress	6,005,864	3,837,894	9,295,581	548,177
Total Governmental Funds Capital Assets	<u>155,832,333</u>	<u>14,205,460</u>	<u>12,640,816</u>	<u>157,396,977</u>
<u>SOURCE OF FUNDING</u>				
General Fund Revenues	\$11,041,290	\$288,862	\$147,337	\$11,182,815
Special Revenue Funds	78,331,815	10,939,975	11,054,176	78,217,614
Capital Projects Funds	66,094,458	2,955,616	1,439,303	67,610,771
Gifts	364,770	21,007	0	385,777
Total Governmental Funds Capital Assets	<u>155,832,333</u>	<u>14,205,460</u>	<u>12,640,816</u>	<u>157,396,977</u>

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

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

Single Audit Section

COUNTY OF CHAMPAIGN, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures
U.S. DEPT. OF HEALTH & HUMAN SERVICES		
93.600 Head Start Program		\$4,199,842
Regional Planning Comm.--Head Start Fund	U.S. Dept. of Health & Human Services Grant #05/CH/6105/17 (3/10-2/11)	\$1,011,892
Regional Planning Comm.--Head Start Fund	U.S. Dept. of Health & Human Services Grant #05/CH/6105/18 (3/11-2/12)	\$3,187,950
93.708 ARRA - Head Start Program		\$862,195
Regional Planning Comm.--Head Start Fund	U.S. Dept. of Health & Human Services Grant #05/SH/6105/02 (10/10-9/11)	\$862,195
93.568 Low Income Home Energy Assistance Program		\$2,884,791
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity LIHEAP Grant #10-224042 (7/09-6/11)	\$1,523,882
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity LIHEAP Grant #11-224042 (11/10-4/12)	\$983,970
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Weatherization Grant #10-221042 (7/09-6/11)	\$163,580
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Weatherization Grant #11-221042 (11/10-4/12)	\$213,359
93.104 Community Mental Health Services for Children with Serious Emotional Disturbances		\$1,257,730
Mental Health Board--Access Initiative Fund	IL Dept. of Human Services Grant #40CM002237 (10/01/10 - 9/30/11)	\$1,076,604 (to subrecipients -- \$472,464)
Mental Health Board--Access Initiative Fund	IL Dept. of Human Services Grant #40CM002237 (10/01/11 - 9/30/12)	\$181,126 (to subrecipients -- \$77,468)
93.569 Community Services Block Grant		\$710,125
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Grant #10-231038 (2010)	\$213,675
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Grant #11-231038 (2011)	\$496,450

(Continued on next page.)

COUNTY OF CHAMPAIGN, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures
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U.S. DEPT. OF HEALTH & HUMAN SERVICES (continued)

93.563 Child Support Enforcement Title IV-D \$278,232

State's Attorney	IL Dept. of Healthcare & Family Services Grant #2011-55-013-K1A (7/10-6/11)	\$143,980
State's Attorney	IL Dept. of Healthcare & Family Services Grant #2011-55-013-K2A (7/11-6/12)	\$83,085
Circuit Clerk	IL Dept. of Healthcare & Family Services Grant #2011-55-007-KAE (7/10-6/11)	\$14,554
Circuit Clerk	IL Dept. of Healthcare & Family Services Grant #2011-55-007-K2AE (7/11-6/12)	\$25,897
Sheriff	IL Dept. of Healthcare & Family Services 7/1/10-6/30/11	\$5,931
Sheriff	IL Dept. of Healthcare & Family Services 7/1/11-6/30/12	\$4,785

93.069 Public Health Emergency Preparedness \$67,588

County Public Health Board	IL Dept. of Public Health Grant #17180061 (Aug 2010)	\$0
County Public Health Board	IL Dept. of Public Health Grant #07181009 extension (8/10-7/11)	\$54,739
County Public Health Board	IL Dept. of Public Health Grant #27180009 (8/11-7/12)	\$12,849

93.575 Child Care and Development Block Grant \$45,766

Regional Planning Comm.--Head Start Fund	IL Dept. of Human Services 7/1/09-6/30/10	\$11,405
Regional Planning Comm.--Head Start Fund	IL Dept. of Human Services 7/1/10-6/30/11	\$34,361

93.713 ARRA - Child Care and Development Block Grant \$6,972

Regional Planning Comm.--Head Start Fund	IL Dept. of Human Services 7/1/10-6/30/11	\$6,972
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COUNTY OF CHAMPAIGN, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures
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U.S. DEPT. OF HEALTH & HUMAN SERVICES (continued)

93.556 Promoting Safe and Stable Families \$24,999

Regional Planning Commission	IL Dept. of Children & Family Services Grant #178742-6011 (7/10-6/11)	\$24,999
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93.283 CDC Investigations and Technical Assistance \$12,035

County Public Health Board	IL Dept. of Public Health West Nile Virus Grant #15380173 (4/11-3/12)	\$12,035
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93.518 Affordable Care Act - Medicare Improvements for Patients and Providers \$3,552

Regional Planning Commission	IL Dept. of Insurance Senior Services (10/1/10-6/30/11)	\$3,344
Regional Planning Commission	IL Dept. of Insurance Senior Services (7/1/11-9/30/12)	\$208

U.S. DEPT. OF ENERGY

81.042 ARRA - Weatherization Assistance for Low Income Persons \$1,987,347

Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Grant #09-491042 (7/09-3/12)	\$1,987,347
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81.042 Weatherization Assistance for Low Income Persons \$173,019

Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Grant #11-401042 (7/10-6/11)	\$147,321
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Grant #12-401042 (7/11-6/12)	\$25,698

81.128 ARRA - Energy Efficiency and Conservation Block Grant \$840,448

Regional Planning Commission	IL Assoc. of Regional Councils / IL DCEO Grant #10-451001-005 (5/10-3/12)	\$800,602 (to subrecipients -- \$749,716)
Public Properties	Champaign County Regional Planning Comm. Grant #864-17 (10/10-3/12)	\$39,846

(Continued on next page.)

COUNTY OF CHAMPAIGN, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures
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U.S. DEPT. OF HOUSING & URBAN DEVELOPMENT

14.238 Shelter Plus Care Program \$302,037

Regional Planning Commission	U.S. Dept. of Housing & Urban Development Shelter Plus Care I #IL0039C5T030801 (7/10-6/11)	\$184,692
Regional Planning Commission	U.S. Dept. of Housing & Urban Development Shelter Plus Care I #IL0039C5T030801 (7/11-6/12)	\$114,668
Regional Planning Commission	U.S. Dept. of Housing & Urban Development Shelter Plus Care III #IL01C703001 (3/11-2/12)	\$2,677

14.239 HOME Investment Partnerships Program \$293,047

Regional Planning Commission	City of Urbana H.O.M.E. Program Subgrant 7/1/09 - 6/30/10	\$0
Regional Planning Commission	City of Urbana H.O.M.E. Program Subgrant 7/1/10 - 6/30/11	\$23,559
Regional Planning Commission	City of Urbana H.O.M.E. Program Subgrant 7/1/11 - 6/30/12	\$52,815
Regional Planning Commission	City of Urbana Tenant Rental Assistance 2/1/10 - 6/30/12	\$99,553
Regional Planning Commission	City of Champaign Tenant Rental Assistance 11/4/10 - 11/3/11	\$114,831
Regional Planning Commission	City of Champaign Tenant Rental Assistance 11/4/11 - 11/3/12	\$2,289

14.870 Resident Opportunity and Supportive Services - Service Coordinators \$70,024

Regional Planning Commission	Housing Authority of Champaign County Grant #2577-0229 (5/09-4/12)	\$70,024
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14.218 Community Development Block Grant / Entitlement Grant \$60,949

Regional Planning Commission	Village of Rantoul Court Diversion 7/1/10-6/30/11	\$7,500
Regional Planning Commission	Cunningham Township Court Diversion 7/1/10-6/30/11	\$2,619

(Continued on next page.)

COUNTY OF CHAMPAIGN, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures
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U.S. DEPT. OF HOUSING & URBAN DEVELOPMENT (continued)

14.218 Community Development Block Grant / Entitlement Grant (continued)

Regional Planning Commission	City of Urbana Senior Services Program 10/1/10-6/30/11	\$3,662
Regional Planning Commission	City of Champaign Senior Home Repair Program 7/1/10-6/30/11	\$30,192
Regional Planning Commission	City of Champaign Senior Home Repair Program 7/1/11-6/30/12	\$11,976
Regional Planning Commission	Village of Rantoul Senior Case Management 8/1/10-7/31/11	\$5,000

14.235 Supportive Housing Program \$12,283

Regional Planning Commission	U.S. Dept. of Housing & Urban Development Grant #IL01B603001 (1/1/10-12/31/10)	\$1,750
Regional Planning Commission	U.S. Dept. of Housing & Urban Development Grant #IL0367B5T030901 (1/1/11-12/31/11)	\$10,533

14.257 ARRA - Homelessness Prevention and Rapid Re-Housing Program \$9,920

Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Grant #09-261008 (10/09-9/11)	\$9,920
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U.S. DEPT. OF TRANSPORTATION

20.205 FHWA Highway Planning and Construction \$253,465

Regional Planning Commission	IL Dept. of Transportation Grant #11T0058 (7/10-6/11)	\$127,900
Regional Planning Commission	IL Dept. of Transportation Grant #12T0004 (7/11-6/12)	\$114,245
Regional Planning Commission	IL Dept. of Transportation Signal Retiming Grant #HSIP-0019(129) (1/10-1/13)	\$8,396
Regional Planning Commission	IL Dept. of Transportation Illinois Modeling Initiative #SPR-PL-3000(47) (11/11-11/13)	\$2,924

(Continued on next page.)

COUNTY OF CHAMPAIGN, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures
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U.S. DEPT. OF TRANSPORTATION (continued)

20.509 FTA Formula Grants for Other Than Urbanized Areas \$245,303

Regional Planning Commission	IL Dept. of Transportation Human Services Transportation #PT07074 (4/07-3/10)	\$85,757
Regional Planning Commission	IL Dept. of Transportation Rural Mass Transit Grant #4022 (7/10-6/11) (to subrecipients -- \$65,860)	\$65,860
Regional Planning Commission	IL Dept. of Transportation Rural Mass Transit Grant #4189 (7/11-6/12) (to subrecipients -- \$93,686)	\$93,686

20.505 FTA Metropolitan Transportation Planning \$93,201

Regional Planning Commission	IL Dept. of Transportation Grant #11T0058 (7/10-6/11)	\$34,592
Regional Planning Commission	IL Dept. of Transportation Grant #12T0004 (7/11-6/12)	\$28,561
Regional Planning Commission	IL Dept. of Transportation University of IL Traffic Circulation Study #0257 (8/11-1/14)	\$30,048

20.513 Capital Assistance for Elderly Persons and Persons with Disabilities \$41,728

Nursing Home	IL Dept. of Transportation Consolidated Vehicle Procurement #CAP-04-879-CVP	\$41,728
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20.521 New Freedom Program \$8

Regional Planning Commission	IL Dept. of Transportation Bus Facilities Study Grant #4210 (7/11-6/14)	\$8
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U.S. DEPT. OF AGRICULTURE

10.558 Child and Adult Care Food Program \$254,931

Regional Planning Comm.--Head Start Fund	IL State Board of Education Grant #09-010-043P-00	\$254,931
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10.555 National School Lunch Program \$18,525

Juvenile Detention Center	IL State Board of Education Grant #09-010-043P-00	\$18,525
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COUNTY OF CHAMPAIGN, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures
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U.S. DEPT. OF AGRICULTURE (continued)

10.553 National School Breakfast Program \$10,667

Juvenile Detention Center	IL State Board of Education Grant #09-010-043P-00	\$10,667
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U.S. DEPT. OF HOMELAND SECURITY

97.067 Homeland Security Grant Program \$202,239

Emergency Management Agency	IL Law Enforcement Alarm System Emrg. Oper. Center Technology Grant 7/1/10 - 3/31/11	\$11,441
Emergency Management Agency	IL Law Enforcement Alarm System Generator Grant 9/21/10 - 12/31/11 (2010)	\$157,016
Emergency Management Agency	IL Law Enforcement Alarm System Generator Grant 9/21/10 - 12/31/11 (2011)	\$33,782

97.042 Emergency Management Performance Grant \$44,436

Emergency Management Agency	IL Emergency Management Agency 10/1/09 - 9/30/10	\$0
Emergency Management Agency	IL Emergency Management Agency 10/1/10 - 9/30/11	\$44,436

U.S. DEPT. OF JUSTICE

16.575 Crime Victim Assistance \$78,129

State's Attorney--Victim Advocacy Fund	IL Criminal Justice Information Authority Grant #210078 (10/10-9/11)	\$28,843
State's Attorney--Victim Advocacy Fund	IL Criminal Justice Information Authority Grant #209278 (10/11-9/12)	\$5,849
Child Advocacy Center	IL Criminal Justice Information Authority Grant #209216 (3/10-2/11)	\$9,664
Child Advocacy Center	IL Criminal Justice Information Authority Grant #210216 (3/11-2/12)	\$33,773

(Continued on next page.)

COUNTY OF CHAMPAIGN, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures
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U.S. DEPT. OF JUSTICE (continued)

16.579 Byrne Memorial Anti-Drug Abuse Formula Grant \$44,000

State's Attorney	IL Appellate Prosecutor Drug Prosecutor Contract 10/1/10-9/30/11	\$37,333
State's Attorney	IL Appellate Prosecutor Drug Prosecutor Contract 10/1/11-9/30/12	\$6,667

16.606 State Criminal Alien Assistance Program \$29,402

Sheriff	U.S. Dept. of Justice Grant #2011-AP-BX-0816 (2011)	\$29,402
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16.738 Byrne Memorial Justice Assistance Grant \$14,883

Sheriff	City of Champaign #2010-H5025-IL-DJ (2010-2011)	\$14,883
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16.543 Missing Children's Assistance \$871

Child Advocacy Center	National Children's Alliance Program Support #Cham-IL-SA10 (1/10-12/10)	\$871
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16.758 Improving the Investigation and Prosecution of Child Abuse \$9,154

Child Advocacy Center	National Children's Alliance Program Support #Cham-IL-SA11 (1/11-12/11)	\$9,154
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16.523 Juvenile Accountability Block Grant \$6,683

Court Services--Juv. Info. Sharing System Fund	IL Criminal Justice Information Authority Grant #507005 (5/1/10-11/26/11)	\$6,683
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U.S. ELECTION ASSISTANCE COMMISSION

90.401 Help America Vote Act Requirements Payments \$27,963

County Clerk--Election Assistance Fund	IL State Board of Elections Phase III HAVA Requirements Grant (7/09-11/12)	\$27,963
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(Continued on next page.)

COUNTY OF CHAMPAIGN, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures
U.S. DEPT. OF THE INTERIOR		
15.809 National Spatial Data Infrastructure Cooperative Agreements		\$11,201
Regional Planning Commission	U.S. Geological Survey Grant #G10AC00203 (4/10-6/11)	\$11,201
U.S. DEPT. OF EDUCATION		
84.027 Special Education Grants to States		\$10,149
Regional Planning Commission	IL State Board of Education Grant #2011-4630-10 (09-010-043P-00) (7/10-6/11)	\$10,149
U.S. ENVIRONMENTAL PROTECTION AGENCY		
66.605 Performance Partnership Grants		\$1,025
County Public Health Board	IL Dept. of Public Health #15380073 (10/10 - 9/11)	\$1,025
66.432 State Public Water System Supervision Program		\$167
County Public Health Board	IL Dept. of Public Health #25380231 (10/11 - 9/12)	\$167
TOTAL FEDERAL AWARDS		<u>\$15,501,031</u>

Notes:

Accounting policy for this schedule: Federal award expenditures are reported on a modified accrual basis in the period when incurred.

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

Champaign County Board
Champaign County, Illinois
Urbana, Illinois

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Champaign County, Illinois (County) as of and for the year ended November 30, 2011, and have issued our report thereon dated June 27, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

Management of Champaign County, Illinois is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the entity's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Champaign County, Illinois' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of Champaign County, Illinois in a separate letter dated June 27, 2012.

This report is intended solely for the information and use of the County Board, Finance Committee, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Clifton Larson Allen LLP". The signature is written in a cursive, flowing style.

Champaign, Illinois
June 27, 2012

Independent Auditor's Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133

Champaign County Board
Champaign County, Illinois
Urbana, Illinois

Compliance

We have audited the compliance of Champaign County, Illinois (County) with the types of compliance requirements described in the OMB Circular A-133 Compliance Supplement that could have a direct and material effect on each of its major federal programs for the year ended November 30, 2011. Champaign County, Illinois' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Champaign County, Illinois' management. Our responsibility is to express an opinion on Champaign County, Illinois' compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Champaign County, Illinois' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Champaign County, Illinois' compliance with those requirements.

In our opinion, Champaign County, Illinois complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended November 30, 2011. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as Findings 2011-1, 2011-2, and 2011-3.

Internal Control Over Compliance

The management of Champaign County, Illinois is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Champaign County, Illinois' internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the County's internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying schedule of findings and questioned costs as Findings 2011-1, 2011-2, and 2011-3. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit the attention of those charged with governance.

Champaign County, Illinois' responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit Champaign County, Illinois' responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the County Board, Finance Committee, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Champaign, Illinois
June 27, 2012

**CHAMPAIGN COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended November 30, 2011**

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified
 Internal control over financial reporting:
 • Material weaknesses identified? Yes No
 • Significant deficiency identified that is not considered to be a material weakness? Yes None reported
 Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major programs:
 • Material weaknesses identified? Yes No
 • Significant deficiencies identified that are not considered to be material weaknesses? Yes None reported
 Type of auditor's report issued on compliance for major programs: unqualified opinion

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133? Yes No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
81.042	Weatherization Assistance for Low Income Persons
93.600, 93.708	Head Start Fund, ARRA-Head Start
81.128	ARRA Energy Efficiency and Conservation Block Grant Program
93.104	Community Mental Health Services for Children With Serious Emotional Disturbances

Dollar threshold used to distinguish between type A and type B programs: \$465,031

Auditee qualified as low-risk auditee? Yes No

**CHAMPAIGN COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended November 30, 2011**

Section II - Financial Statement Findings

NONE.

**CHAMPAIGN COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended November 30, 2011**

Section III - Federal Award Findings and Questioned Costs

FINDING NO. 2011- 1- ALLOWABLE COST CONTROLS

Federal Agency/Program: U.S. Department of Health and Human Services –CFDA #93.104
– Community Mental Health Services for Children with Serious
Emotional Disturbances; Passed-through Illinois Department of
Human Services (IDHS)
Questioned Costs: \$642.14

Criteria or Specific Requirement: Applicable allowable cost compliance requirements state that interest is not an allowable cost.

Condition: During our audit testing, we noted credit card interest paid with federal funding.

Context: This was noted in one of the sixty disbursements tested during the audit (\$179.06). Additional interest was paid at other times, for a total of \$642.14 for fiscal year ended November 30, 2011.

Effect: Lack of proper controls over allowable costs can lead to questioned costs and reimbursements due to federal agencies.

Cause: The requisition and verification process for bill payments makes timely payment a persistent problem, which results in interest due on late credit card payments.

Recommendation: We recommend the employees reviewing and approving disbursements review the applicable allowable costs circular to ensure only allowable costs are approved and paid from federal resources.

Views of Responsible Officials and Planned Corrective Action: The Executive Director has already made staff aware of this requirement and has discussed compliance with the requirement, and improvements are being made to the process.

**CHAMPAIGN COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended November 30, 2011**

Section III - Federal Award Findings and Questioned Costs

FINDING NO. 2011- 2- PROPER CONTROL OVER MATCHING

Federal Agency/Program: U.S. Department of Health and Human Services –CFDA #93.104
– Community Mental Health Services for Children with Serious Emotional Disturbances; Passed-through Illinois Department of Human Services (IDHS)
Questioned Costs: None noted

Criteria or Specific Requirement: Matching requirements state that \$1 for every \$3 of federal funds for year one through year three of the award are required through other resources (currently in year two).

Condition: During our audit testing, we noted there were instances when the match was not properly calculated and reported.

Context: The error was noted in two of the four monthly reports tested.

Effect: Lack of proper control procedures over matching can lead to additional resources needed from other funding sources. In this case, the County did have adequate match after correcting the calculation.

Cause: Lack of clear communication with IDHS about how to report the match.

Recommendation: We recommend the County review its matching requirements and ensure that the proper amount of match is being calculated and reported each month. The match calculation should be reviewed and approved by someone other than the preparer.

Views of Responsible Officials and Planned Corrective Action: The Executive Director and those involved in the reporting process now understand the process in which IDHS wants match reported and will use this process going forward.

**CHAMPAIGN COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended November 30, 2011**

Section III - Federal Award Findings and Questioned Costs

FINDING NO. 2011- 3- PROPER CONTROL OVER CASH MANAGEMENT

Federal Agency/Program: U.S. Department of Health and Human Services –CFDA #93.104
– Community Mental Health Services for Children with Serious Emotional Disturbances; Passed-through Illinois Department of Human Services (IDHS)
Questioned Costs: None noted

Criteria or Specific Requirement: Cash management compliance requirements state if federal funds are received in advance, the grantee must establish procedures with the pass-through entity (IDHS) to minimize the time between the transfer of federal funds and the disbursement of funds for program purposes.

Condition: During our audit testing, we noted there was not a process in place to minimize the time lapsing between the receipt of federal funds and disbursements for program purposes.

Context: This was noted in two of the four receipts of funds during the fiscal year.

Effect: Excess cash was on hand for an extended period of time.

Cause: This was a new program last fiscal year with large amounts received in advance for start-up costs. Per County personnel, they had no notice from IDHS when funding would be received prior to its receipt or explanation of the amount received. Per County personnel, they were concerned about returning excess funding to the State, as they knew they would need it for future expenses. They were aware of the excess cash and did properly track interest earned on the funds. The County does not have the ability to advance money if cash flow runs low.

Recommendation: We recommend the County work with IDHS to develop a formal process to minimize the time elapsing between the transfer of funds and disbursement of funds for program purposes.

Views of Responsible Officials and Planned Corrective Action: As of June 15, 2012 cash flow is at a critical level. The Executive Director notified IDHS of the cash flow needs for the next contract year.

**CHAMPAIGN COUNTY, ILLINOIS
SCHEDULE OF STATUS OF PRIOR YEAR FINDINGS
Year Ended November 30, 2011**

YEAR ENDED NOVEMBER 30, 2010

FINDING NO. 2010-1 – BANK RECONCILIATION REVIEW-CIRCUIT CLERK’S OFFICE

Condition: Bank reconciliations prepared in the Circuit Clerk’s Office (Office) are not reviewed by someone other than the preparer. The preparer of the reconciliations has significant responsibilities for many of the accounting functions of the Office.

Bank reconciliations tested in the current year noted proper review by the Circuit Clerk.

**FINDING NO. 2010- 2- PROPER CONTROL OVER CASH MANAGEMENT –
COMMUNITY MENTAL HEALTH SERVICES FOR CHILDREN
WITH SERIOUS EMOTIONAL DISTURBANCES**

Condition: During our audit testing, we noted there was not a process in place to minimize the time lapsing between the receipt of federal funds and disbursements for program purposes.

Condition still exists.

Statistical Section

Statistical Section

The objectives of the Statistical Section are to provide financial statement users with additional historical perspective, context, and detail to assist in using the information in the financial statements, notes to the financial statements, and required supplementary information to understand and assess a government's economic condition. The information is presented in five categories:

Financial Trends Information is intended to assist users in understanding and assessing how a government's financial position has changed over time.
(Tables I, II, III, IV, V)

Revenue Capacity Information is intended to assist users in understanding and assessing the factors affecting a government's ability to generate its own-source revenues.
(Tables VI, VII, VIII, IX, X, XI)

Debt Capacity Information is intended to assist users in understanding and assessing a government's debt burden and its ability to issue additional debt.
(Tables XII, XIII, XIV)

Demographic and Economic Information is intended to assist users in understanding the socioeconomic environment within which a government operates and to provide information that facilitates comparisons of financial statement information over time and among governments.
(Tables XV, XVI, XVII)

Operating Information is intended to provide contextual information about a government's operations and resources to assist readers in using financial statement information to understand and assess a government's economic condition.
(Tables XVIII, XIX, XX, XXI)

County of Champaign, Illinois
 Net Assets by Component
 (Full Accrual Basis of Accounting)
 Last Nine Fiscal Years

	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
Governmental Activities Net Assets:										
Invested in Capital Assets,										
Net of Related Debt	\$41,320,262	\$42,770,362	\$39,094,143	\$40,723,198	\$34,867,488	\$38,191,604	\$44,410,228	\$43,144,523	\$40,625,812	(A)
Restricted	31,290,457	31,565,637	33,416,535	35,427,921	38,799,947	36,459,707	34,005,479	34,768,760	37,599,566	(A)
Unrestricted	(12,606,313)	(14,603,965)	(17,083,159)	(18,355,216)	(18,282,480)	1,986,789	6,933,666	6,684,539	5,540,138	(A)
Total Governmental Activities	60,004,406	59,732,034	55,427,519	57,795,903	55,384,955	76,638,100	85,349,373	84,597,822	83,765,516	
Business-Type Activities Net Assets:										
Invested in Capital Assets,										
Net of Related Debt	\$21,319,045	\$21,922,288	\$22,552,481	\$23,070,743	\$23,741,355	\$1,875,343	\$2,070,110	\$2,133,423	\$2,207,436	(A)
Restricted	0	0	0	0	0	0	0	0	0	(A)
Unrestricted	1,332,729	(213,573)	(1,033,745)	(2,324,365)	(1,071,053)	(130,136)	(31,374)	1,099,210	1,762,658	(A)
Total Business-Type Activities	22,651,774	21,708,715	21,518,736	20,746,378	22,670,302	1,745,207	2,038,736	3,232,633	3,970,094	
Total Primary Government Net Assets:										
Invested in Capital Assets,										
Net of Related Debt	\$62,639,307	\$64,692,650	\$61,646,624	\$63,793,941	\$58,608,843	\$40,066,947	\$46,480,338	\$45,277,946	\$42,833,248	(A)
Restricted	31,290,457	31,565,637	33,416,535	35,427,921	38,799,947	36,459,707	34,005,479	34,768,760	37,599,566	(A)
Unrestricted	(11,273,584)	(14,817,538)	(18,116,904)	(20,679,581)	(19,353,533)	1,856,653	6,902,292	7,783,749	7,302,796	(A)
Total Primary Government	82,656,180	81,440,749	76,946,255	78,542,281	78,055,257	78,383,307	87,388,109	87,830,455	87,735,610	

(A) Information for prior fiscal years is not available.

County of Champaign, Illinois
Changes in Net Assets
(Full Accrual Basis of Accounting)
Last Nine Fiscal Years

Table II

	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
EXPENSES BY FUNCTION / PROGRAM										
GOVERNMENTAL ACTIVITIES:										
General Government	\$10,829,162	\$10,564,189	\$10,586,030	\$14,606,360	\$10,627,760	\$10,508,915	\$9,599,277	\$8,409,851	\$7,960,184	(A)
Justice & Public Safety	29,656,025	29,047,985	30,389,956	27,317,391	28,373,837	29,726,343	26,149,299	24,822,961	23,075,833	(A)
Health	9,689,461	8,764,776	8,194,493	7,753,137	7,371,974	6,360,141	5,778,022	3,961,545	4,262,633	(A)
Education	6,483,511	6,191,934	5,083,438	5,236,017	5,195,843	4,703,406	4,295,978	4,630,462	4,729,201	(A)
Social Services	46,747	100,339	531,038	217,209	190,786	280,956	280,925	122,859	39,445	(A)
Development	11,143,357	10,875,655	9,521,521	8,242,203	6,356,022	3,314,966	3,292,533	3,441,329	2,563,954	(A)
Highways & Bridges	6,871,971	7,189,441	8,451,912	4,065,664	7,461,600	13,777,351	7,548,937	6,805,328	8,779,912	(A)
Interest on Long-Term Debt	2,565,982	2,652,066	2,698,012	2,778,834	2,554,227	2,413,876	2,037,431	2,442,084	2,419,292	(A)
Total Governmental Activities	77,286,216	75,386,385	75,456,400	70,216,815	68,132,049	71,085,954	58,982,402	54,636,419	53,830,454	
BUSINESS-TYPE ACTIVITIES:										
Nursing Home	15,028,154	14,714,586	16,390,834	15,776,130	15,784,287	12,767,512	11,555,306	10,857,012	10,154,157	(A)
Total Business-Type Activities	15,028,154	14,714,586	16,390,834	15,776,130	15,784,287	12,767,512	11,555,306	10,857,012	10,154,157	
Total Primary Government	92,314,370	90,100,971	91,847,234	85,992,945	83,916,336	83,853,466	70,537,708	65,493,431	63,984,611	
PROGRAM REVENUES										
GOVERNMENTAL ACTIVITIES:										
Charges for Services:										
General Government	2,845,066	2,856,129	3,023,714	2,399,876	2,995,670	3,122,058	2,989,140	2,855,363	2,997,758	(A)
Justice & Public Safety	5,261,163	5,568,228	5,151,139	4,801,822	5,395,709	4,759,809	4,518,512	4,454,213	4,027,500	(A)
Health	111,127	125,903	125,145	133,395	78,582	179,460	126,612	174,501	126,655	(A)
Education	35,269	24,225	44,262	37,616	30,485	30,336	36,421	37,783	18,125	(A)
Social Services	41,424	41,607	41,346	41,346	52,036	0	0	0	0	(A)
Development	646,323	698,129	1,099,752	1,273,766	701,771	445,982	486,499	545,231	569,231	(A)
Highways & Bridges	262,028	187,474	239,681	218,341	232,346	124,001	134,080	107,577	117,539	(A)
Operating Grants & Contributions	24,486,579	25,941,364	21,746,342	19,266,759	18,054,418	15,606,621	13,955,084	14,824,949	21,087,873	(A)
Capital Grants & Contributions	1,095,753	1,936,451	0	0	0	0	0	0	0	(A)
Total Governmental Activities	34,784,732	37,379,510	31,471,381	28,172,921	27,541,017	24,268,267	22,246,348	22,999,617	28,944,681	
BUSINESS-TYPE ACTIVITIES:										
Charges for Services:										
Nursing Home	15,208,361	14,249,919	15,144,261	12,939,472	13,169,583	10,488,071	9,555,457	9,331,326	9,436,862	(A)
Operating Grants & Contributions	0	0	15,847	5,583	0	0	48,496	153	129	(A)
Capital Grants & Contributions	52,160	0	84,048	0	0	0	0	0	0	(A)
Total Business-Type Activities	15,260,521	14,249,919	15,244,156	12,945,055	13,169,583	10,488,071	9,603,953	9,331,479	9,436,991	
Total Primary Government	50,045,253	51,629,429	46,715,537	41,117,976	40,710,600	34,756,338	31,850,301	32,331,096	38,381,672	
TOTAL NET REVENUE (EXPENSE)										
Governmental Activities	(42,501,484)	(38,006,875)	(43,985,019)	(42,043,894)	(40,591,032)	(46,817,687)	(36,736,054)	(31,636,802)	(24,885,773)	(A)
Business-Type Activities	232,367	(464,667)	(1,146,678)	(2,831,075)	(2,614,704)	(2,279,441)	(1,951,353)	(1,525,533)	(717,166)	(A)
Total Primary Government	(42,269,117)	(38,471,542)	(45,131,697)	(44,874,969)	(43,205,736)	(49,097,128)	(38,687,407)	(33,162,335)	(25,602,939)	

(Continued Below)

County of Champaign, Illinois
Changes in Net Assets
(Full Accrual Basis of Accounting)
Last Nine Fiscal Years

Table II

(Continued)

	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
GENERAL REVENUES & TRANSFERS										
GOVERNMENTAL ACTIVITIES:										
Property Taxes	\$27,119,298	\$26,201,877	\$25,708,738	\$24,146,421	\$22,905,851	\$21,624,968	\$20,492,425	\$17,236,668	\$16,386,877	(A)
Public Safety Sales Taxes	4,448,842	4,330,009	4,243,988	4,501,359	4,359,205	4,240,855	4,069,752	3,862,564	3,672,341	(A)
Hotel/Motel & Auto Rental Taxes	41,372	42,132	46,994	47,486	26,376	32,027	31,199	25,690	33,013	(A)
Unrestricted Grants & Contributions	10,408,115	10,595,802	10,371,586	11,377,690	10,841,170	10,547,157	10,358,136	9,322,526	8,759,254	(A)
Investment Earnings	46,081	131,525	281,549	1,284,285	1,957,841	1,814,557	1,481,065	733,910	638,316	(A)
Miscellaneous	401,239	683,881	1,923,941	3,107,641	1,914,765	1,014,781	1,049,111	1,205,793	1,111,636	(A)
Gain on Disposal of Capital Assets	0	0	0	0	0	0	0	125,971	22,601	(A)
Transfers	308,909	326,164	(960,161)	(10,040)	(22,667,321)	(1,167,931)	5,917	(44,014)	(40,407)	(A)
Total Governmental Activities	42,773,856	42,311,390	41,616,635	44,454,842	19,337,887	38,106,414	37,487,605	32,469,108	30,583,631	
BUSINESS-TYPE ACTIVITIES:										
Property Taxes	1,005,595	966,154	941,111	879,915	840,560	783,877	740,487	709,715	679,634	(A)
Investment Earnings	533	3,548	4,174	10,645	27,610	14,255	12,741	14,756	11,879	(A)
Miscellaneous	13,473	9,076	13,590	6,551	4,308	19,849	10,145	19,587	14,211	(A)
Gain on Disposal of Capital Assets	0	2,032	0	0	0	0	0	0	0	(A)
Transfers	(308,909)	(326,164)	960,161	10,040	22,667,321	1,167,931	(5,917)	44,014	40,407	(A)
Total Business-Type Activities	710,692	654,646	1,919,036	907,151	23,539,799	1,985,912	757,456	788,072	746,131	
Total Primary Government	43,484,548	42,966,036	43,535,671	45,361,993	42,877,686	40,092,326	38,245,061	33,257,180	31,329,762	
CHANGE IN NET ASSETS										
Governmental Activities	272,372	4,304,515	(2,368,384)	2,410,948	(21,253,145)	(8,711,273)	751,551	832,306	5,697,858	(A)
Business-Type Activities	943,059	189,979	772,358	(1,923,924)	20,925,095	(293,529)	(1,193,897)	(737,461)	28,965	(A)
Total Primary Government	1,215,431	4,494,494	(1,596,026)	487,024	(328,050)	(9,004,802)	(442,346)	94,845	5,726,823	

(A) Information for prior fiscal years is not available.

County of Champaign, Illinois
Fund Balances in Governmental Funds
(Modified Accrual Basis of Accounting)
Last Ten Fiscal Years

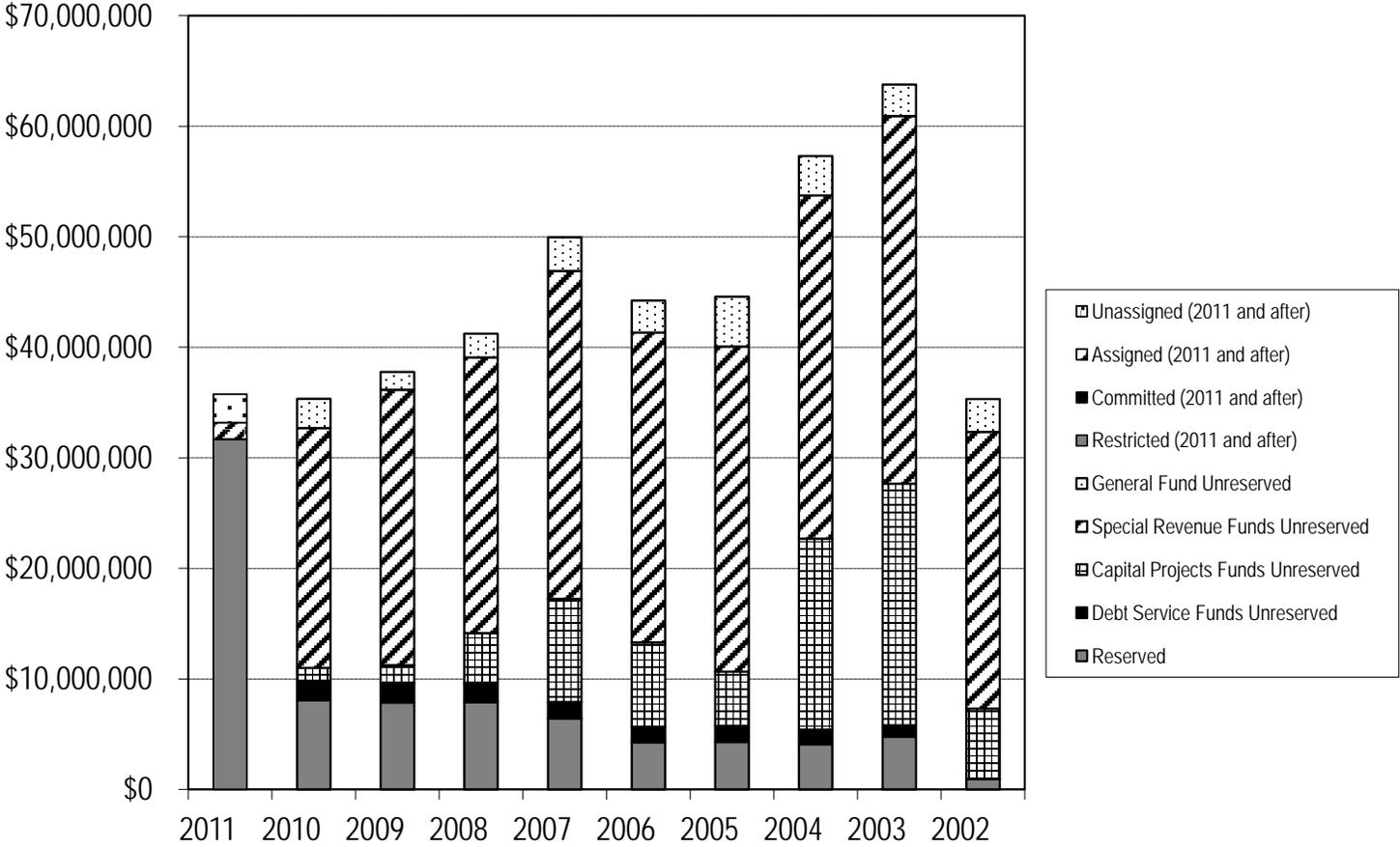
Table III

FUND BALANCES:	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
General Fund:										
Restricted	\$270,540									
Unassigned	3,515,974									
Reserved		\$268,856	\$267,241	\$260,394	\$258,397	\$79,130	\$0	\$0	\$0	\$0
Unreserved		2,630,799	1,586,658	2,137,360	3,054,103	2,893,045	4,513,457	3,560,220	2,849,521	2,961,353
Total General Fund	3,786,514	2,899,655	1,853,899	2,397,754	3,312,500	2,972,175	4,513,457	3,560,220	2,849,521	2,961,353
All Other Governmental Funds:										
Restricted	\$31,371,550									
Committed	66,884									
Assigned	1,485,141									
Unassigned	(942,838)									
Reserved		\$7,807,824	\$7,600,262	\$7,611,866	\$6,149,284	\$4,181,959	\$4,277,429	\$4,099,174	\$4,793,737	\$942,611
Unreserved, reported in:										
Special Revenue Funds		21,706,510	24,931,244	24,947,558	29,659,357	28,029,439	29,415,358	31,040,198	33,261,906	25,040,534
Debt Service Funds		1,765,086	1,746,966	1,717,982	1,487,876	1,424,715	1,476,773	1,301,105	994,898	6,180
Capital Projects Funds		1,153,653	1,625,244	4,552,761	9,353,957	7,627,183	4,906,264	17,296,465	21,865,644	6,360,468
Total All Other Governmental Funds	31,980,737	32,433,073	35,903,716	38,830,167	46,650,474	41,263,296	40,075,824	53,736,942	60,916,185	32,349,793
Total Governmental Funds:										
Restricted	\$31,642,090									
Committed	66,884									
Assigned	1,485,141									
Unassigned	2,573,136									
Reserved		\$8,076,680	\$7,867,503	\$7,872,260	\$6,407,681	\$4,261,089	\$4,277,429	\$4,099,174	\$4,793,737	\$942,611
Unreserved		27,256,048	29,890,112	33,355,661	43,555,293	39,974,382	40,311,852	53,197,988	58,971,969	34,368,535
Total Governmental Funds	35,767,251	35,332,728	37,757,615	41,227,921	49,962,974	44,235,471	44,589,281	57,297,162	63,765,706	35,311,146

Note: Fund balance classifications were changed by the implementation of GASB Statement No. 54 in 2011.

FUND BALANCES IN GOVERNMENTAL FUNDS

Last Ten Fiscal Years



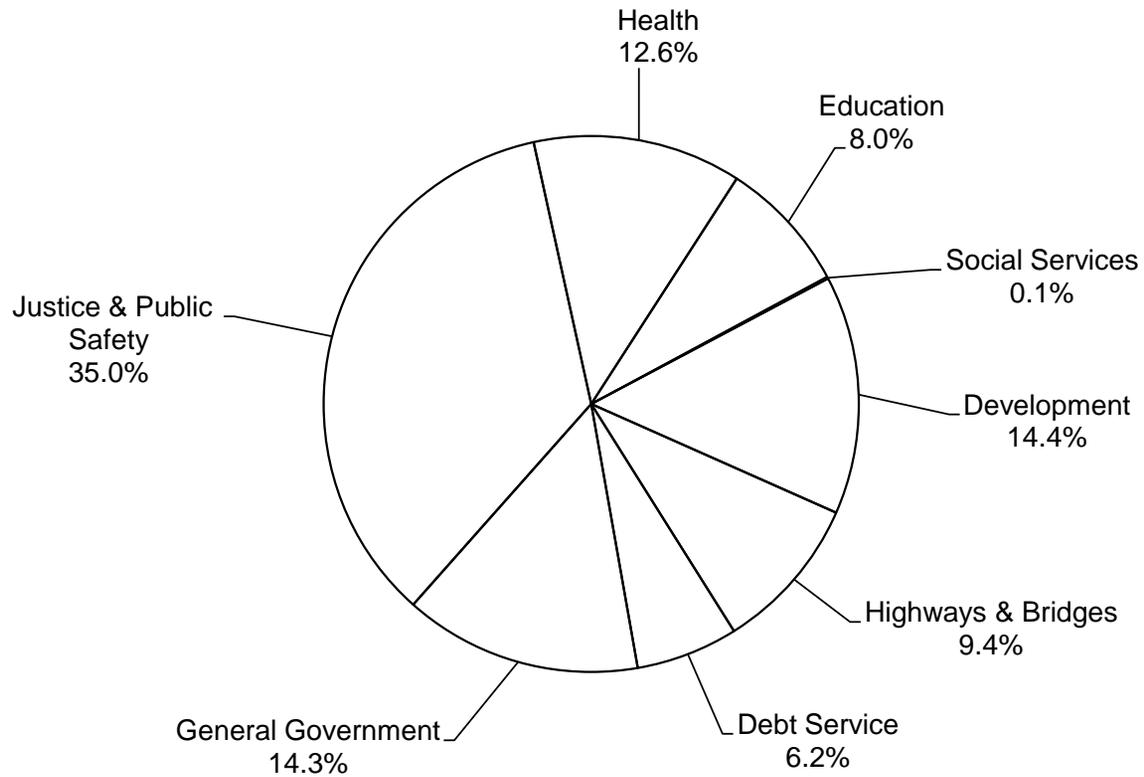
County of Champaign, Illinois
 Changes in Fund Balances in Governmental Funds
 (Modified Accrual Basis of Accounting)
 Last Ten Fiscal Years

Table IV

	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
REVENUES:										
Property Taxes	\$27,119,298	\$26,201,877	\$25,708,738	\$24,146,421	\$22,905,851	\$21,624,968	\$20,492,425	\$17,236,668	\$16,386,877	\$14,120,831
Public Safety Sales Taxes	4,439,505	4,304,939	4,256,357	4,513,665	4,325,591	4,220,430	4,034,116	3,833,504	3,659,055	3,532,172
Hotel/Motel & Auto Rental Taxes	41,372	42,132	46,994	47,486	26,376	32,027	31,199	28,192	33,538	41,428
Intergovernmental Revenue	36,117,414	36,451,564	31,381,492	30,317,135	28,824,004	26,200,446	24,166,027	23,418,063	29,452,072	23,329,865
Fines & Forfeitures	1,023,210	1,147,017	1,045,924	921,311	1,212,047	972,661	858,533	882,161	1,216,238	1,162,915
Licenses & Permits	1,191,595	1,192,407	1,250,833	1,637,732	1,776,162	1,919,918	1,922,470	1,924,265	1,586,286	1,287,913
Charges for Services	7,135,833	7,508,755	7,221,436	6,882,752	7,030,123	6,315,552	6,335,631	6,168,571	5,879,978	5,172,771
Rents and Royalties	589,936	587,699	864,684	0	0	0	0	0	0	0
Interest on Program Loans	229,620	216,216	243,371	205,619	168,191	98,309	88,448	111,041	93,451	0
Investment Earnings	44,148	124,648	279,662	1,271,963	1,941,770	1,880,908	1,386,357	726,725	626,586	807,891
Miscellaneous	403,396	683,881	1,923,941	3,195,529	1,978,222	1,042,907	1,087,115	1,235,648	1,144,233	1,039,052
Total Revenues	78,335,327	78,461,135	74,223,432	73,139,613	70,188,337	64,308,126	60,402,321	55,564,838	60,078,314	50,494,838
EXPENDITURES:										
General Government	11,533,828	10,226,122	10,261,793	13,804,483	10,333,817	10,997,973	9,105,619	8,252,802	8,273,413	8,391,656
Justice & Public Safety	28,074,643	27,802,740	31,204,404	31,005,570	26,601,637	27,211,571	25,206,654	23,482,082	26,882,714	30,198,497
Health	10,104,876	9,058,995	8,495,639	8,007,348	7,582,045	6,446,921	5,772,289	3,949,947	4,255,077	4,347,935
Education	6,425,486	6,350,356	5,043,226	5,201,758	5,128,814	4,550,421	4,202,591	4,561,113	4,857,475	4,211,804
Social Services	84,972	80,025	510,724	240,354	1,136,191	5,852,897	12,646,912	4,162,581	1,174,002	26,500
Development	11,553,449	11,497,060	10,120,428	8,686,609	6,755,012	3,612,677	3,833,792	4,163,160	3,245,458	3,619,522
Highways & Bridges	7,552,093	10,371,105	5,241,180	9,519,705	9,379,137	6,357,608	9,053,864	9,359,013	6,183,886	6,462,337
Debt Service: Principal	2,627,500	3,193,058	3,158,860	2,779,749	2,337,681	2,861,180	2,140,340	1,701,959	1,172,925	1,015,501
Interest	2,323,632	2,611,010	2,697,323	2,662,509	2,520,442	2,255,580	1,881,330	2,478,007	2,433,246	1,863,516
Total Expenditures	80,280,479	81,190,471	76,733,577	81,908,085	71,774,776	70,146,828	73,843,391	62,110,664	58,478,196	60,137,268
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,945,152)	(2,729,336)	(2,510,145)	(8,768,472)	(1,586,439)	(5,838,702)	(13,441,070)	(6,545,826)	1,600,118	(9,642,430)
OTHER FINANCING SOURCES (USES):										
General Obligation Bond Proceeds	2,004,475	0	0	0	7,593,890	6,502,459	0	0	20,207,535	0
Refunding Bond Proceeds	4,623,253	0	0	0	0	0	27,210,685	6,378,484	0	0
Payments to Refunding Escrow Agent	(4,556,962)	0	0	0	0	0	(26,882,845)	(6,291,202)	0	0
Capital Lease Financing	0	0	0	0	0	150,364	409,164	0	183,839	0
Proceeds from Sale of Capital Assets	0	0	0	0	0	0	0	0	27,369	30,000
Transfers In	3,136,240	4,741,911	4,294,856	5,104,056	4,442,023	8,657,267	3,115,635	3,178,013	3,273,917	3,550,418
Transfers Out	(2,827,331)	(4,437,462)	(5,255,017)	(5,070,637)	(4,721,971)	(9,825,198)	(3,119,450)	(3,188,013)	(2,814,324)	(3,454,470)
Net Other Financing Sources (Uses)	2,379,675	304,449	(960,161)	33,419	7,313,942	5,484,892	733,189	77,282	20,878,336	125,948
NET CHANGE IN FUND BALANCES	434,523	(2,424,887)	(3,470,306)	(8,735,053)	5,727,503	(353,810)	(12,707,881)	(6,468,544)	22,478,454	(9,516,482)
Debt Service Expenditures as a Percentage of Noncapital Expenditures	6.49%	7.71%	8.23%	8.14%	7.56%	8.40%	7.30%	8.71%	7.55%	5.54%

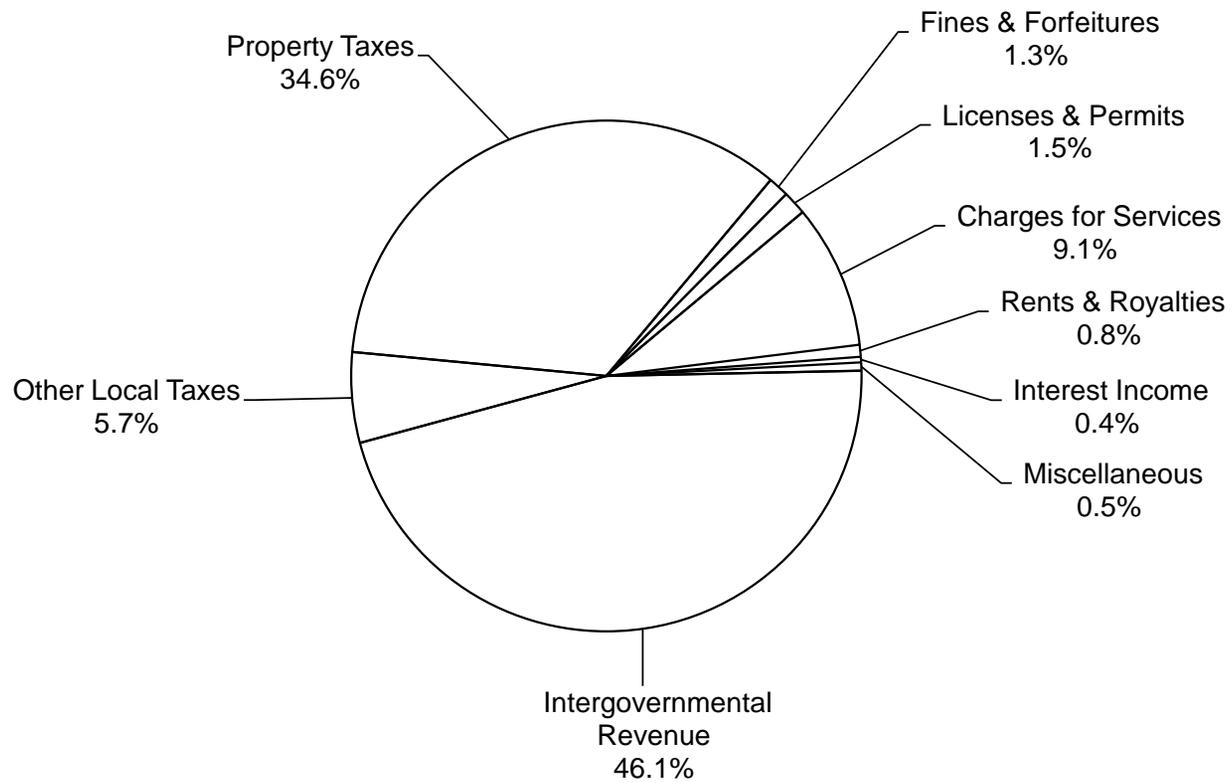
GOVERNMENTAL FUNDS EXPENDITURES BY FUNCTION

Fiscal Year Ended November 30, 2011



GOVERNMENTAL FUNDS REVENUES BY SOURCE

Fiscal Year Ended November 30, 2011



County of Champaign, Illinois
Tax Revenues By Source
Last Ten Fiscal Years

Table V

Fiscal Year	(Locally Assessed)				(State Shared)								Total Tax Revenue
	^A Real Estate Tax	Hotel-Motel Tax	Auto Rental Tax	Public Safety Sales Tax	County Sales Tax	Photo Processing Sales Tax	Use Tax	State Income Tax	Corporate Pers. Prop. Replace. Tax	Inheritance Tax	County Motor Fuel Tax		
2011	^B \$28,124,893	\$22,232	\$19,140	\$4,439,505	\$6,111,933	\$---	\$478,219	\$2,713,396	\$860,887	\$32,698	\$2,753,809	\$45,556,712	
2010	^B \$27,168,031	\$27,580	\$14,552	\$4,304,939	\$5,921,221	\$---	\$399,249	\$2,167,472	\$976,937	\$334,125	\$2,758,824	\$44,072,930	
2009	^B \$26,649,849	\$31,857	\$15,137	\$4,256,357	\$5,788,347	\$---	\$417,999	\$2,243,895	\$906,058	\$143,520	\$2,594,522	\$43,047,541	
2008	^B \$25,026,336	\$29,916	\$17,570	\$4,513,665	\$6,242,604	\$---	\$479,977	\$3,117,934	\$1,073,997	\$172,885	\$2,607,797	\$43,282,681	
2007	^B \$23,746,411	\$6,743	\$19,633	\$4,325,591	\$5,948,858	\$---	\$432,343	\$2,939,461	\$1,090,252	\$86,533	\$2,799,065	\$41,394,890	
2006	^B \$22,408,845	\$12,533	\$19,494	\$4,220,430	\$5,809,683	\$---	\$441,791	\$2,800,454	\$921,863	\$241,084	\$2,850,120	\$39,726,297	
2005	^B \$21,232,912	\$13,085	\$18,114	\$4,034,116	\$5,610,900	\$---	\$383,789	\$2,568,050	\$858,848	\$595,689	\$2,866,002	\$38,181,505	
2004	^B \$17,946,383	\$13,689	\$14,503	\$3,833,504	\$5,416,040	\$---	\$465,280	\$2,199,700	\$624,797	\$330,011	\$2,757,003	\$33,600,910	
2003	^B \$17,066,511	\$19,053	\$14,485	\$3,659,055	\$5,158,400	\$---	\$208,445	\$2,199,295	\$558,189	\$130,119	\$2,754,441	\$31,767,993	
2002	\$14,120,831	\$24,435	\$16,993	\$3,532,172	\$5,040,596	^C \$47,569	\$331,858	\$2,216,887	\$552,659	\$185,809	\$2,788,514	\$28,858,323	

^A Includes back taxes, penalties for late payments, payments in lieu of taxes and mobile home taxes.

^B Starting in 2003, real estate taxes include property taxes levied for the Nursing Home enterprise fund. All other property taxes are for governmental funds.

^C Photo processing sales tax was ended April 30, 2002. Revenue in 2002 included the final seven months of receipts.

County of Champaign, Illinois
Property Tax Levies and Collections
Last Ten Fiscal Years

Table VI

Fiscal Year	(A) Taxes Levied for the Fiscal Year	Taxes Collected in the Fiscal		(B) Taxes Collected in Subsequent Fiscal Years	<u>Total Collections to Date</u>		<u>Uncollected Taxes</u>	
		Year for which they were Levied Amount	% of Levy		Amount	% of Levy	Amount	% of Levy
2011	\$27,506,702	\$27,390,350	99.6%	\$523	\$27,390,873	99.6%	\$115,829	0.4%
2010	\$26,607,969	\$26,450,416	99.4%	\$4,051	\$26,454,467	99.4%	\$153,502	0.6%
2009	\$26,000,877	\$25,829,969	99.3%	\$17,272	\$25,847,241	99.4%	\$153,636	0.6%
2008	\$24,450,968	\$24,276,472	99.3%	\$13,752	\$24,290,224	99.3%	\$160,744	0.7%
2007	\$23,265,316	\$23,139,784	99.5%	\$9,507	\$23,149,291	99.5%	\$116,025	0.5%
2006	\$21,945,783	\$21,866,429	99.6%	\$15,625	\$21,882,054	99.7%	\$63,729	0.3%
2005	\$20,740,354	\$20,626,787	99.5%	\$12,866	\$20,639,653	99.5%	\$100,701	0.5%
2004	\$17,417,705	\$17,348,514	99.6%	\$6,875	\$17,355,389	99.6%	\$62,316	0.4%
2003	\$16,654,145	\$16,517,243	99.2%	\$2,604	\$16,519,847	99.2%	\$134,298	0.8%
2002	\$13,827,008	\$13,739,152	99.4%	\$2,535	\$13,741,687	99.4%	\$85,321	0.6%

(A) Tax levy is the extended amount per the tax bills.

(B) Only includes backtaxes collected in 2006 and after. Backtaxes collected prior to 2006 are not identified with the year the taxes were originally billed.

County of Champaign, Illinois
Property Tax Levies by Component
Last Ten Fiscal Years

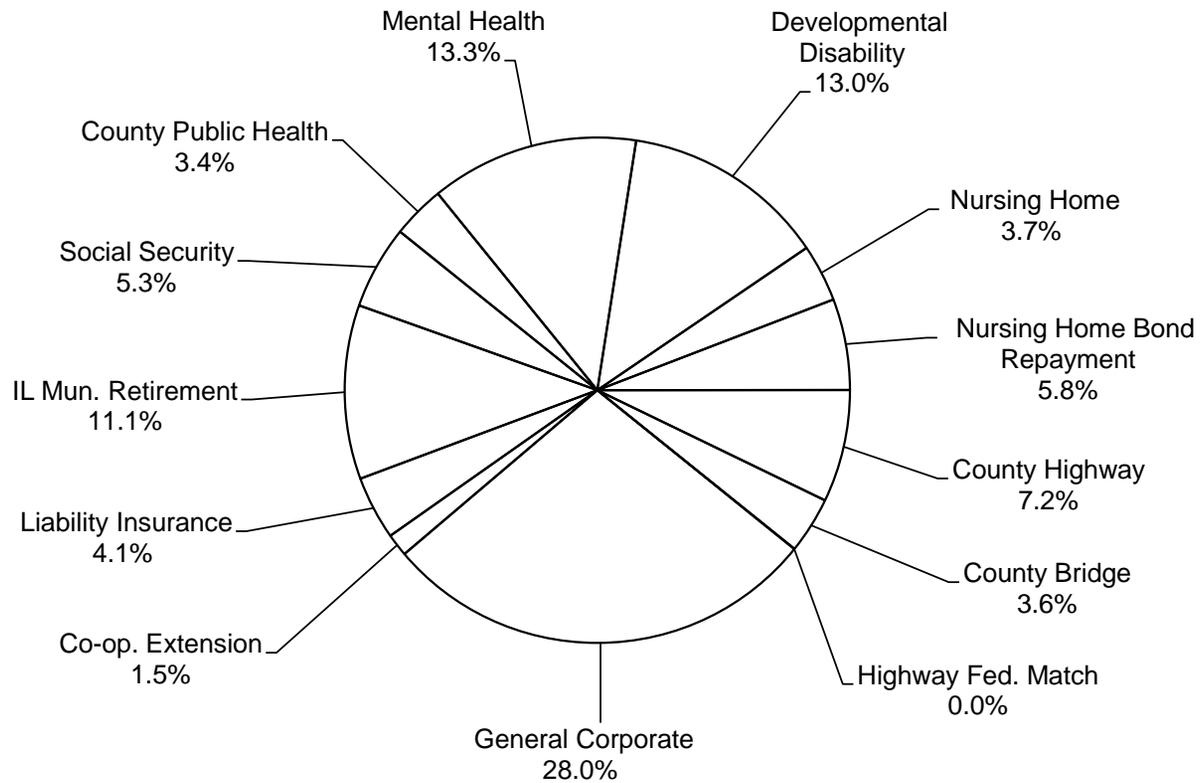
Table VII

FISCAL YEAR	(A)	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
GENERAL FUND:											
General Corporate		\$7,704,954	\$7,673,860	\$7,467,612	\$6,840,754	\$6,552,164	\$6,281,072	\$6,170,799	\$5,912,604	\$5,678,233	\$5,420,326
Cooperative Extension Education		399,056	415,683	442,216	423,623	402,761	379,181	368,137	353,408	334,950	323,086
SPECIAL REVENUE FUNDS:											
Mental Health		3,660,055	3,535,533	3,450,737	3,233,678	3,066,658	2,883,369	2,716,980	2,618,083	2,485,604	2,390,473
Developmental Disability		3,585,739	3,463,084	3,379,515	3,165,430	3,000,188	2,780,491	2,597,552	--	--	--
County Public Health		930,608	900,231	879,943	824,781	781,654	733,318	689,935	660,186	626,010	603,542
County Highway		1,971,713	1,893,345	1,847,879	1,729,793	1,640,876	1,540,793	1,451,953	1,392,000	1,392,169	1,391,503
County Bridge		988,646	964,533	939,779	879,338	832,372	782,756	736,274	705,000	704,980	704,112
Highway Federal Aid Match		7,328	7,145	7,040	6,419	5,967	5,493	5,149	4,730	6,672	7,375
Tort Immunity		1,117,462	1,078,848	1,052,411	986,640	866,900	565,781	533,930	499,300	420,319	421,167
Illinois Municipal Retirement		3,058,554	2,554,358	2,439,763	2,403,739	2,278,632	2,230,500	1,827,800	1,634,152	1,386,700	1,293,800
Social Security		1,466,594	1,548,509	1,543,714	1,469,843	1,394,627	1,340,000	1,273,300	1,350,000	1,325,670	1,269,800
DEBT SERVICE FUNDS:											
Nursing Home Bond Repayment		1,605,974	1,601,011	1,602,695	1,601,124	1,604,655	1,605,535	1,602,341	1,611,323	1,610,303	--
ENTERPRISE FUND:											
Nursing Home Operations		1,007,548	971,678	946,818	885,757	838,339	788,249	741,423	709,512	680,000	--
TOTAL PROPERTY TAX LEVY		<u>27,504,231</u>	<u>26,607,818</u>	<u>26,000,122</u>	<u>24,450,919</u>	<u>23,265,793</u>	<u>21,916,538</u>	<u>20,715,573</u>	<u>17,450,298</u>	<u>16,651,610</u>	<u>13,825,184</u>
TOTAL PROPERTY TAX RATE (per \$100 of assessed valuation)		.7688	.7487	.7426	.7389	.7616	.7801	.7981	.7048	.7117	.6200

Note: Property tax levies reported are the amounts authorized by County Board ordinance. Tax rates are calculated by the County Clerk.

(A) Tax levies and tax rates are reported for the fiscal year in which related taxes are collected by the County.

PROPERTY TAX LEVY BY COMPONENT For Taxes Payable in 2011



County of Champaign, Illinois
Assessed and Estimated Actual Value of Taxable Real Property
Last Ten Fiscal Years

TABLE VIII

(A)	RESIDENTIAL		FARM		COMMERCIAL		TOTAL		(D)
	(B)	(C)	(B)	(C)	(B)	(C)	(B)	(C)	
Fiscal Year	Estimated Actual Value of Taxable Property	Taxed Equalized Assessed Value	Estimated Actual Value of Taxable Property	Taxed Equalized Assessed Value	Estimated Actual Value of Taxable Property	Taxed Equalized Assessed Value	Estimated Actual Value of Taxable Property	Taxed Equalized Assessed Value	Total County Direct Tax Rate
2011	\$7,227,685,290	\$2,195,412,930	\$810,575,970	\$258,133,037	\$4,350,833,784	\$1,107,951,509	\$12,389,095,044	\$3,561,497,476	.7688
2010	\$7,217,665,710	\$2,191,079,100	\$764,879,580	\$242,639,781	\$4,304,859,441	\$1,103,934,905	\$12,287,404,731	\$3,537,653,786	.7487
2009	\$7,151,359,800	\$2,190,715,716	\$723,380,490	\$229,433,845	\$4,146,874,707	\$1,065,062,743	\$12,021,614,997	\$3,485,212,304	.7426
2008	\$6,837,357,900	\$2,108,550,342	\$675,546,360	\$213,744,151	\$3,781,022,727	\$973,898,087	\$11,293,926,987	\$3,296,192,580	.7389
2007	\$6,348,264,510	\$1,933,330,940	\$634,954,800	\$201,094,187	\$3,473,828,286	\$907,385,383	\$10,457,047,596	\$3,041,810,510	.7616
2006	\$5,824,592,370	\$1,771,810,457	\$559,868,520	\$179,240,051	\$3,234,355,986	\$850,060,850	\$9,618,816,876	\$2,801,111,358	.7801
2005	\$5,324,903,100	\$1,611,571,319	\$582,556,680	\$186,919,460	\$2,984,147,952	\$789,314,975	\$8,891,607,732	\$2,587,805,754	.7981
2004	\$4,863,955,860	\$1,525,098,533	\$617,007,930	\$200,296,165	\$2,784,355,128	\$738,124,116	\$8,265,318,918	\$2,463,518,814	.7048
2003	\$4,518,844,110	\$1,411,957,474	\$656,187,570	\$213,745,035	\$2,618,985,345	\$705,550,822	\$7,794,017,025	\$2,331,253,331	.7117
2002	\$4,236,970,020	\$1,320,565,133	\$702,168,330	\$229,438,895	\$2,499,101,733	\$673,907,571	\$7,438,240,083	\$2,223,911,599	.6200

Note: Equalized assessed values are per the County Clerk.

(A) Property value is reported for the year in which the related taxes are collected by the County. The property is actually assessed in the previous year.

(B) Actual value of taxable property is estimated at three times the equalized assessed value. Equalized assessed value is the value of taxable real property determined by local and state assessment officials. Under state law, residential, commercial and farm residences are assessed at one-third market value, while farmland and farm buildings are assessed at one-third of the value based on productivity or "agricultural economic value." Data is not available for non-taxable property.

(C) After the equalized assessed value has been determined by assessment officials, deductions are then made for homestead and other exemptions, tax increment financing districts, and enterprise zone abatements. This assessed value is the value on which tax bills are calculated.

(D) Tax rate is per \$100 of assessed valuation.

County of Champaign, Illinois
Property Tax Rates - Direct and Overlapping Governments
(per \$100 of Assessed Value)
Last Ten Fiscal Years

Table IX

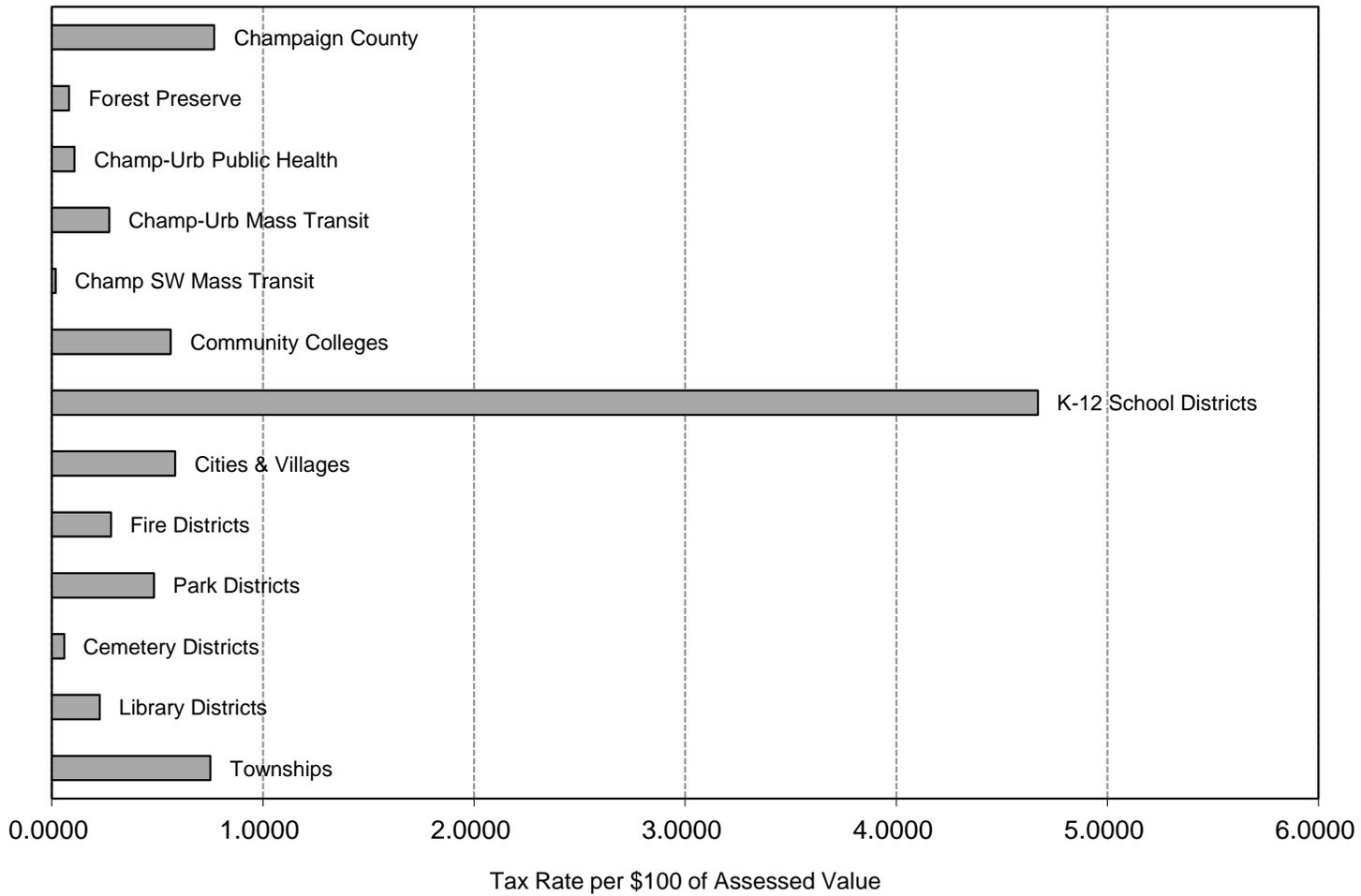
(A)	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
Champaign County Direct Rates:										
General Corporate	.2163	.2169	.2143	.2075	.2154	.2242	.2385	.2397	.2436	.2437
Cooperative Extension Education	.0112	.0118	.0127	.0129	.0132	.0135	.0142	.0143	.0144	.0145
Mental Health	.1013	.0985	.0976	.0969	.0995	.1015	.1037	.1042	.1050	.1059
Developmental Disability	.0992	.0965	.0956	.0949	.0974	.0993	.1000	---	---	---
County Public Health	.0261	.0254	.0252	.0250	.0257	.0262	.0267	.0268	.0269	.0271
County Highway	.0554	.0535	.0530	.0525	.0539	.0550	.0561	.0564	.0597	.0626
County Bridge	.0278	.0273	.0270	.0267	.0274	.0279	.0285	.0286	.0302	.0317
Highway Federal Aid Match	.0002	.0002	.0002	.0002	.0002	.0002	.0002	.0002	.0003	.0003
Tort Immunity	.0314	.0305	.0302	.0299	.0285	.0202	.0206	.0203	.0180	.0189
Illinois Municipal Retirement	.0859	.0722	.0700	.0729	.0749	.0796	.0706	.0662	.0595	.0582
Social Security	.0412	.0438	.0443	.0446	.0458	.0478	.0492	.0547	.0569	.0571
Nursing Home Bond Repayment	.0445	.0446	.0453	.0480	.0521	.0566	.0611	.0646	.0680	---
Nursing Home Operations	<u>.0283</u>	<u>.0275</u>	<u>.0272</u>	<u>.0269</u>	<u>.0276</u>	<u>.0281</u>	<u>.0287</u>	<u>.0288</u>	<u>.0292</u>	<u>---</u>
Total Direct Rates	<u>.7688</u>	<u>.7487</u>	<u>.7426</u>	<u>.7389</u>	<u>.7616</u>	<u>.7801</u>	<u>.7981</u>	<u>.7048</u>	<u>.7117</u>	<u>.6200</u>
Overlapping Rates:										
County Forest Preserve	.0817	.0790	.0783	.0779	.0800	.0818	.0839	.0840	.0850	.0859
C-U Public Health District	.1075	.1071	.1052	.1049	.1060	.1087	.1126	.1135	.1152	.1172
C-U Mass Transit District	.2725	.2619	.2575	.2544	.2592	.2623	.2677	.2695	.2728	.2772
Champaign Southwest Mass Transit	.0184	.0188	.0191	.0203	---	---	---	---	---	---
U & C Sanitary District	---	---	---	---	---	---	---	---	---	---
Community Colleges (average)	(B) .5628	.5601	.5566	.5352	.5449	.5506	(C)	(C)	(C)	(C)
K-12 School Districts (average)	(B) 4.6718	4.6860	4.6917	4.7419	4.8535	4.8415	(C)	(C)	(C)	(C)
Cities & Villages (average)	(B) .5836	.5748	.5659	.5658	.5889	.6012	(C)	(C)	(C)	(C)
Fire Districts (average)	(B) .2803	.2802	.2848	.2715	.2794	.2853	(C)	(C)	(C)	(C)
Park Districts (average)	(B) .4836	.4702	.4288	.4295	.4420	.4544	(C)	(C)	(C)	(C)
Cemetery Districts (average)	(B) .0587	.0421	.0415	.0424	.0445	.0460	(C)	(C)	(C)	(C)
Library Districts (average)	(B) .2274	.2241	.2237	.1946	.1935	.1896	(C)	(C)	(C)	(C)
Townships (average)	(B) <u>.7513</u>	<u>.7535</u>	<u>.7699</u>	<u>.7863</u>	<u>.8252</u>	<u>.8225</u>	(C)	(C)	(C)	(C)
Total All Rates	<u>8.8684</u>	<u>8.8065</u>	<u>8.7656</u>	<u>8.7636</u>	<u>8.9787</u>	<u>9.0240</u>				

(A) Tax rates are per the County Clerk and are reported for the fiscal year in which the related taxes are collected.

(B) Average rates are reported due to the large number of taxing bodies in Champaign County with various boundaries and providing various services. See Table X.

(C) Average rates for prior years are not available.

AVERAGE PROPERTY TAX RATES For Taxes Payable in 2011



County of Champaign, Illinois
Principal Property Tax Payers
Current Year and Nine Years Ago

Taxpayer	2011			2002		
	Equalized Assessed Valuation	Rank	% of Total Assessed Valuation	Equalized Assessed Valuation	Rank	% of Total Assessed Valuation
	Carle Foundation (Hospital / Clinic / Nursing Home)	\$77,585,870	1	2.18%	\$22,611,660	1
Campus Property Management / Erwin Goldfarb (Residential Rental Properties and Developments)	38,218,930	2	1.07%	21,953,880	2	0.99%
Champaign Market Place LLC (Shopping Mall)	24,821,550	3	0.70%	19,103,570	3	0.86%
JSM Apartments (Residential and Commercial Rental Properties)	20,782,290	4	0.58%			
Walmart Stores (Discount Department / Grocery Stores)	20,454,580	5	0.57%	7,052,170	9	0.32%
American Water SSC (Water Utility Company)	16,700,990	6	0.47%			
Shapland Realty LLC (Residential and Commercial Rental Properties)	14,919,430	7	0.42%	7,697,480	8	0.35%
Bankier Family (Residential and Commercial Rental Properties)	14,624,530	8	0.41%	7,880,540	7	0.35%
Provena Covenant Medical Center (Hospital / Clinic)	14,554,990	9	0.41%			
Clinton C. Atkins / The Atkins Group (Residential and Commercial Developer)	14,401,030	10	0.40%	8,868,660	6	0.40%
Royse & Brinkmeyer Apartments (Residential Rental Properties)				10,163,620	4	0.46%
Par 3 Development LLC (Commercial Developer)				9,561,760	5	0.43%
Kraft General Foods, Inc. (Food Products)				6,163,950	10	0.28%
	257,064,190		7.21%	121,057,290		5.46%
Total County Assessed Valuation	3,561,497,476		100.00%	2,223,911,599		100.00%

Note: Equalized assessed valuation is the assessed value used for the tax bills that were payable in the year shown, per the County Supervisor of Assessments and County Clerk.

County of Champaign, Illinois
Legal Debt Margin
Last Ten Fiscal Years

Fiscal Year	(A) Equalized Assessed Value	(B) Debt Limit: 5.75% of Assessed Value	Debt Applicable to Debt Limit:			Total Debt Applicable	Legal Debt Margin	Debt Applicable as Percentage of Debt Limit
			General Obligation Bonds	Inter-governmental Loans	Capital Leases			
2011	\$4,129,698,348	\$237,457,655	\$51,541,757	\$234,063	\$0	\$51,775,820	\$185,681,835	21.80%
2010	\$4,095,801,577	\$235,508,591	\$52,121,757	\$286,563	\$0	\$52,408,320	\$183,100,271	22.25%
2009	\$4,007,204,999	\$230,414,287	\$55,262,315	\$339,063	\$0	\$55,601,378	\$174,812,909	24.13%
2008	\$3,764,642,329	\$216,466,934	\$58,368,675	\$391,563	\$0	\$58,760,238	\$157,706,696	27.15%
2007	\$3,485,682,532	\$200,426,746	\$61,010,755	\$444,063	\$94,722	\$61,549,540	\$138,877,206	30.71%
2006	\$3,206,272,292	\$184,360,657	\$55,679,661	\$496,563	\$282,901	\$56,459,125	\$127,901,532	30.62%
2005	\$2,963,869,244	\$170,422,482	\$51,781,939	\$549,063	\$372,482	\$52,703,484	\$117,718,998	30.93%
2004	\$2,755,106,306	\$158,418,613	\$53,581,902	\$601,563	\$101,195	\$54,284,660	\$104,133,953	34.27%
2003	\$2,598,005,675	\$149,385,326	\$54,642,290	\$654,063	\$160,266	\$55,456,619	\$93,928,707	37.12%
2002	\$2,479,413,361	\$142,566,268	\$35,657,290	\$706,563	\$156,852	\$36,520,705	\$106,045,563	25.62%

(A) Equalized assessed values are per the County Clerk and are reported gross of exemptions, tax increment financing and enterprise zone abatements that are later deducted in calculating the tax bills.

(B) Debt limit is per Illinois Compiled Statutes 55 ILCS 5/5-1012.

County of Champaign, Illinois
Outstanding Debt Ratios
Last Ten Fiscal Years

Table XIII

Fiscal Year	Governmental Activities			Business- Type <u>Activities</u> Capital Leases	Primary Government Total Debt Outstanding	(A) Personal Income (in thousands)	Outstanding Debt as Percentage of Personal Income	(A) Population	Outstanding Debt Per Capita
	General Obligation Bonds	Inter- governmental Loans	Capital Leases						
2011	\$51,541,757	\$234,063	\$0	\$0	\$51,775,820	\$6,839,133	0.76%	201,370	\$257.12
2010	\$52,121,757	\$286,563	\$0	\$0	\$52,408,320	\$6,839,133	0.77%	201,370	\$260.26
2009	\$55,262,315	\$339,063	\$0	\$0	\$55,601,378	\$6,632,758	0.84%	199,968	\$278.05
2008	\$58,368,675	\$391,563	\$0	\$0	\$58,760,238	\$6,770,026	0.87%	197,570	\$297.41
2007	\$61,010,755	\$444,063	\$85,169	\$9,553	\$61,549,540	\$6,141,096	1.00%	196,621	\$313.04
2006	\$55,679,661	\$496,563	\$266,444	\$16,457	\$56,459,125	\$5,774,493	0.98%	193,844	\$291.26
2005	\$51,781,939	\$549,063	\$372,482	\$0	\$52,703,484	\$5,448,339	0.97%	190,659	\$276.43
2004	\$53,581,902	\$601,563	\$101,195	\$0	\$54,284,660	\$5,616,903	0.97%	188,617	\$287.80
2003	\$54,642,290	\$654,063	\$160,266	\$0	\$55,456,619	\$5,768,865	0.96%	187,013	\$296.54
2002	\$35,657,290	\$706,563	\$156,852	\$0	\$36,520,705	\$5,062,062	0.72%	184,198	\$198.27

(A) Personal income and population estimates are per the Bureau of Economic Analysis, U.S. Dept. of Commerce. Data for the most recent year is not available, so data from the previous year is used.

County of Champaign, Illinois
Net General Bonded Debt Ratios
Last Ten Fiscal Years

Table XIV

Fiscal Year	(A) Gross Bonded Debt Outstanding	(B) Resources Restricted for Principal Repayment	Net Bonded Debt Outstanding	(C) Equalized Assessed Value	Ratio of Net Bonded Debt To Assessed Value	(D) Population	Net Bonded Debt Per Capita
2011	\$51,541,757	\$3,944,614	\$47,597,143	\$3,561,497,476	1.34%	201,370	\$236.37
2010	\$52,121,757	\$3,087,078	\$49,034,679	\$3,537,653,786	1.39%	201,370	\$243.51
2009	\$55,262,315	\$2,538,294	\$52,724,021	\$3,485,212,304	1.51%	199,968	\$263.66
2008	\$58,368,675	\$2,371,145	\$55,997,530	\$3,296,192,580	1.70%	197,570	\$283.43
2007	\$61,010,755	\$1,902,724	\$59,108,031	\$3,041,810,510	1.94%	196,621	\$300.62
2006	\$55,679,661	\$1,306,926	\$54,372,735	\$2,801,111,358	1.94%	193,844	\$280.50
2005	\$51,781,939	\$1,722,005	\$50,059,934	\$2,587,805,754	1.93%	190,659	\$262.56
2004	\$53,581,902	\$1,224,283	\$52,357,619	\$2,463,518,814	2.13%	188,617	\$277.59
2003	\$54,642,290	\$747,879	\$53,894,411	\$2,331,253,331	2.31%	187,013	\$288.19
2002	\$35,657,290	\$88,782	\$35,568,508	\$2,223,911,599	1.60%	184,198	\$193.10

(A) Gross bonded debt includes general obligation bond principal outstanding at year end.

(B) Net assets restricted for debt service have been reduced to the amount that is for principal repayment only.

(C) Assessed value is reported for the year in which related taxes are received by the County. The equalized assessed value shown is per the County Clerk and is after multipliers and deductions have been applied, i.e. the value on which the tax bills are computed.

(D) Population estimates are per the Bureau of Economic Analysis, U.S. Dept. of Commerce. Data for the most recent year is not available, so data from the previous year is used.

County of Champaign, Illinois
Demographic Statistics
Last Ten Fiscal Years

Table XV

Year	(A) Estimated Population	(A) Personal Income (in thousands)	(A) Per Capita Personal Income	(B) Labor Force	(B) Unemployment Rate	(C) Registered Voters	(C) Voter Turnout	(D) School Enrollment
2011				100,761	8.4%			23,429
2010	201,370	\$6,839,133	\$33,963	106,393	9.0%	122,441	44.8%	23,356
2009	199,968	\$6,632,758	\$33,169	104,819	8.2%			23,085
2008	197,570	\$6,770,026	\$34,266	105,980	5.7%	123,150	68.9%	23,361
2007	196,621	\$6,141,096	\$31,233	105,053	4.3%			23,458
2006	193,844	\$5,774,493	\$29,789	104,451	3.7%	113,905	47.3%	23,924
2005	190,659	\$5,448,339	\$28,576	102,196	3.9%			24,052
2004	188,617	\$5,616,903	\$29,779	97,211	4.6%	122,739	68.6%	23,882
2003	187,013	\$5,768,865	\$30,847	100,196	3.3%			23,613
2002	184,198	\$5,062,062	\$27,482	100,301	3.2%	99,225	54.7%	23,937

(A) Population estimates and personal income are per the U.S. Dept. of Commerce - Bureau of Economic Analysis. Figures for the most current year(s) are unavailable.

(B) Labor force and unemployment figures are per the Illinois Dept. of Employment Security. The figures are annual averages accumulated by place of residence.

(C) Voter statistics are per the County Clerk and are shown for general election years only.

(D) School enrollment statistics are per the Regional Office of Education for Champaign and Ford Counties. The figures include elementary and secondary public schools in Champaign County.

Table XVI

County of Champaign, Illinois
Non-agricultural Employment Statistics
Last Ten Fiscal Years

Year	Manufacturing	Construction	Transportation & Utilities	Wholesale & Retail Trade	Leisure & Hospitality	Health Care & Social Assistance	Other Services	Government	Total Number of Jobs
2011	7,019	2,893	2,712	12,841	9,565	11,981	16,853	32,685	96,549
2010	6,921	3,006	2,814	12,989	9,884	11,898	16,835	35,471	99,818
2009	7,345	3,213	2,807	13,139	9,656	12,082	17,095	36,873	102,210
2008	8,700	3,929	2,867	13,999	9,898	12,116	17,836	35,760	105,105
2007	9,317	3,643	2,756	13,988	10,082	11,757	17,515	35,314	104,372
2006	9,194	3,627	3,075	13,474	9,857	11,509	17,356	35,455	103,547
2005	9,461	3,800	3,282	13,029	10,026	11,255	16,985	35,241	103,079
2004	10,060	3,846	3,171	13,392	9,919	11,027	16,451	35,271	103,137
2003	10,212	3,892	3,066	13,687	10,279	10,832	16,075	36,062	104,105
2002	10,146	3,892	3,269	13,732	10,062	10,911	16,464	36,321	104,797

Note: Statistics are per the Illinois Dept. of Employment Security for Champaign County. The figures are annual averages of number of jobs and are accumulated by place of work.

County of Champaign, Illinois
Principal Employers
Current Year and Five Years Ago

Table XVII

<u>Employer</u>	<u>2011</u>			<u>2006 (A)</u>		
	<u>Number of Employees</u>	<u>Rank</u>	<u>% of Total Employment</u>	<u>Number of Employees</u>	<u>Rank</u>	<u>% of Total Employment</u>
University of Illinois at Urbana-Champaign (Post-Secondary Education)	27,215	1	28.19%	20,572	1	19.88%
Carle Foundation Hospital (and Clinic as of 2010) (Health Care)	4,843	2	5.02%	2,750	3	2.66%
Carle Clinic (merged with hospital in 2010) (Health Care)				2,919	2	2.82%
Parkland Community College (Post-Secondary Education)	1,549	3	1.60%	1,200	7	1.16%
Champaign School District (Elementary & Secondary Education)	1,404	4	1.45%	1,305	4	1.26%
Kraft Foods, Inc. (Food Products)	1,324	5	1.37%	1,300	5	1.26%
Walmart Stores (Discount Retailer)	1,026	6	1.06%	1,050	8	1.01%
Urbana School District (Elementary & Secondary Education)	985	7	1.02%			
County of Champaign (Local Government)	961	8	1.00%	899	10	0.87%
PlastiPak Packaging, Inc. (Plastic Packaging Materials Manufacturer)	810	9	0.84%			
Christie Clinic (Health Care)	785	10	0.81%			
Provena Covenant Medical Center (Health Care)				1,200	6	1.16%
Kirby Foods Inc. (Retail Grocery)				950	9	0.92%
	<u>40,902</u>		<u>42.36%</u>	<u>34,145</u>		<u>33.00%</u>
Total Employment in Champaign County	<u><u>96,549</u></u>		<u><u>100.00%</u></u>	<u><u>103,500</u></u>		<u><u>100.00%</u></u>

Source: Champaign County Economic Development Corporation, Top Employers Directory, updated with phone inquiries to the larger employers.

(A) Data is not available for nine years ago (2002), so data for the closest year available (2006) is displayed for comparison.

County of Champaign, Illinois
Salaries of Principal County Officials
November 30, 2011

<u>TITLE</u>	<u>NAME</u>	<u>ANNUAL SALARY</u>	<u>STATE SALARY STIPEND</u>
Auditor	Tony Fabri	\$83,007	(A) \$6,500
Circuit Clerk	Linda Frank	\$86,606	(A) \$6,500
Coroner	Duane Northrup	\$83,007	(A) \$6,500
County Board Chairman	C. Pius Weibel	\$29,274	
County Clerk	Gordy Hulten	\$83,275	(A) \$6,500
Recorder	Barbara Frasca	\$83,007	(A) \$6,500
Sheriff	Daniel Walsh	\$104,132	(A) \$2,600
Public Safety Director	Daniel Walsh	\$4,000	
State's Attorney	Julia Rietz	\$166,508	
Treasurer / Collector	Daniel Welch	\$83,275	(A) \$2,600
Animal Control Director	Stephanie Joos	\$56,394	
Board of Review Chairman	Wayne Williams	\$34,944	
Child Advocacy Center Director	Michael Williams	\$49,628	
County Administrator	Debra Busey	\$124,995	
County Highway Engineer	Jeffrey Blue	\$123,287	
Court Services Director	Joseph Gordon	\$87,828	
Emergency Management Agency Director	William Keller	\$58,988	
Mental Health Board Director	Peter Tracy	\$115,967	
Nursing Home Administrator	Chuck Schuette	\$100,000	(C)
Public Defender	Randall Rosenbaum	\$149,858	
Reg. Planning Comm. Chief Exec. Officer	Cameron Moore	\$133,926	
Supervisor of Assessments	Stan Jenkins	\$65,696	(A) \$1,200
Zoning and Enforcement Director	John Hall	\$69,381	
Circuit Judge	Arnold Blockman	\$180,802	(B)
Circuit Judge	Harry Clem	\$180,802	(B)
Circuit Judge	Thomas Difanis	\$180,802	(B)
Circuit Judge	Jeffrey Ford	\$180,802	(B)
Circuit Judge	Michael Q. Jones	\$180,802	(B)
Circuit Judge	Heidi Ladd	\$180,802	(B)
Associate Circuit Judge	Holly Clemons	\$171,762	(B)
Associate Circuit Judge	John Kennedy	\$171,762	(B)
Associate Circuit Judge	Richard Klaus	\$171,762	(B)
Associate Circuit Judge	Chase Leonhard	\$171,762	(B)
Associate Circuit Judge	Brian McPheters	\$171,762	(B)

(A) The State of Illinois pays stipends to the Auditor, Circuit Clerk, Coroner, County Clerk, Recorder, Sheriff, Treasurer and Supervisor of Assessments in addition to their salaries paid by the County.

(B) Judges' salaries are paid by the State of Illinois.

(C) As of July, 2008, the Nursing Home Administrator is an employee of the management firm that was contracted to manage the County Nursing Home, Management Performance Associates, Inc.

Table XIX

County of Champaign, Illinois
County Employees by Function / Program
Last Seven Fiscal Years

Function / Program	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
Governmental Activities:										
General Government	83.9	86.0	94.0	91.0	90.0	86.3	84.8	(A)	(A)	(A)
Justice & Public Safety	341.8	352.9	373.5	371.5	371.0	364.5	376.0	(A)	(A)	(A)
Health	12.0	11.0	5.0	5.0	5.0	5.0	5.0	(A)	(A)	(A)
Education	117.7	88.3	91.6	96.5	83.4	83.4	85.4	(A)	(A)	(A)
Development	65.6	67.7	56.5	53.5	48.0	48.0	51.0	(A)	(A)	(A)
Highways & Bridges	22.0	23.0	23.0	24.0	24.0	24.0	24.0	(A)	(A)	(A)
Business-Type Activities:										
Nursing Home	203.0	203.5	253.0	254.0	254.0	260.0	236.5	(A)	(A)	(A)
Total	846.0	832.4	896.6	895.5	875.4	871.2	862.7			

Note: Figures are full-time-equivalent positions per the County-Wide Staffing Budget.

(A) Information for prior fiscal years is not available.

County of Champaign, Illinois
Operating Indicators by Function / Program
Last Six Fiscal Years

Table XX

		2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
<u>General Government:</u>											
Administrative Services	Meeting agendas prepared	73	53	135	135	127	127	(A)	(A)	(A)	(A)
	Meeting minutes prepared	73	53	115	117	115	115	(A)	(A)	(A)	(A)
County Auditor	Accounts Payable checks issued	16,675	16,652	18,229	17,122	17,335	16,086	(A)	(A)	(A)	(A)
	Accounting transactions processed	94,302	91,340	92,096	84,886	92,470	90,219	(A)	(A)	(A)	(A)
Recorder of Deeds	Documents recorded	28,217	31,757	36,608	31,419	36,000	35,555	(A)	(A)	(A)	(A)
	Documents converted to digital format	3,326	0	90,000	96,000	72,000	65,000	(A)	(A)	(A)	(A)
Supervisor of Assessments	Number of tax parcels	73,150	72,981	76,500	75,153	73,897	72,183	(A)	(A)	(A)	(A)
	Total assessor changes	17,741	12,870	30,000	26,000	26,854	37,850	(A)	(A)	(A)	(A)
	Complaints addressed	2,104	1,396	1,200	1,200	1,473	982	(A)	(A)	(A)	(A)
County Treasurer	Number of receipts entered	6,679	12,110	7,464	7,319	7,100	6,922	(A)	(A)	(A)	(A)
	Number of tax bills sent	73,581	73,314	72,874	71,812	70,093	69,958	(A)	(A)	(A)	(A)
	Number of website hits	4,987	4,378	12,700	10,500	11,500	6,000	(A)	(A)	(A)	(A)
<u>Justice & Public Safety:</u>											
Circuit Clerk	Total court cases opened	38,288	48,065	44,841	47,209	47,062	47,062	(A)	(A)	(A)	(A)
	Total court cases closed	37,694	40,845	46,365	45,469	53,355	53,355	(A)	(A)	(A)	(A)
	Web site specific case requests	6,373,591	3,768,666	13,384,967	6,925,161	5,173,169	5,173,169	(A)	(A)	(A)	(A)
	Child support payments processed	\$1,779,017	\$2,245,000	\$2,316,875	\$2,563,643	\$2,743,846	\$2,906,684	(A)	(A)	(A)	(A)
Public Defender	Cases opened: Felony	2,341	2,054	2,223	2,472	2,516	2,376	(A)	(A)	(A)	(A)
	Cases opened: Misdemeanor/Traffic	4,321	4,957	5,614	3,720	3,926	4,032	(A)	(A)	(A)	(A)
	Cases opened: Juvenile	411	392	404	300	365	396	(A)	(A)	(A)	(A)
Sheriff	Calls for service answered	22,525	25,274	32,061	32,189	25,002	31,477	(A)	(A)	(A)	(A)
	Traffic citations written	3,266	2,967	2,600	2,519	3,100	3,169	(A)	(A)	(A)	(A)
	Civil process papers served	8,597	9,049	8,987	11,316	10,842	10,875	(A)	(A)	(A)	(A)
	Jail book-ins annually	7,719	7,795	8,810	9,326	9,000	9,016	(A)	(A)	(A)	(A)
State's Attorney	Police reports reviewed	8,400	8,143	8,000	7,500	7,500	7,000	(A)	(A)	(A)	(A)
	Felony cases filed	2,100	2,166	2,183	2,329	2,270	2,135	(A)	(A)	(A)	(A)
	Misdemeanor cases filed	1,400	1,453	1,737	1,714	1,610	1,603	(A)	(A)	(A)	(A)
	Abuse/Neglect Petitions filed	104	78	82	91	108	104	(A)	(A)	(A)	(A)
Coroner	Deaths investigated	1,583	1,455	1,517	1,408	1,510	1,545	(A)	(A)	(A)	(A)
	Deaths requiring autopsy	120	109	119	140	100	86	(A)	(A)	(A)	(A)
	Cremation permits issued	614	550	580	549	462	435	(A)	(A)	(A)	(A)
Juvenile Detention Center	Number of admissions	445	476	499	438	406	317	(A)	(A)	(A)	(A)
	Average daily population	16	16	21	19	12	12	(A)	(A)	(A)	(A)
Animal Control	Animals spayed/neutered	171	195	750	665	523	214	(A)	(A)	(A)	(A)
	Animals impounded	1,925	2,073	2,000	2,030	1,973	1,921	(A)	(A)	(A)	(A)
	Animals registered	17,534	17,017	15,500	17,084	15,730	15,884	(A)	(A)	(A)	(A)
<u>Development:</u>											
Zoning & Enforcement	Zoning use permit applications	158	132	190	212	233	243	(A)	(A)	(A)	(A)
	Zoning cases completed by ZBA	16	19	23	30	40	41	(A)	(A)	(A)	(A)
	Zoning complaints received	100	99	107	122	108	107	(A)	(A)	(A)	(A)
	Complaints resolved	224	119	131	33	28	19	(A)	(A)	(A)	(A)
<u>Social Services:</u>											
Nursing Home	Patient days per year	70,644	71,801	67,938	62,454	68,540	72,903	(A)	(A)	(A)	(A)
	Average daily census	194	197	186	171	188	200	(A)	(A)	(A)	(A)

Note: Data is provided by various County departments.
(A) Data for fiscal years prior to 2006 is not available.

County of Champaign, Illinois
 Capital Asset Statistics by Function / Program
 Last Six Fiscal Years

Table XXI

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
General Government:										
Public Properties										
Buildings maintained (quantity)	17	17	17	17	18	18	(A)	(A)	(A)	(A)
Buildings maintained (square footage)	790,436	766,000	766,000	766,000	599,533	599,533	(A)	(A)	(A)	(A)
Grounds maintained (acres)	49	50	50	50	50	50	(A)	(A)	(A)	(A)
Justice & Public Safety:										
Sheriff										
Patrol cars	58	58	51	51	39	39	(A)	(A)	(A)	(A)
Other Sheriff/Corrections vehicles	24	24	32	32	31	31	(A)	(A)	(A)	(A)
Main Street Jail capacity	131	132	132	132	132	132	(A)	(A)	(A)	(A)
Satellite Jail capacity	182	147	147	147	147	147	(A)	(A)	(A)	(A)
Jail overflow capacity	40	30	30	30	30	30	(A)	(A)	(A)	(A)
Highways and Bridges:										
Highway										
Highways maintained (miles)	193	189	189	191	191	191	(A)	(A)	(A)	(A)
Bridges maintained (quantity)	73	72	72	72	72	72	(A)	(A)	(A)	(A)
Social Services:										
Nursing Home										
Nursing Home capacity	243	243	243	243	243	243	(A)	(A)	(A)	(A)

Note: Data is provided by various County departments.

(A) Data for fiscal years prior to 2006 is not available.