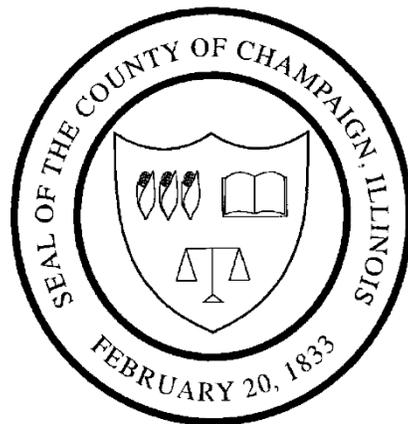


***County of  
Champaign,  
Illinois***

***Comprehensive  
Annual Financial Report***

***Fiscal Year Ended  
November 30, 2012***





***County of  
Champaign,  
Illinois***

***Comprehensive  
Annual Financial Report***

***Fiscal Year Ended  
November 30, 2012***

*Presented by: John Farney  
Champaign County Auditor  
Prepared by: Barbara J. Ramsay, CPA  
Chief Deputy Auditor  
1776 E. Washington  
Urbana, IL 61802*



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# **Introductory Section**





**OFFICE OF THE AUDITOR**  
CHAMPAIGN COUNTY, ILLINOIS

October 24, 2013

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, 2012 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, 2012, 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 the 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.

For the year ending November 30, 2012, there were 27 elected County Board members, 3 from each of 9 districts. Beginning December 1, 2012, the board was reorganized with 22 County Board members, 2 from each of 11 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 decades, 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 27,000 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 average unemployment rate for Champaign County dropped to 8.0% in 2012, a decrease from the previous year's rate of 8.4%, though still well above the 5.7% experienced in 2008. Champaign County's unemployment rate continues to compare favorably to the state average of 8.9% and the national average of 8.1%.

**Long term financial planning.** The ending budgetary-basis fund balance for the general fund has grown to 13.7% of actual total general fund expenditures and transfers out. A goal of 12.5% is set forth in policy guidelines adopted by the County Board for budgetary and planning purposes. Change in that fund balance can be attributed to conservative spending in conjunction with improving revenues from the licenses, permits and charges for services.

The previous decade saw significant construction activity by Champaign County government, with most of those construction projects now completed. However, an aging and antiquated Downtown Jail has taken the forefront in any discussion of future building projects. Efforts are being made to reduce overcrowding and utilize existing facilities without having to expand existing correctional facilities. However, construction of an addition to the existing Satellite Jail or remodeling of the Downtown Jail has been discussed publicly, and may be pursued within the next several years. Construction by Champaign County government has dropped off sharply in recent years, 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.

Finally, the Champaign County Nursing Home continues to be an area of financial concern. The Home will again finish the year with a negative outlook. Policy makers on the County Board have begun discussion in the local media about the future of the Home, contract bidding for the Nursing Home Management, long term plans for County involvement, and options to maximize value to County residents.

**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, 2012 the County had \$38,146,518 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**

This report comes during a time of transition in the Champaign County Auditor's Office. 2012 saw the election of a new County Auditor, as well as the retirement of the Chief Deputy/Accounting Manager, a thirty-plus year veteran of the office. Even with the challenges

that those transitions have presented, we believe this report to be of exceptional accuracy and quality.

I would like to thank several people for their hard work on this year's Comprehensive Annual Financial Report. The entire staff of the Champaign County Auditor's Office contributed to this document, and their dedication to their work must be recognized. This report is primarily the work of Chief Deputy/Accounting Manager, Barbara Ramsay, CPA. I would like to express my appreciation to her and all the members of the department.

I would also like to thank the team at CliftonLarsonAllen, LLP, for their guidance and assistance throughout the audit process. As this is the first report issued under a new County Auditor and Chief Deputy/Accounting Manager, their counsel, influence and willingness to work with staff was greatly appreciated. Credit also must be given to Champaign County Board Chairman Alan Kurtz, Finance Committee Deputy Chair Christopher Alix, County Administrator Deb Busey and the entire Champaign County Board for their support for maintaining the highest standards of professionalism in the management of the County's finances and to Countywide Elected Officials and Department Heads for their cooperation in the audit process.

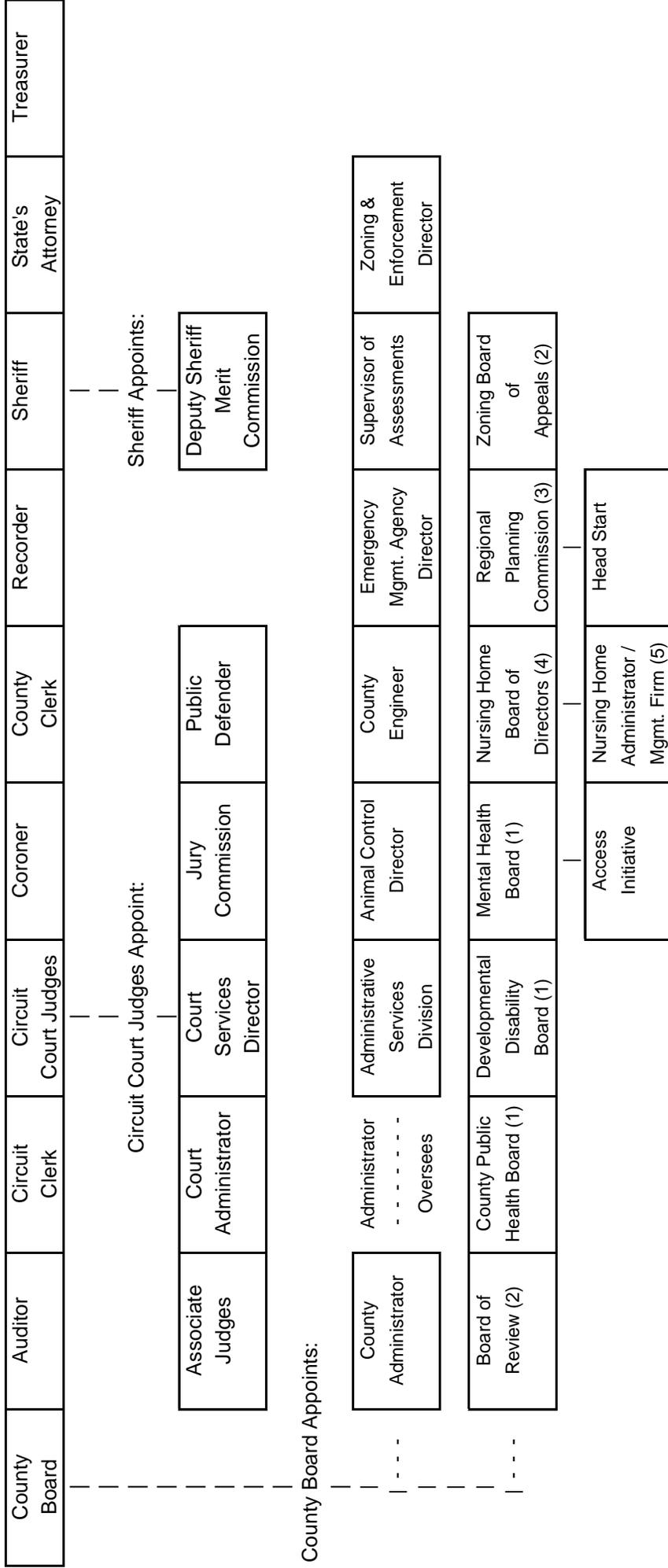
Respectfully submitted,

A handwritten signature in black ink that reads "John Farney". The signature is written in a cursive, flowing style with a large initial "J" and "F".

JOHN FARNEY  
CHAMPAIGN COUNTY AUDITOR

COUNTY OF CHAMPAIGN, ILLINOIS  
ORGANIZATION CHART  
November 30, 2012

VOTERS ELECT:



(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, 2012

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  
Jeff Kibler  
Alan Kurtz

County Clerk  
Gordy Hulten

Ralph Langenheim  
Gary Maxwell  
Brendan McGinty  
Diane Michaels  
Max Mitchell

Recorder  
Barbara Frasca

W. Stephen Moser  
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, 2012

Animal Control Director

Stephanie Joos

Emergency Management

Agency Director

John Carlson

Associate Circuit Judges

Holly Clemons

John Kennedy

Richard Klaus

Chase Leonhard

Brian McPheters

Mental Health Board

Executive Director

Peter Tracy

Board of Review Chairman

Elizabeth Burgener-Patton

Nursing Home Administrator

Karen Noffke

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, 2012

DATE OF INCORPORATION: February 20, 1833

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

COUNTY EMPLOYEES: 786 full-time, 231 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
		2011	201,685
		2012 (est.)	203,276

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

TRANSPORTATION: Passenger airlines (1); railroad lines (1); bus lines (4);  
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 27,511 people--7,613 academic, 4,673 non-academic, 8,450 graduate student academic, and 6,775 other student employees. Student enrollment is 42,883. The University also owns and operates an airport and 4,253 acres of experimental fields.

Parkland Community College: A two-year community college with 8,679 students and 1,549 employees, Parkland serves portions of twelve counties in East Central Illinois.

County of Champaign, Illinois  
Fund Descriptions  
November, 2012

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, 2012

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, 2012

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, 2012

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)].

State's Attorney Records Automation Fund 633: Funds will be used by the State's Attorney to establish and maintain automated record keeping systems including but not limited to expenditure for hardware, software, research and developments costs and associated personnel costs [55ILCS 5/4-2002]

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.

WIA-Workforce Development Fund 110: Federal grants for education and workforce development programs, provided by the federal Workforce Investment Act (WIA), for job

County of Champaign, Illinois  
Fund Descriptions  
November, 2012

seekers, laid off workers, youth, incumbent workers, new workers, veteran, persons with disabilities and employers. Use is restricted by grant agreements.

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].

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.

County of Champaign, Illinois  
Fund Descriptions  
November, 2012

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].

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.

County of Champaign, Illinois  
Fund Descriptions  
November, 2012

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, 2012

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, 2012

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, 2012

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, 2012

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, 2012, 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, Illinois as of November 30, 2012, 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 October 21, 2013 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.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 23 through 34 and 41 through 42 be presented to supplement the basic financial statements, such information although not a part of the basic financial statements is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. 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. The combining and individual non-major fund financial statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical tables 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, IL  
October 21, 2013

MANAGEMENT'S DISCUSSION  
AND ANALYSIS



## County of Champaign, Illinois

### Management's Discussion and Analysis

November 30, 2012

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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, 2012. 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 \$85,067,484 (*net assets*). This represents an increase in total net assets of approximately \$2.4 million from 2011 to 2012. Net assets related to Governmental Activities increased by \$3.1million from 2011 to 2012 and this was off-set by a \$0.7 million decrease in the net assets of the Business-Type Activities from 2011 to 2012. A significant portion of the increase in the nets assets of the governmental activities can be attributed to the increase in Operating Grants & Contributions.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$36,346,908. The majority of this amount, \$32,563,334, is *restricted* to use for specific purposes because of state statutes, grantor/donor stipulations, or debt covenants. The 2012 ending fund balance represents an increase of \$579,657 over the prior year. This is the second year of increases and is showing a positive trend given the 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 \$3,657,779, or 11.7% of total general fund expenditures, very close to the 11.6% for FY2011.
- Champaign County's total bonded debt decreased by \$3,748,787 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 35-36 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 51 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 46 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 37-42.

***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 43-46.

***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 47-48 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 49-79 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 80 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 81-102 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 \$85,067,484 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 (\$61,939,159 or 72.8%) 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 \$32,473,921, represents resources that are subject to external restrictions on how they may be used. Of this amount, \$17,802,018 is restricted by state statutes, \$10,268,089 is restricted by grantor/donor

stipulations, and \$4,403,814 is restricted by debt covenants. This leaves a deficit balance of (\$9,345,596) in *unrestricted net assets*.

Also worth noting is that \$15,580,065 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, 2012.

For the last six 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 four years.

### County of Champaign's Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2012	2011	2012	2011	2012	2011
Current and Other Assets	\$80,389,718	\$76,985,117	\$4,463,060	\$6,346,070	\$84,852,778	\$83,331,187
Capital Assets	73,207,770	74,891,598	20,645,195	21,319,045	93,852,965	96,210,643
Total Assets	153,597,488	151,876,715	25,108,255	27,665,115	178,705,743	179,541,830
Current and Other Liabilities	\$38,280,333	\$36,352,160	\$2,991,225	\$4,887,777	\$41,271,558	\$41,239,937
Long-term Liabilities	52,222,514	55,520,149	144,187	125,564	52,366,701	55,645,713
Total Liabilities	90,502,847	91,872,309	3,135,412	5,013,341	93,638,259	96,885,650
Net Assets:						
Invested in Capital Assets	\$41,293,964	\$41,320,262	\$20,645,195	\$21,319,045	\$61,939,159	\$62,639,307
Restricted	32,473,921	31,290,457	0	0	32,473,921	31,290,457
Unrestricted	(10,673,244)	(12,606,313)	1,327,648	1,332,729	(9,345,596)	(11,273,584)
Total Net Assets	63,094,641	60,004,406	21,972,843	22,651,774	85,067,484	82,656,180

**Governmental Activities.** Net assets reported for governmental activities increased by \$3.09 million or 5.1% from 2011 to 2012. This was mainly due to increases in revenues for licenses and permits in the County Recorder's department, charges for services provided by the Regional Planning Commission, and increases in grants & contributions not restricted to specific programs.

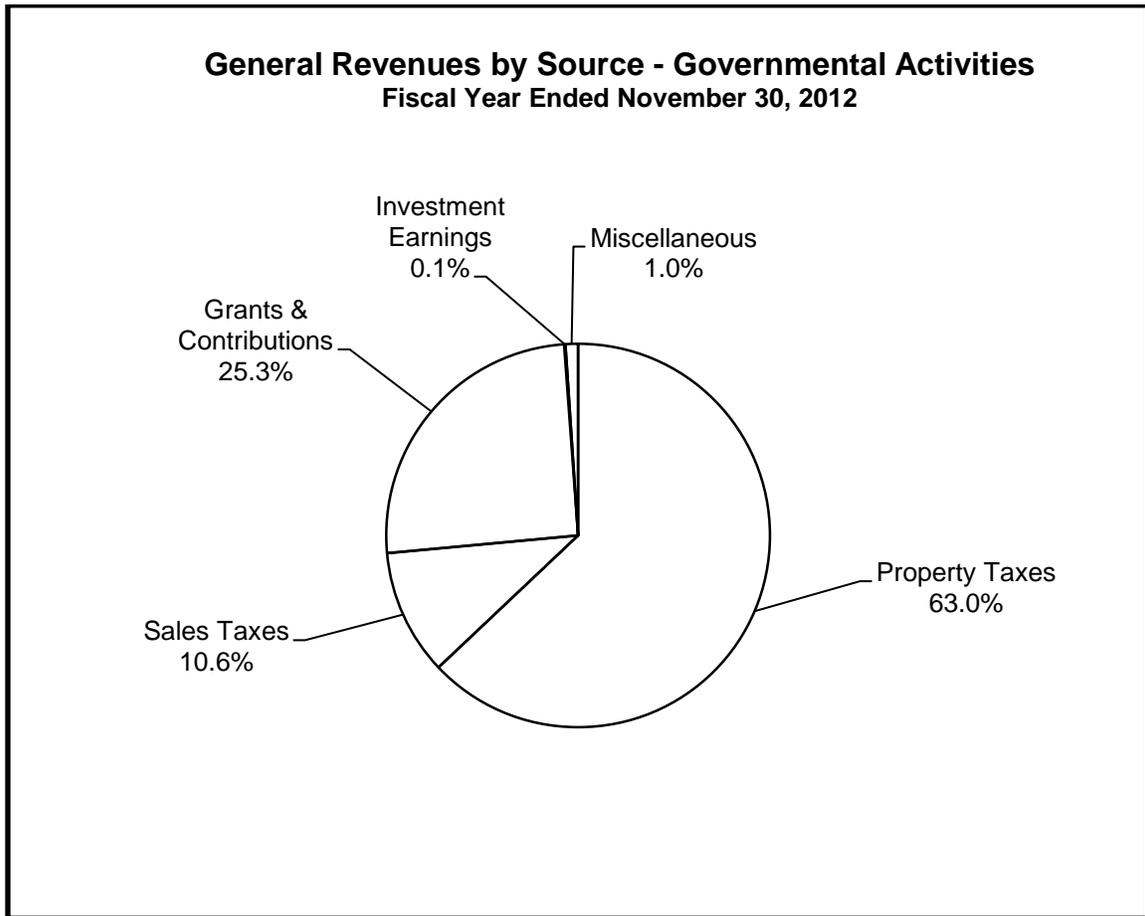
**Business-Type Activities.** Net assets reported for business-type activities decreased by \$0.7 million from 2011 to 2012. This is mostly due to a reduction in net charges for services combined with higher expenses for employee compensation and bad debt expenses for revenues related to 2009 and prior. Net revenues properly reflect amounts that cannot reasonably be collected. In addition, the Nursing Home still receives a subsidy from property taxes. Without this subsidy, net assets would have decreased by an additional \$1.03 million in FY12.

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

### County of Champaign's Changes in Net Assets

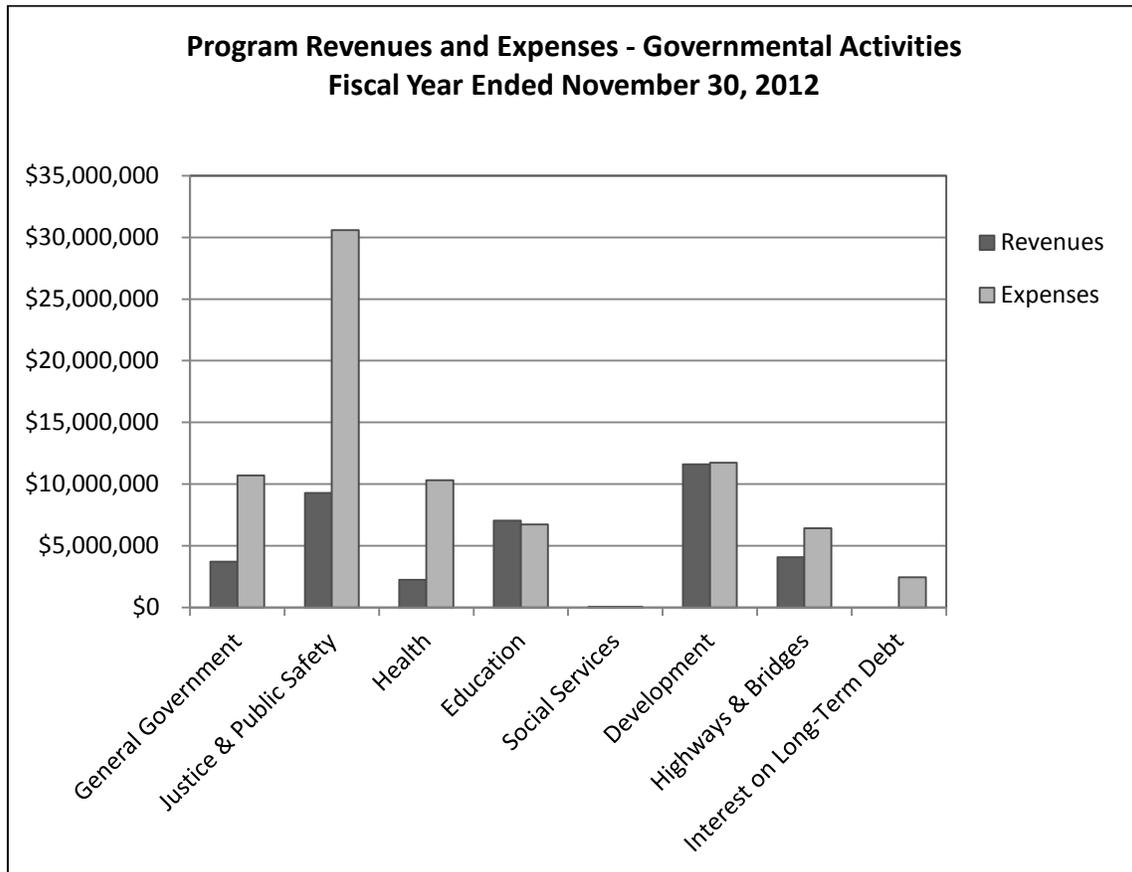
	Governmental Activities		Business-Type Activities		Total	
	2012	2011	2012	2011	2012	2011
Revenues:						
Program Revenues:						
Charges for Services	\$10,537,199	\$9,202,400	\$14,298,033	\$15,208,361	\$24,835,232	\$24,410,761
Operating Grants & Contributions	27,444,051	24,486,579	0	0	27,444,051	24,486,579
Capital Grants & Contributions	15,500	1,095,753	0	52,160	15,500	1,147,913
General Revenues:						
Property Taxes	27,539,026	27,119,298	1,025,248	1,005,595	28,564,274	28,124,893
Public Safety Sales Taxes	4,564,828	4,448,842	0	0	4,564,828	4,448,842
Hotel/Motel & Auto Rental Taxes	56,110	41,372	0	0	56,110	41,372
Grants & Contributions Not Restricted to Specific Programs	11,078,533	10,408,115	0	0	11,078,533	10,408,115
Investment Earnings	46,418	46,081	1,274	533	47,692	46,614
Miscellaneous	461,427	401,239	5,287	13,473	466,714	414,712
Gain - Disposal of Capital Assets	0	0	0	0	0	0
<b>Total Revenues</b>	<b>81,743,092</b>	<b>77,249,679</b>	<b>15,329,842</b>	<b>16,280,122</b>	<b>97,072,934</b>	<b>93,529,801</b>
Expenses:						
General Government	\$10,690,161	\$10,829,162	\$0	\$0	\$10,690,161	\$10,829,162
Justice & Public Safety	30,578,631	29,656,025	0	0	30,578,631	29,656,025
Health	10,310,326	9,689,461	0	0	10,310,326	9,689,461
Education	6,736,409	6,483,511	0	0	6,736,409	6,483,511
Social Services	50,618	46,747	0	0	50,618	46,747
Development	11,731,325	11,143,357	0	0	11,731,325	11,143,357
Highways & Bridges	6,425,098	6,871,971	0	0	6,425,098	6,871,971
Interest on Long-Term Debt	2,437,391	2,565,982	0	0	2,437,391	2,565,982
Nursing Home	0	0	15,701,671	15,028,154	15,701,671	15,028,154
<b>Total Expenses</b>	<b>78,959,959</b>	<b>77,286,216</b>	<b>15,701,671</b>	<b>15,028,154</b>	<b>94,661,630</b>	<b>92,314,370</b>
Increase (Decrease) in Net Assets						
Before Transfers	2,783,133	(36,537)	(371,829)	1,251,968	2,411,304	1,215,431
Transfers	307,102	308,909	(307,102)	(308,909)	0	0
Increase (Decrease) in Net Assets	3,090,235	272,372	(678,931)	943,059	2,411,304	1,215,431
Beginning Net Assets	60,004,406	59,732,034	22,651,774	21,708,715	82,656,180	81,440,749
Ending Net Assets	63,094,641	60,004,406	21,972,843	22,651,774	85,067,484	82,656,180

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 (63.0%) 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 \$30,578,631, or 38.7% of total expenses of \$78,959,959. Development expenses were the next largest at \$11,731,325, or 14.9% of total expenses, followed by General Government at \$10,690,161 or 13.5%. Overall expenses increased \$1.7 million over the previous year, with the largest percentage increase in the Health category. FY2012 included the first full year of expenses under a new federal grant program providing services for youth development.

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



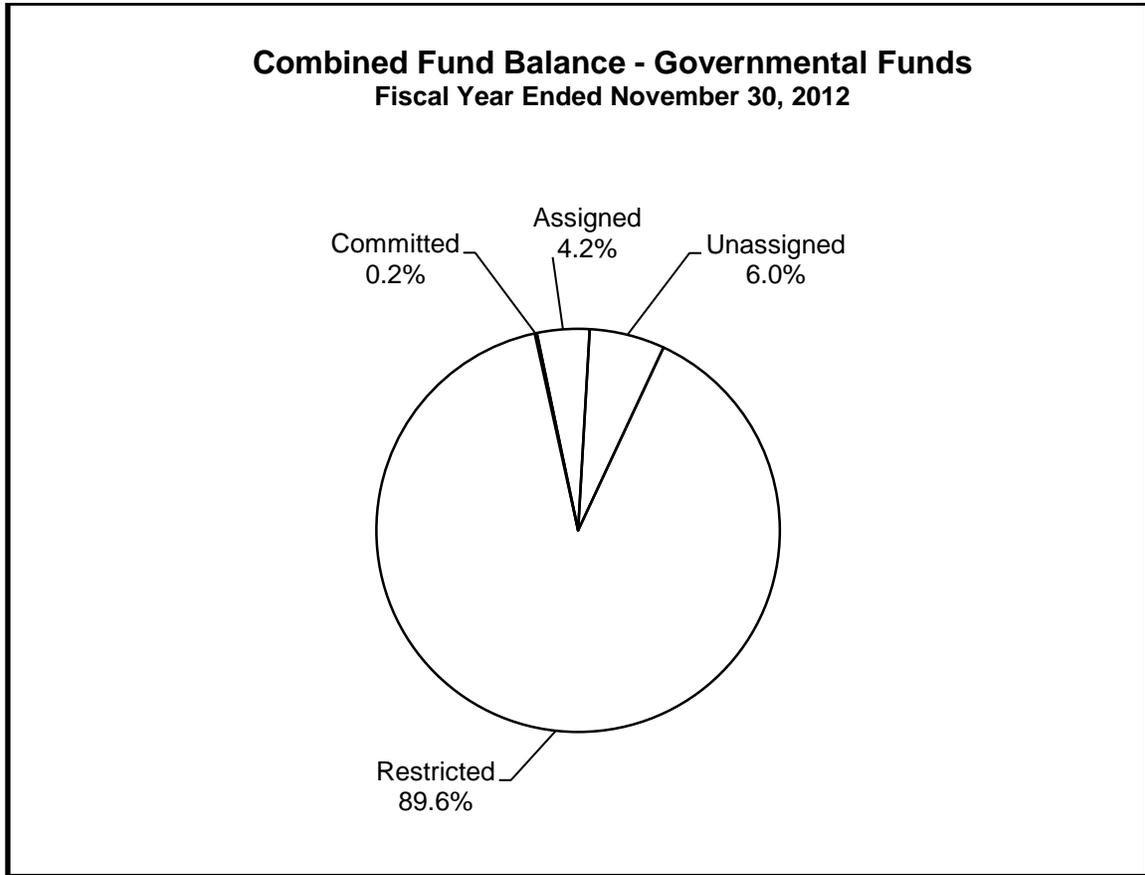
**Financial Analysis of the Government’s Funds**

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 \$36,346,908, an increase of \$579,657 in comparison with the prior year. Of the ending fund balance, \$32,563,334 (89.6%) is externally *restricted* by state statutes, grantor/donor stipulations, or debt covenants, and may only be used for specified purposes. Another 4.4% is either *committed* to a specific purpose by County Board resolution or *assigned* to a specific purpose by County

officials. The remaining \$2,189,493 (6.0%) 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 2012 fiscal year, the total fund balance of the general fund was \$3,930,086 which represents 12.6% of total general fund expenditures. Fund balance of \$272,307 is restricted for repayment of debt, leaving \$3,657,779 unassigned and available for spending on any purpose. The total fund balance of the General Fund increased in 2012 by \$143,572 or 3.8%.

Of the other major governmental funds, the Mental Health Fund saw a modest increase in fund balance of \$125,102 (6.2%) in 2012, while the Developmental Disability Fund saw a small increase of \$15,494 (1.0%). The fund balance in the Illinois Municipal Retirement Fund increased by \$54,915 (4.1%) in 2012. 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 increase by \$465,381 (281.1%) in 2012, following a decrease of \$291,675 (63.8%) in 2011. Under the majority of grants and contracts,

spending occurs first, and then the Regional Planning Commission must wait for reimbursement from the granting agencies. In FY 2012, however, there was a 9% increase in intergovernmental revenue and a 35% increase in charges for services.

**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 \$1,181,455. Total Net Assets for the Nursing Home came to \$21,826,650, but of that amount, \$20,645,195 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
2012	(\$537,663)	\$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. While the Nursing Home had a positive fund

balance in FY2011, the FY2012 fund balance was a negative (\$537,663) due to lower net revenues and slightly higher expenses.

**General Fund Budgetary Highlights**

This was another year of conservative budgeting in the General Fund. The original expenditure budget for FY 2012 was \$781,605 or 2.6% higher than the original budget for FY 2011. During the course of the year, additional spending authority of \$729,598 was approved, approximately 78% of which was authorized for the County Recorder due to the substantial increase in revenues for Licenses & Permits. General Fund Revenues were \$484,577 lower than the final budget but Expenditures were also under budget by \$729,235. The original FY 2012 budget projected a small negative fund balance of (\$108,491) compared with a balanced budget from the prior year. Under the final amended budget, the projected net change in fund balance was a decrease of (\$39,675), but the actual net change in fund balance turned out to be an increase of \$211,505.

**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, 2012, amounted to \$93,852,965 (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	
	2012	2011	2012	2011	2012	2011
Land	\$1,749,092	\$1,749,092	\$0	\$0	\$1,749,092	\$1,749,092
Construction in Progress	649,550	548,177	0	0	649,550	548,177
Infrastructure	24,553,833	24,422,867	0	0	24,553,833	24,422,867
Buildings and Improvements	43,458,046	45,499,458	20,100,701	20,684,577	63,558,747	66,184,035
Equipment	2,797,249	2,672,004	544,494	634,468	3,341,743	3,306,472
<b>Total</b>	<b>73,207,770</b>	<b>74,891,598</b>	<b>20,645,195</b>	<b>21,319,045</b>	<b>93,852,965</b>	<b>96,210,643</b>

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 \$52,366,701. 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	
	2012	2011	2012	2011	2012	2011
General Obligation Bonds	\$48,154,580	\$51,903,367	\$0	\$0	\$48,154,580	\$51,903,367
Intergovernmental Loans	181,563	234,063	0	0	181,563	234,063
Net OPEB Liability	1,359,154	1,016,017	144,187	125,564	1,503,341	1,141,581
Estimated Claims Payable	2,527,217	2,366,702	0	0	2,527,217	2,366,702
<b>Total</b>	<b>52,222,514</b>	<b>55,520,149</b>	<b>144,187</b>	<b>125,564</b>	<b>52,366,701</b>	<b>55,645,713</b>

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. As a result, the revenues of Champaign County tend to be more stable than those of many other counties. Champaign County's unemployment rate has fallen to 8.0% in 2012 after growing from 5.7% in 2008 to 8.4% in 2011. It is still below the state average of 8.9%. Per capita personal income has risen slightly from \$34,879 in 2010 to \$35,815 in 2011. Data is not yet available to see if that trend continued in 2012.

The equalized assessed value (EAV) of taxable property in Champaign County for taxes payable in 2012 decreased slightly to \$3.55 billion, compared with \$3.56 billion the year before (a 0.4% decrease). Residential properties made up 61.1% of the EAV, while commercial development constituted 31.2%, and farmland 7.7%.

**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, 2012

Exhibit I

	<u>Governmental</u> <u>Activities</u>	<u>Business-Type</u> <u>Activities</u>	<u>Total</u>
<b><u>ASSETS</u></b>			
Cash	\$37,345,636	\$800,882	\$38,146,518
Investments	0	0	0
Receivables, Net of Uncollectible Amounts:			
Patient Accounts	0	2,790,836	2,790,836
Property Taxes	27,618,476	1,069,500	28,687,976
Intergovernmental	8,287,070	550,690	8,837,760
Program Loans--Current Portion	439,720	0	439,720
Accrued Interest	22,960	0	22,960
Other	96,334	693	97,027
Internal Balances	777,216	(777,216)	0
Inventories	0	11,276	11,276
Prepaid Expenses	0	8,594	8,594
Deferred Charges	502,682	0	502,682
Resident Trust Accounts	12,769	7,805	20,574
Program Loans Receivable--Long Term Portion	3,574,129	0	3,574,129
Investment in Joint Venture	1,712,726	0	1,712,726
Capital Assets Not Being Depreciated	2,398,642	0	2,398,642
Capital Assets, Net of Accumulated Depreciation	70,809,128	20,645,195	91,454,323
<b>Total Assets</b>	<b>153,597,488</b>	<b>25,108,255</b>	<b>178,705,743</b>
<b><u>LIABILITIES</u></b>			
Accrued Salaries Payable	560,107	146,012	706,119
Accounts Payable	4,493,680	1,428,172	5,921,852
Accrued Interest Payable	1,593,808	0	1,593,808
Funds Held for Others	620,873	7,805	628,678
Unearned Revenue	28,093,272	1,069,500	29,162,772
Compensated Absences Payable	2,918,593	339,736	3,258,329
Noncurrent Liabilities:			
Due Within One Year	3,683,497	0	3,683,497
Due in More Than One Year	48,539,017	144,187	48,683,204
<b>Total Liabilities</b>	<b>90,502,847</b>	<b>3,135,412</b>	<b>93,638,259</b>
<b><u>NET ASSETS</u></b>			
Invested In Capital Assets, Net of Related Debt	41,293,964	20,645,195	61,939,159
Restricted for:			
Capital Projects, Net of Related Debt	706	0	706
Debt Service	4,403,108	0	4,403,108
Justice & Public Safety	3,689,865	0	3,689,865
Health & Education	6,645,844	0	6,645,844
Development & General Government	8,942,566	0	8,942,566
Highways & Bridges	7,317,402	0	7,317,402
Insurance & Fringe Benefits	1,474,430	0	1,474,430
Unrestricted (Deficit)	(10,673,244)	1,327,648	(9,345,596)
<b>Total Net Assets</b>	<b>63,094,641</b>	<b>21,972,843</b>	<b>85,067,484</b>

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, 2012

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
<b>GOVERNMENTAL ACTIVITIES:</b>						
General Government	\$10,690,161	\$3,445,572	\$278,020	\$0	(\$6,966,569)	(\$6,966,569)
Justice & Public Safety	30,578,631	5,763,297	3,494,922	15,500	(21,304,912)	(21,304,912)
Health	10,310,326	124,474	2,106,983	0	(8,078,869)	(8,078,869)
Education	6,736,409	55,755	6,991,765	0	311,111	311,111
Social Services	50,618	41,585	0	0	(9,033)	(9,033)
Development	11,731,325	758,146	10,855,350	0	(117,829)	(117,829)
Highways & Bridges	6,425,098	348,370	3,717,011	0	(2,359,717)	(2,359,717)
Interest on Long-Term Debt	2,437,391	0	0	0	(2,437,391)	(2,437,391)
Total Governmental Activities	78,959,959	10,537,199	27,444,051	15,500	(40,963,209)	(40,963,209)
<b>BUSINESS-TYPE ACTIVITIES:</b>						
Nursing Home	15,701,671	14,298,033	0	0	0	(1,403,638)
Total Business-Type Activities	15,701,671	14,298,033	0	0	0	(1,403,638)
<b>Total Government</b>	<b>94,661,630</b>	<b>24,835,232</b>	<b>27,444,051</b>	<b>15,500</b>	<b>(40,963,209)</b>	<b>(42,366,847)</b>
General Revenues:						
Property Taxes					27,539,026	28,564,274
Public Safety Sales Taxes					4,564,828	4,564,828
Hotel/Motel & Auto Rental Taxes					56,110	56,110
Grants & Contributions Not Restricted to Specific Programs					11,078,533	11,078,533
Investment Earnings					46,418	47,692
Miscellaneous					461,427	466,714
Gain on Disposal of Capital Assets					0	0
Transfers					307,102	(307,102)
Total General Revenues and Transfers					44,053,444	44,778,151
Change in Net Assets					3,090,235	2,411,304
Net Assets - Beginning					60,004,406	82,656,180
Net Assets - Ending					63,094,641	85,067,484

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

COUNTY OF CHAMPAIGN, ILLINOIS  
GOVERNMENTAL FUNDS  
BALANCE SHEET  
NOVEMBER 30, 2012

Exhibit III

ASSETS	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		
Cash	\$3,448,674	\$2,163,191	\$1,545,779	\$2,025,704	\$349,667	\$24,432,991	\$33,966,006
Investments	0	0	0	0	0	0	0
Receivables, Net of Uncollectible Amounts:							
Property Taxes	8,639,213	3,885,294	3,560,750	3,204,845	0	8,328,374	27,618,476
Intergovernmental	828,479	6,495	0	1,499	985,314	2,044,409	3,866,196
Program Loans--Current Portion	0	0	0	0	0	439,720	439,720
Accrued Interest	0	0	0	0	0	22,960	22,960
Other	64,860	0	0	0	11,880	18,128	94,868
Due From Other Funds	1,121,742	0	0	180,706	37,164	1,585,940	2,925,552
Inventories	0	0	0	0	0	0	0
Resident Trust Accounts	12,769	0	0	0	0	0	12,769
Advances to Other Funds	0	0	0	0	105,000	0	105,000
Program Loans Receivable--Long Term	0	0	0	0	0	3,574,129	3,574,129
Total Assets	14,115,737	6,054,980	5,106,529	5,412,754	1,489,025	40,446,651	72,625,676
<b>LIABILITIES AND FUND BALANCES</b>							
LIABILITIES:							
Accrued Salaries Payable	378,577	6,797	0	0	56,943	117,790	560,107
Accounts Payable	470,401	7,568	0	600,373	638,742	2,273,671	3,990,755
Due To Other Funds	240,736	9,210	0	0	162,420	2,566,858	2,979,224
Funds Held for Others	13,596	0	0	212,410	0	324,404	550,410
Deferred Revenues	9,082,341	3,885,294	3,560,750	3,204,845	0	8,360,042	28,093,272
Advances from Other Funds	0	0	0	0	0	105,000	105,000
Total Liabilities	10,185,651	3,908,869	3,560,750	4,017,628	858,105	13,747,765	36,278,768
FUND BALANCES (DEFICITS):							
Restricted	272,307	2,146,111	1,545,779	1,395,126	630,920	26,573,091	32,563,334
Committed	0	0	0	0	0	66,261	66,261
Assigned	0	0	0	0	0	1,527,820	1,527,820
Unassigned	3,657,779	0	0	0	0	(1,468,286)	2,189,493
Total Fund Balances (Deficits)	3,930,086	2,146,111	1,545,779	1,395,126	630,920	26,698,886	36,346,908
Total Liabilities & Fund Balances	14,115,737	6,054,980	5,106,529	5,412,754	1,489,025	40,446,651	72,625,676

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, 2012

Exhibit III-a

Fund Balances (Deficits) - Total Governmental Funds (See Exhibit III)	36,346,908
Capital assets, net of depreciation, used in governmental activities	73,207,770
Investment in Joint Ventures related to governmental activities	1,712,726
Assets and liabilities of internal service funds related to governmental activities, including estimated claims payable long term liability	1,111,599
Receivables for revenue accruals related to governmental activities	4,420,654
Payables for expense accruals related to governmental activities	(1,593,808)
Liability for compensated absences accruals related to governmental activities	(2,918,593)
Deferred bond issuance costs related to governmental activities	502,682
Long term liabilities related to governmental activities, other than estimated claims payable from internal service funds	<u>(49,695,297)</u>
Net Assets of Governmental Activities (See Exhibit I)	<u><u>63,094,641</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, 2012

	Major Funds					All Other (Non-Major)		Total Governmental Funds
	General Fund	Mental Health Fund	Developmental Disability Fund	Illinois Municipal Retirement Fund	Regional Planning Comm Fund	Governmental Funds	Governmental Funds	
<b>REVENUES:</b>								
Property Taxes	\$8,973,194	\$3,740,921	\$3,578,196	\$3,114,347	\$0	\$8,132,368	\$27,539,026	
Public Safety Sales Taxes	0	0	0	0	0	4,545,118	4,545,118	
Hotel/Motel & Auto Rental Taxes	56,110	0	0	0	0	0	56,110	
Intergovernmental Revenue	13,605,046	304,149	0	124,000	10,536,034	13,819,864	38,389,093	
Fines & Forfeitures	1,043,576	0	0	0	0	64,379	1,107,955	
Licenses & Permits	1,448,180	0	0	0	0	499,461	1,947,641	
Charges for Services	4,113,942	0	0	136,947	1,062,743	2,559,824	7,873,456	
Rents and Royalties	584,808	0	0	0	0	0	584,808	
Interest on Program Loans	0	0	0	0	0	209,397	209,397	
Investment Earnings	14,553	1,773	1,131	1,127	514	24,359	43,457	
Miscellaneous	131,053	39,466	0	0	57,044	233,864	461,427	
<b>Total Revenues</b>	<b>29,970,462</b>	<b>4,086,309</b>	<b>3,579,327</b>	<b>3,376,421</b>	<b>11,656,335</b>	<b>30,088,634</b>	<b>82,757,488</b>	
<b>EXPENDITURES:</b>								
Current: General Government	8,817,487	0	0	494,965	0	1,700,467	11,012,919	
Justice & Public Safety	21,548,348	0	0	2,202,624	0	5,014,063	28,765,035	
Health	0	3,961,207	3,563,833	0	0	3,077,540	10,602,580	
Education	0	0	0	0	0	6,735,475	6,735,475	
Social Services	24,498	0	0	0	0	0	24,498	
Development	359,644	0	0	33,824	11,298,604	725,733	12,417,805	
Highways & Bridges	0	0	0	175,242	0	6,718,171	6,893,413	
Debt Service: Principal Retirement	332,500	0	0	365,000	0	3,040,000	3,737,500	
Interest & Fiscal Charges	217,055	0	0	49,851	0	2,028,802	2,295,708	
<b>Total Expenditures</b>	<b>31,299,532</b>	<b>3,961,207</b>	<b>3,563,833</b>	<b>3,321,506</b>	<b>11,298,604</b>	<b>29,040,251</b>	<b>82,484,933</b>	
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(1,329,070)</b>	<b>125,102</b>	<b>15,494</b>	<b>54,915</b>	<b>357,731</b>	<b>1,048,383</b>	<b>272,555</b>	
<b>OTHER FINANCING SOURCES (USES):</b>								
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	1,726,166	0	0	0	395,512	691,356	2,813,034	
Transfers Out	(253,524)	0	0	0	(287,862)	(1,964,546)	(2,505,932)	
<b>Net Other Financing Sources (Uses)</b>	<b>1,472,642</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>107,650</b>	<b>(1,273,190)</b>	<b>307,102</b>	
<b>NET CHANGE IN FUND BALANCES</b>	<b>143,572</b>	<b>125,102</b>	<b>15,494</b>	<b>54,915</b>	<b>465,381</b>	<b>(224,807)</b>	<b>579,657</b>	
<b>FUND BALANCES--Beginning of Year</b>	<b>3,786,514</b>	<b>2,021,009</b>	<b>1,530,285</b>	<b>1,340,211</b>	<b>165,539</b>	<b>26,923,693</b>	<b>35,767,251</b>	
<b>FUND BALANCES--End of Year</b>	<b>3,930,086</b>	<b>2,146,111</b>	<b>1,545,779</b>	<b>1,395,126</b>	<b>630,920</b>	<b>26,698,886</b>	<b>36,346,908</b>	

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, 2012

Net Change in Fund Balances - Total Governmental Funds (See Exhibit IV)	\$579,657
Remove expenditures for acquisition of capital assets	3,982,229
Include revenue for capital assets acquired through gift or grant	15,500
Include gain (loss) on disposal of capital assets	(7,671)
Include depreciation expense	(5,673,886)
Include change in investment in joint ventures	(99,403)
Include the net revenue (expense) of internal service funds used to charge the costs of risk financing and employee health benefits to governmental activities	644,729
Remove revenues related to prior periods; include revenues earned but not available in the current period	461,371
Remove expenditures related to prior periods; include expenses incurred but not expected to be liquidated with expendable available financial resources in the current period	(562,846)
Remove debt proceeds, debt issuance costs, and payment to bond refunding escrow agent	0
Amortize bond premium and deferred amount on refunding against debt interest expense	63,787
Amortize debt issuance costs over the life of the debt	(50,732)
Remove debt principal repayment expenditures	<u>3,737,500</u>
Change in Net Assets of Governmental Activities (See Exhibit II)	<u><u>3,090,235</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, 2012

	----- 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)
<b>REVENUES:</b>									
Property Taxes	\$8,973,194	\$8,977,924	\$8,977,924	\$3,740,921	\$3,756,472	\$3,756,472	\$3,578,196	\$3,673,507	\$3,673,507
Public Safety Sales Taxes	0	0	0	0	0	0	0	0	0
Hotel/Motel & Auto Rental Taxes	56,110	40,000	40,000	0	0	0	0	0	0
Intergovernmental Revenue	13,605,046	13,819,034	13,787,283	304,149	292,402	292,402	0	0	0
Fines & Forfeitures	1,043,576	1,090,000	1,090,000	0	0	0	0	0	0
Licenses & Permits	1,448,180	1,360,000	910,000	0	0	0	0	0	0
Charges for Services	4,113,942	4,433,950	4,133,500	0	0	0	0	0	0
Rents and Royalties	584,808	631,623	631,623	0	0	0	0	0	0
Interest on Program Loans	0	0	0	0	0	0	0	0	0
Investment Earnings	14,553	19,500	19,500	1,773	1,250	1,250	1,131	4,000	4,000
Miscellaneous	131,053	83,008	83,008	39,466	10,000	10,000	0	0	0
<b>Total Revenues</b>	<b>29,970,462</b>	<b>30,455,039</b>	<b>29,672,838</b>	<b>4,086,309</b>	<b>4,060,124</b>	<b>4,060,124</b>	<b>3,579,327</b>	<b>3,677,507</b>	<b>3,677,507</b>
<b>EXPENDITURES:</b>									
Current: General Government	8,921,521	9,296,747	8,863,111	0	0	0	0	0	0
Justice & Public Safety	21,548,348	21,898,764	21,603,112	0	0	0	0	0	0
Health	0	0	0	3,961,207	4,060,124	4,060,124	3,563,833	3,675,382	3,675,382
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	359,644	363,236	363,236	0	0	0	0	0	0
Highways & Bridges	0	0	0	0	0	0	0	0	0
Debt Service: Principal Retirement	332,500	332,500	332,500	0	0	0	0	0	0
Interest & Fiscal Charges	217,055	217,056	216,746	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>31,403,566</b>	<b>32,132,801</b>	<b>31,403,203</b>	<b>3,961,207</b>	<b>4,060,124</b>	<b>4,060,124</b>	<b>3,563,833</b>	<b>3,675,382</b>	<b>3,675,382</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(1,433,104)</b>	<b>(1,677,762)</b>	<b>(1,730,365)</b>	<b>125,102</b>	<b>0</b>	<b>0</b>	<b>15,494</b>	<b>2,125</b>	<b>2,125</b>
<b>OTHER FINANCING SOURCES (USES):</b>									
Transfers In	1,898,133	1,895,067	1,878,854	0	0	0	0	0	0
Transfers Out	(253,524)	(256,980)	(256,980)	0	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>1,644,609</b>	<b>1,638,087</b>	<b>1,621,874</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>211,505</b>	<b>(39,675)</b>	<b>(108,491)</b>	<b>125,102</b>	<b>0</b>	<b>0</b>	<b>15,494</b>	<b>2,125</b>	<b>2,125</b>
<b>FUND BALANCES--Beginning of Year</b>	<b>4,136,581</b>	<b>4,136,581</b>	<b>4,136,581</b>	<b>2,021,009</b>	<b>2,021,009</b>	<b>2,021,009</b>	<b>1,530,285</b>	<b>1,530,285</b>	<b>1,530,285</b>
<b>FUND BALANCES--End of Year</b>	<b>4,348,086</b>	<b>4,096,906</b>	<b>4,028,090</b>	<b>2,146,111</b>	<b>2,021,009</b>	<b>2,021,009</b>	<b>1,545,779</b>	<b>1,532,410</b>	<b>1,532,410</b>

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, 2012

	----- Illinois Municipal Retirement Fund -----		----- Regional Planning Commission Fund -----	
	Actual (Budgetary Basis)	Budget (Final)	Actual (Budgetary Basis)	Budget (Original)
<b>REVENUES:</b>				
Property Taxes	\$3,114,347	\$3,122,769	\$0	\$0
Public Safety Sales Taxes	0	0	0	0
Hotel/Motel & Auto Rental Taxes	0	0	0	0
Intergovernmental Revenue	124,000	124,000	10,536,034	11,204,818
Fines & Forfeitures	0	0	0	0
Licenses & Permits	0	0	0	0
Charges for Services	136,947	150,988	1,062,743	913,300
Rents and Royalties	0	0	0	0
Interest on Program Loans	0	0	0	0
Investment Earnings	1,127	5,500	514	1,000
Miscellaneous	0	0	57,044	51,500
<b>Total Revenues</b>	<b>3,376,421</b>	<b>3,403,257</b>	<b>11,656,335</b>	<b>12,170,618</b>
<b>EXPENDITURES:</b>				
Current: General Government	507,289	508,190	0	0
Justice & Public Safety	2,285,856	2,289,915	0	0
Health	51,834	51,926	0	0
Education	334,858	335,453	0	0
Social Services	614,419	693,218	0	0
Development	349,582	350,203	11,523,575	13,719,155
Highways & Bridges	175,242	175,553	0	0
Debt Service: Principal Retirement	365,000	365,000	0	0
Interest & Fiscal Charges	49,851	51,316	0	0
<b>Total Expenditures</b>	<b>4,733,931</b>	<b>4,820,774</b>	<b>11,523,575</b>	<b>13,719,155</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(1,357,510)</b>	<b>(1,417,517)</b>	<b>132,760</b>	<b>(1,548,537)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	1,412,425	1,435,865	418,881	551,010
Transfers Out	0	0	(287,862)	(346,010)
<b>Net Other Financing Sources (Uses)</b>	<b>1,412,425</b>	<b>1,435,865</b>	<b>131,019</b>	<b>205,000</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>54,915</b>	<b>18,348</b>	<b>263,779</b>	<b>(1,343,537)</b>
<b>FUND BALANCES--Beginning of Year</b>	<b>1,340,211</b>	<b>1,340,211</b>	<b>69,974</b>	<b>69,974</b>
<b>FUND BALANCES--End of Year</b>	<b>1,395,126</b>	<b>1,358,559</b>	<b>333,753</b>	<b>(1,273,563)</b>

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, 2012

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>
<b><u>ASSETS</u></b>		
<b>CURRENT ASSETS:</b>		
Cash	\$800,882	\$3,379,630
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Patient Accounts	2,790,836	0
Property Taxes	1,069,500	0
Intergovernmental	550,690	220
Other	693	1,466
Due From Other Funds	58	977,145
Inventories	11,276	0
Prepaid Expenses	8,594	0
Resident Trust Accounts	7,805	0
Total Current Assets	<u>5,240,334</u>	<u>4,358,461</u>
<b>NONCURRENT ASSETS:</b>		
Capital Assets:		
Buildings and Improvements	23,693,374	0
Construction in Progress	0	0
Equipment	1,313,192	0
Less Accumulated Depreciation	(4,361,371)	0
Total Noncurrent Assets	<u>20,645,195</u>	<u>0</u>
Total Assets	<u>25,885,529</u>	<u>4,358,461</u>
<b><u>LIABILITIES</u></b>		
<b>CURRENT LIABILITIES:</b>		
Accrued Salaries Payable	146,012	0
Accounts Payable	1,428,172	502,925
Due To Other Funds	923,467	64
Funds Held For Others	7,805	70,463
Deferred Revenues	1,069,500	0
Compensated Absences Payable	339,736	0
Estimated Claims Payable	0	645,582
Total Current Liabilities	<u>3,914,692</u>	<u>1,219,034</u>
<b>NONCURRENT LIABILITIES:</b>		
Estimated Claims Payable	0	1,881,635
Net Obligation for Other Post-Employment Benefits	144,187	0
Total Noncurrent Liabilities	<u>144,187</u>	<u>1,881,635</u>
Total Liabilities	<u>4,058,879</u>	<u>3,100,669</u>
<b><u>NET ASSETS</u></b>		
Invested in Capital Assets	20,645,195	0
Unrestricted	<u>1,181,455</u>	<u>1,257,792</u>
Total Net Assets	<u>21,826,650</u>	<u>1,257,792</u>
Adjustment due to consolidation of internal service fund activities related to enterprise funds	<u>146,193</u>	
Net assets of business-type activities	<u>21,972,843</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, 2012

	<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)	\$14,268,393	\$7,334,807
Miscellaneous	<u>29,640</u>	<u>49,333</u>
Total Operating Revenues	<u>14,298,033</u>	<u>7,384,140</u>
OPERATING EXPENSES:		
Salaries	6,529,092	42,424
Fringe Benefits	2,278,271	5,728,807
Commodities	1,353,431	186
Services	4,673,695	805,121
Bad Debt Expense	292,660	0
Depreciation	<u>734,719</u>	<u>0</u>
Total Operating Expenses	<u>15,861,868</u>	<u>6,576,538</u>
OPERATING INCOME (LOSS)	<u>(1,563,835)</u>	<u>807,602</u>
NON-OPERATING REVENUES (EXPENSES):		
Property Tax	1,025,248	0
Intergovernmental Revenue	0	0
Investment Earnings	1,274	2,961
Donations	5,287	0
Gain (Loss) on Disposal of Capital Assets	0	0
Interest Expense	<u>(5,637)</u>	<u>0</u>
Net Non-Operating Revenues (Expenses)	<u>1,026,172</u>	<u>2,961</u>
INCOME (LOSS) BEFORE TRANSFERS	(537,663)	810,563
Capital Contributions	0	0
Transfers In	0	0
Transfers Out	<u>(307,102)</u>	<u>0</u>
CHANGE IN NET ASSETS	(844,765)	810,563
NET ASSETS--Beginning of Year	<u>22,671,415</u>	<u>447,229</u>
NET ASSETS--End of Year	<u>21,826,650</u>	<u>1,257,792</u>
Adjustment due to consolidation of internal service fund activities related to enterprise funds	<u>165,834</u>	
Change in net assets of business-type activities	<u>(678,931)</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, 2012

	<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>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash Receipts from Customers	\$16,609,718	\$0
Cash Receipts from Other Funds and Employees for Services	0	6,525,707
Cash Receipts for Claims Reimbursements	0	49,333
Cash Payments to Employees for Services	(6,736,963)	(42,424)
Cash Payments to Suppliers and Other Funds for Goods and Services	(10,182,408)	(5,458,009)
Cash Payments for Claims	<u>0</u>	<u>(486,795)</u>
Net Cash Provided (Used) By Operating Activities	<u>(309,653)</u>	<u>587,812</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>		
Property Taxes Received	1,025,699	0
Operating Grants Received	0	0
Gifts And Donations Received	5,137	0
Cash Received from Tax Anticipation Borrowing	878,417	0
Tax Anticipation Borrowing Repaid	(878,417)	0
Interest Paid on Tax Anticipation Borrowing	(5,637)	0
Transfers/Loans Received From Other Funds	0	0
Transfers/Loans Paid To Other Funds	<u>(307,102)</u>	<u>0</u>
Net Cash Provided (Used) By Non-Capital Financing Activities	<u>718,097</u>	<u>0</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Cash Received from Sale of Capital Assets	0	0
Payments for Acquisition and Construction of Capital Assets	<u>(60,869)</u>	<u>0</u>
Net Cash Provided (Used) By Capital and Related Financing Activities	<u>(60,869)</u>	<u>0</u>
<b>CASH FLOWS FROM INVESTMENT ACTIVITIES:</b>		
Interest Received on Investments and Bank Deposits	<u>1,274</u>	<u>2,961</u>
Net Cash Provided (Used) By Investment Activities	<u>1,274</u>	<u>2,961</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>348,849</b>	<b>590,773</b>
Cash and Cash Equivalents at Beginning of Year	<u>452,033</u>	<u>2,788,857</u>
Cash and Cash Equivalents at End of Year	<u><u>800,882</u></u>	<u><u>3,379,630</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, 2012

	<u>Business-Type Activities</u>	<u>Governmental</u>
	<u>Enterprise Fund</u>	<u>Activities</u>
	Nursing Home	Internal
	Fund	Service Funds
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	(\$1,563,835)	\$807,602
Adjust For Non-Cash Revenue/Expense:		
Depreciation Expense	734,719	0
Bad Debt Expense	292,660	
Increase (Decrease) in Estimated Claims Payable	0	160,515
Increase (Decrease) in Net Obligation for OPEB	18,623	0
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	2,862,998	(1,550)
Decrease (Increase) in Intergovernmental Receivables	(550,690)	0
Decrease (Increase) in Due From Other Funds	(623)	(807,550)
Decrease (Increase) in Inventories	9,347	0
Decrease (Increase) in Prepaid Expenses	3,415	0
Increase (Decrease) in Payables	(1,937,539)	426,591
Increase (Decrease) in Due To Other Funds	(178,728)	(600)
Increase (Decrease) in Unremitted Payroll Withholdings	0	2,804
	<u>(309,653)</u>	<u>587,812</u>
Net Cash Provided (Used) By Operating Activities	<u>(309,653)</u>	<u>587,812</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, 2012

	Private Purpose Trust Funds	Agency Funds
	<u>                    </u>	<u>                    </u>
<u>ASSETS</u>		
Cash	\$1,369,615	\$1,446,783
Investments	0	1,836,370
Receivables:		
Intergovernmental	168,400	86,167
Accrued Interest	<u>0</u>	<u>0</u>
Total Assets	<u>1,538,015</u>	<u>3,369,320</u>
 <u>LIABILITIES</u>		
Accounts Payable	34,701	0
Due to Other Funds	0	0
Funds Held for Others	<u>0</u>	<u>3,369,320</u>
Total Liabilities	<u>34,701</u>	<u>3,369,320</u>
 <u>NET ASSETS</u>		
Held in Trust for Other Governments	<u>1,503,314</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, 2012

	<u>Private Purpose Trust Funds</u>
ADDITIONS:	
Intergovernmental Revenue	\$2,556,367
Investment Earnings	1,605
Miscellaneous	<u>0</u>
Total Additions	<u>2,557,972</u>
DEDUCTIONS:	
Township Road & Bridge Maintenance	<u>2,639,457</u>
Total Deductions	<u>2,639,457</u>
CHANGE IN NET ASSETS	(81,485)
NET ASSETS--Beginning of Year	<u>1,584,799</u>
NET ASSETS--End of Year	<u><u>1,503,314</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 10-20. 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. Those expenses are then offset by 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: non-spendable, restricted, committed, assigned or unassigned. Non-spendable 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, generally, the year after 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 Nursing Home Enterprise Fund consist of food and operating supplies held for consumption.

I. PREPAID ITEMS

In governmental funds, prepaid expenditures, such 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, 2012

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

	Nursing Home Fund	Self-Funded Insurance Fund	General Fund	Regional Planning Com. Fund	Other Non-Major Govt Funds
Fiscal Year Ended November 30, 2012:					
Budgetary Basis Change in Fund Balance or Net Assets	(\$308,068)	\$975,104	\$211,505	\$263,779	(\$431,499)
<b>REVENUES AND OTHER SOURCES:</b>					
Interfund transfers into escrow account recognized as other financing source when transferred rather than when spent				(23,369)	
Recognition of prepaid revenues deferred until earned					
Adjustment for timing differences - revenue recognized in the period when earned	538,723		(67,933)		305,458
Decrease (increase) in allowance for uncollectible accounts receivable and revenue write-offs	(214,855)				
<b>EXPENDITURES /EXPENSES AND OTHER USES:</b>					
Increase (decrease) in inventories and prepaid expenses	(12,762)				
Adjustment for timing differences - expenses recognized in the period when incurred	124,871			224,971	(64,527)
Decrease (increase) in bad debt allowance for uncollectible loans receivable					(34,239)
Capital asset acquisitions and disposals	60,869				
Depreciation expense	(734,719)				
Bad Debt expense	(292,660)				
Decrease (increase) in accrued compensated absences payable	12,459				
Decrease (increase) in net OPEB liability	(18,623)				
Decrease (increase) in estimated claims payable		(160,515)			
GAAP Basis Change in Fund Balance or Net Assets	(844,765)	814,589	143,572	465,381	(224,807)

**NOTE 5 – EXPENDITURES IN EXCESS OF APPROPRIATIONS**

For the fiscal year ended November 30, 2012, services expenditures in the Regional Planning Commission Economic Development Loan Fund exceeded appropriations by \$23,305; commodities expenditures in the County Clerk's Automation Fund exceeded appropriations by \$78; and salaries expenditures in the Animal Control Fund exceeded appropriations by \$59. In the Nursing Home Fund, salaries exceeded appropriations by \$88,513 and fringe benefits exceeded appropriations by \$66,622.

**NOTE 6 – DEPOSITS AND INVESTMENTS**

A summary of deposits and investments at November 30, 2012 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 11/30/2012</u>	Asset Account Carrying Amounts (Reported as:)			Total	Bank Balances
	Cash	Investments	Resident Trust		
Demand Deposits	\$9,362,419	\$0	\$20,073	\$9,382,492	\$10,624,741
Money Market / Savings	0	1,136,370	0	1,136,370	1,136,370
Certificates of Deposit:					
Up to 3 months maturity	0	450,000	0	450,000	450,000
Over 3 mos. up to 12 mos. maturity	0	250,000	0	250,000	250,000
Over 12 mos. up to 24 mos. maturity	0	0	0	0	0
<b>Total Deposits</b>	<b>9,362,419</b>	<b>1,836,370</b>	<b>20,073</b>	<b>11,218,862</b>	<b>12,461,111</b>

<u>INVESTMENTS 11/30/2012</u>	Asset Account Carrying Amounts (Reported as:)			Total	Fair Value
	Cash	Investments	Resident Trust		
State Treasurer Investment Pool	\$31,594,832	\$0	\$0	\$31,594,832	\$31,595,067
Repurchase Agreements	0	0	0	0	0
<b>Total Investments</b>	<b>31,594,832</b>	<b>0</b>	<b>0</b>	<b>31,594,832</b>	<b>31,595,067</b>

<u>INVESTMENTS 11/30/2012</u>	Fair Value	Investment Maturities (in Years)		Percent of Total
		Less Than 1	1 - 2	
State Treasurer Investment Pool	\$31,594,832	\$31,594,832	\$0	100.00%
Repurchase Agreements	0	0	0	0.00%
<b>Total Investments</b>	<b>31,594,832</b>	<b>31,594,832</b>	<b>0</b>	<b>100.00%</b>
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, 2012, 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, 2012 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, 2012.

*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, 2012, 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 2012 was adopted by the County Board on November 17, 2011, 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 2012, tax bills were mailed on May 1 with the due dates of June 1 and September 4. Property tax bills mailed in 2012 were based on equalized assessed value as of January 1, 2011, and on tax levies set in November 2011.

**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 2012, the judgment date was October 25 and the tax sale was held October 26.

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 2012, all property taxes were distributed by November 13.

**NOTE 8 – PROPERTY TAXES RECEIVABLE AND DEFERRED REVENUE**

Property taxes receivable consist of property taxes levied in 2012, for which a legal claim exists in 2012. The revenue associated with the 2012 levy is deferred until the fiscal year ending November 30, 2013 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 2012 tax levy has been reduced by an estimated allowance for uncollectible taxes of 0.54%, which is based on an average of the previous ten years. A summary by fund type of property taxes receivable at November 30, 2012 is below.

Fund Type	Property Taxes Levied	Allowance for Uncollectible	Property Taxes Receivable	Other Unearned Revenue	Deferred Revenue
Governmental:					
General	\$8,686,118	(\$46,905)	\$8,639,213	\$443,128	\$9,082,341
Special Revenue	17,645,945	(95,289)	17,550,656	1	17,550,657
Capital Projects	0	0	0	31,667	31,667
Debt Service	1,436,363	(7,756)	1,428,607	0	1,428,607
Subtotal Governmental	<u>27,768,426</u>	<u>(149,950)</u>	<u>27,618,476</u>	<u>474,796</u>	<u>28,093,272</u>
Proprietary:					
Enterprise	<u>1,075,307</u>	<u>(5,807)</u>	<u>1,069,500</u>	<u>0</u>	<u>1,069,500</u>
Total	<u><u>28,843,733</u></u>	<u><u>(155,757)</u></u>	<u><u>28,687,976</u></u>	<u><u>474,796</u></u>	<u><u>29,162,772</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, 2012 have been reduced by an allowance for uncollectible amounts, determined by an analysis of individual patient accounts.

	Receivable	Revenue
Gross patient accounts receivable / revenue	\$2,934,796	\$14,412,353
Allowance for uncollectible amounts	<u>(\$143,960)</u>	<u>(\$143,960)</u>
Patient accounts receivable / revenue, net of uncollectible amounts	<u><u>\$2,790,836</u></u>	<u><u>\$14,268,393</u></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, 2012, loans outstanding were as follows:

Program Loans Receivable (Net of Uncollectible Amounts)	11/30/11 Balance	FY 2012 Additions	FY 2012 Deductions	11/30/12 Balance	Current Receivable
<b>Economic Development Loans Receivable:</b>					
Community Services Block Grant Loans	\$1,041,382	\$40,000	(\$256,969)	\$824,413	\$135,216
Comm. Serv. Block Grant Recovery Act Loans	491,162	0	(179,915)	311,247	76,285
Comm. Serv. Block Grant Pass-Through Loans	8,527	0	(191)	8,336	1,659
Community Development Recaptured Loans	2,515,435	0	(583,432)	1,932,003	192,653
<b>Housing Rehabilitation Loans Receivable:</b>					
County Housing Rehab Loans	290,668	0	(23,552)	267,116	33,907
HUD H.O.M.E. Program Loans	697,492	0	(26,758)	670,734	0
<b>Total Loans Receivable</b>	<b>5,044,666</b>	<b>40,000</b>	<b>(1,070,817)</b>	<b>4,013,849</b>	<b>439,720</b>

**NOTE 11 – CAPITAL ASSETS**

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

<u>Governmental Activities</u>	11/30/11 Balance	FY 2012 Additions	FY 2012 Deductions	11/30/12 Balance
<b>Assets Not Being Depreciated:</b>				
Land	\$1,749,092	\$0	\$0	\$1,749,092
Construction in Progress	548,177	2,499,564	(2,398,191)	649,550
<b>Assets Being Depreciated:</b>				
Infrastructure	67,035,801	2,362,691	(2,257,297)	67,141,195
Buildings and Improvements	74,249,377	485,442	0	74,734,819
Equipment	13,814,530	1,048,223	(413,697)	14,449,056
<b>Assets Subtotal</b>	<b>157,396,977</b>	<b>6,395,920</b>	<b>(5,069,185)</b>	<b>158,723,712</b>
<b>Accumulated Depreciation:</b>				
Infrastructure	(42,612,934)	(2,231,725)	2,257,297	(42,587,362)
Buildings and Improvements	(28,749,919)	(2,526,854)	0	(31,276,773)
Equipment	(11,142,526)	(915,307)	406,026	(11,651,807)
<b>Accum. Depreciation Subtotal</b>	<b>(82,505,379)</b>	<b>(5,673,886)</b>	<b>2,663,323</b>	<b>(85,515,942)</b>
<b>Net Total</b>	<b>74,891,598</b>	<b>722,034</b>	<b>(2,405,862)</b>	<b>73,207,770</b>

**NOTE 11 – CAPITAL ASSETS (continued)**

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

<u>Business-Type Activities</u>	11/30/11 Balance	FY 2012 Additions	FY 2012 Deductions	11/30/12 Balance
Assets Not Being Depreciated:				
Construction in Progress	\$0	\$0	\$0	\$0
Assets Being Depreciated:				
Buildings and Improvements	23,658,508	34,866	0	23,693,374
Equipment	1,287,189	26,003	0	1,313,192
Assets Subtotal	<u>24,945,697</u>	<u>60,869</u>	<u>0</u>	<u>25,006,566</u>
Accumulated Depreciation:				
Buildings and Improvements	(2,973,931)	(618,742)	0	(3,592,673)
Equipment	(652,721)	(115,977)	0	(768,698)
Accum. Depreciation Subtotal	<u>(3,626,652)</u>	<u>(734,719)</u>	<u>0</u>	<u>(4,361,371)</u>
Net Total	<u>21,319,045</u>	<u>(673,850)</u>	<u>0</u>	<u>20,645,195</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	\$422,842	\$0
Justice and Public Safety	2,513,144	0
Health	740	0
Education	44,161	0
Social Services	0	734,719
Development	82,720	0
Highways and Bridges	<u>2,610,279</u>	<u>0</u>
Total Depreciation Expense	<u>5,673,886</u>	<u>734,719</u>

**NOTE 12 – INTERFUND RECEIVABLES AND PAYABLES**

Interfund receivables and payables at November 30, 2012 are summarized below.

<u>Due To / From Other Funds:</u>	<u>Receivable</u>	<u>Payable</u>
Major Governmental Funds:		
General Corporate	\$1,121,742	\$240,736
Mental Health	0	9,210
Illinois Municipal Retirement	180,706	0
Regional Planning Commission	37,164	162,420
Major Enterprise Fund:		
Nursing Home	58	923,467
Non-Major Governmental Funds:		
RPC Economic Development Loans	4,375	7,779
Geographic Information System	28,947	0
Working Cash	0	412
Recorder's Automation	25,245	84,636
Tax Sale Automation	86	0
Property Tax Interest Fee	0	78,565
Election Assistance/Accessibility Grant	0	137,285
County Clerk's Automation	0	178
Solid Waste Management	0	2,025
Animal Control	2,154	25,466
Law Library	0	199
Public Safety Sales Tax	1,041,316	262,517
Court's Automation	2,930	28,065
Child Support Services	0	6,880
Probation Services	0	2,930
State's Attorney Drug Forfeitures	0	18,800
Circuit Clerk Operations & Administration	0	60,000
Court Document Storage	0	884
Victim Advocacy Grant	0	5,423
Child Advocacy Center	0	2,189
County Public Health	0	200
Access Initiative Grant	0	9,157
Early Childhood	0	158,505
County Highway	131,406	95,651
County Motor Fuel Tax	0	56,773
Tort Immunity	1,996	1,348,079
Social Security	104,760	0
Workforce Development	0	174,260
Capital Asset Replacement	242,725	0
Subtotal Non-Major Governmental	1,585,940	2,566,858
Internal Service Funds:		
Self-Funded Insurance	969,862	0
Employee Health Insurance	7,283	64
Subtotal Internal Service	977,145	64
 Total – All Funds	 3,902,755	 3,902,755

**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	\$105,000	\$0
Non-major Governmental Fund:		
RPC Economic Development Loans	0	105,000
Total – All Funds	105,000	105,000

Of the \$3,902,755 Due To/From Other Funds at November 30, 2012, \$1,041,316 represented inter-fund loans to cover temporary cash flow shortfalls. The remainder represented unpaid routine inter-fund 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 inter-fund 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 \$105,000 at November 30, 2012.

**NOTE 13 – INTERFUND TRANSFERS AND RPC ESCROW ACCOUNT**

	<u>Transfers In</u>	<u>Transfers Out</u>
Major Governmental Funds:		
General Corporate	\$1,726,166	\$253,524
Regional Planning Commission	395,512	287,862
Major Enterprise Fund:		
Nursing Home	0	307,102
Non-Major Governmental Funds (aggregate)	691,356	1,964,546
Internal Service Funds (aggregate)	0	0
Total – All Funds	2,813,034	2,813,034

In FY2012, total inter-fund transfers in, \$2,813,034, equal total transfers out, \$2,813,034. 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 are 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, 2012 was a \$23,369 decrease in the transfers into the Regional Planning Commission Fund.

Interfund transfers in/out include grant matches, inter-fund subsidies and transfers into debt service funds. Some significant transfers in 2012 include \$307,102 from the Nursing Home Fund to the General Corporate Fund

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

to cover bond principal and interest payments; \$95,931 from the General Corporate Fund and \$107,409 from the County Highway Fund to the Highway Facility Bond Debt Service Fund to cover bond principal and interest payments; \$885,838 from the Public Safety Sales Tax Fund to the General Corporate Fund to partially cover public safety facilities costs and computer programming costs; \$156,406 from the Public Safety Sales Tax Fund and \$86,319 from the General Corporate Fund to the Capital Asset Replacement Fund to set aside money for future capital expenditures; and \$60,000 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 FY2012. 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 \$48,500.

**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, 2012 are as follows:

	Nov. 30, 2011 Balance	FY 2012 Additions	FY 2012 Deductions	Nov. 30, 2012 Balance	Expected To Be Paid Within 1 Year
Governmental Activities	\$2,904,354	\$2,610,975	(\$2,596,736)	\$2,918,593	\$2,918,593
Business-Type Activities	352,195	413,581	(426,040)	339,736	339,736

**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 2012, net of insurance reimbursements, were \$232,047. 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

**NOTE 16 – RISK FINANCING (continued)**

(IBNR) in the calculation. Instead, based on an actuarial study completed in September 2010, the liability for estimated (undiscounted) claims payable (including IBNR) at November 30, 2012 was projected to be \$2,033,220.

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

<u>Ending November 30</u>	<u>Beginning of Year</u>	<u>&amp; Changes in Estimates</u>	<u>Claims Paid</u>	<u>End of Year</u>	<u>To Be Paid Within 1 Year</u>
2011	1,742,706	667,187	(498,323)	1,911,570	583,196
2012	1,911,570	353,697	(232,047)	2,033,220	399,268

**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 2012, net of insurance reimbursements, were \$223,197. 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, 2012 was projected to be \$493,998. Changes in the liability for estimated liability/auto claims payable for the last two fiscal years are as follows:

<u>Fiscal Year Ending November 30</u>	<u>Claims Liability Beginning of Year</u>	<u>Claims Incurred &amp; Changes in Estimates</u>	<u>Net Claims Paid</u>	<u>Claims Liability End of Year</u>	<u>Expected To Be Paid Within 1 Year</u>
2011	429,834	268,287	(242,989)	455,132	134,457
2012	455,132	262,063	(223,197)	493,998	246,314

**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 2011, the County Nursing Home issued short term debt in anticipation of property tax revenues to be received in May-November, 2012. 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 2011A and 2011B Tax Anticipation Warrants \$878,417;  
 due in 2 installments: July 15, 2012 and September 28, 2012;  
 interest rate at 1.12%;

Balance outstanding at November 30, 2011	\$0
Warrants issued in FY2012	\$878,417
Warrant interest payments made in FY 2012	\$5,655
Warrant principal payments made in FY 2012	\$878,417
Balance outstanding at November 30, 2012	\$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, 2011	\$4,850,000
Bond interest payments made in FY 2012	\$400,125
Bond principal payments made in FY 2012	\$0
Balance outstanding at November 30, 2012	\$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, 2011	\$2,841,757
Bond interest payments made in FY 2012	\$0
Bond principal payments made in FY 2012	\$0
Balance outstanding at November 30, 2012	\$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, 2011	\$975,000
Bond interest payments made in FY 2012	\$18,891
Bond principal payments made in FY 2012	\$975,000
Balance outstanding at November 30, 2012	\$0

**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, 2011	\$1,095,000
Bond interest payments made in FY 2012	\$18,478
Bond principal payments made in FY 2012	\$1,095,000
Balance outstanding at November 30, 2012	\$0

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, 2011	\$7,300,000
Bond interest payments made in FY 2012	\$376,162
Bond principal payments made in FY 2012	\$0
Balance outstanding at November 30, 2012	\$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, 2011	\$17,205,000
Bond interest payments made in FY 2012	\$794,225
Bond principal payments made in FY 2012	\$485,000
Balance outstanding at November 30, 2012	\$16,720,000

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, 2011	\$1,155,000
Bond interest payments made in FY 2012	\$49,316
Bond principal payments made in FY 2012	\$365,000
Balance outstanding at November 30, 2012	\$790,000

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, 2011	\$3,400,000
Bond interest payments made in FY 2012	\$140,506
Bond principal payments made in FY 2012	\$165,000
Balance outstanding at November 30, 2012	\$3,235,000

**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, 2011	\$5,325,000
Bond interest payments made in FY 2012	\$222,639
Bond principal payments made in FY 2012	\$230,000
Balance outstanding at November 30, 2012	\$5,095,000

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, 2011	\$1,045,000
Bond interest payments made in FY 2012	\$41,119
Bond principal payments made in FY 2012	\$155,000
Balance outstanding at November 30, 2012	\$890,000

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, 2011	\$1,995,000
Debt interest payments made in FY 2012	\$75,540
Debt principal payments made in FY 2012	\$115,000
Balance outstanding at November 30, 2012	\$1,880,000

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, 2011	\$4,355,000
Bond interest payments made in FY 2012	\$153,104
Bond principal payments made in FY 2012	\$100,000
Balance outstanding at November 30, 2012	\$4,255,000

**2012 Bond Transactions – Governmental Activities**

Bonds payable November 30, 2011	\$51,541,757
Bonds issued in FY 2012	\$0
Bonds retired in FY 2012	\$3,685,000
Bonds refunded in FY 2012	\$0
Bonds payable November 30, 2012	\$47,856,757

**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	
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
	12,445,000	2,953,893	29,506,757	18,678,132	790,000	40,723	5,115,000	1,612,499	71,142,004

At November 30, 2012, \$1,740,691 was available in restricted fund balance in the Debt Service Funds, \$2,926,475 was available in restricted fund balance in the Public Safety Sales Tax Special Revenue Fund, \$419,126 was available in restricted fund balance in the IMRF Special Revenue Fund, and \$272,307 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, 2011	\$234,063
Loan principal payments made in FY 2012	\$52,500
Balance outstanding at November 30, 2012	\$181,563

2012 Intergovernmental Loan Transactions – Governmental Activities

Loans payable November 30, 2011	\$234,063
New loans incurred in FY 2012	\$0
Loan principal payments made in FY 2012	\$52,500
Loans payable November 30, 2012	\$181,563

**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:

<u>Fiscal Year</u>	<u>Governmental Activities General Corporate Fund Principal</u>
2013	52,500
2014	52,500
2015	52,500
2016	24,063
	181,563
	181,563

**C. SUMMARY OF CHANGES IN LONG TERM LIABILITIES**

	Nov. 30, 2011 Balance	FY 2012 Additions	FY 2012 Deductions	Nov. 30, 2012 Balance	Due Within One Year
<u>Governmental Activities:</u>					
General Obligation Bonds	\$51,541,757	\$0	(\$3,685,000)	\$47,856,757	\$2,985,415
Unamortized Bond Premium	1,385,205	0	(137,394)	1,247,811	0
Deferred Amount on Refunding	(1,023,595)	0	73,607	(949,988)	0
Total Bonds Payable	51,903,367	0	(3,748,787)	48,154,580	2,985,415
Intergovernmental Loans	234,063	0	(52,500)	181,563	52,500
Net OPEB Liability	1,016,017	463,780	(120,643)	1,359,154	0
Estimated Claims Payable	2,366,702	1,211,832	(1,051,317)	2,527,217	645,582
Total Governmental Activities	55,520,149	1,675,612	(4,973,247)	52,222,514	3,683,497
<u>Business-Type Activities:</u>					
Net OPEB Liability	\$125,564	\$33,924	(\$15,301)	\$144,187	\$0
Total Business-Type Activities	125,564	33,924	(15,301)	144,187	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. 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, 2012.

(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. \$4,255,000 of the defeased 2003 Nursing Home Construction Bonds were still outstanding at November 30, 2012.

**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 2012 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>
2013	139,119
2014	116,013
2015	64,226
2016	29,232
2017	29,232
2018-2022	146,159
2023-2026	<u>19,488</u>
	<u>543,469</u>

**NOTE 21 – FUND EQUITY**

**A. DEFICIT FUND EQUITY**

As of November 30, 2012, the following funds had deficit fund equity:  
 Victim Advocacy Grant Special Revenue Fund (\$6,112)  
 Tort Immunity Special Revenue Fund (\$1,346,031)  
 Workforce Development Special Revenue Fund (\$116,143)

**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
	Health	Disability	Retirement	Planning	Governmental	Governmental	
	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Comm Fund</u>	<u>Funds</u>	<u>Funds</u>
Restricted by State Statutes, Grantor/Donor Stipulations, or Debt Covenants:							
For Capital Projects	\$0	\$0	\$0	\$0	\$0	\$21,352	\$21,352
For Debt Service	272,307	0	0	419,126	0	4,667,166	5,358,599
For Justice & Public Safety	0	0	0	0	0	3,485,998	3,485,998
For Health & Education	0	2,146,111	1,545,779	0	0	2,736,211	6,428,101
For Development	0	0	0	0	630,920	6,394,109	7,025,029
For General Government	0	0	0	0	0	1,452,423	1,452,423
For Highways & Bridges	0	0	0	0	0	7,317,402	7,317,402
For Insurance & Fringes	0	0	0	976,000	0	498,430	1,474,430
<b>Total Restricted Fund Balance</b>	<b>272,307</b>	<b>2,146,111</b>	<b>1,545,779</b>	<b>1,395,126</b>	<b>630,920</b>	<b>26,573,091</b>	<b>32,563,334</b>
Committed by County Board Resolution:							
To Solid Waste Management	0	0	0	0	0	66,261	66,261
Assigned by County Officials:							
To Capital Projects	0	0	0	0	0	1,527,820	1,527,820

**NOTE 22 – GOVERNMENT-WIDE NET ASSETS**

The government-wide statement of net assets reports restricted net assets of \$32,473,921. Of this amount, \$17,802,018 is externally restricted by state statutes, \$10,268,089 is restricted by grantor/donor stipulations, and \$4,403,814 is restricted by debt covenants.

**NOTE 23 - DEFINED BENEFIT PENSION PLAN**

The most current information available is for the plan year ended December 31, 2012 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](http://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 2012 was 10.07% of covered payroll for Regular, 20.91% of covered payroll for SLEP and 72.46% 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 2012, the County's annual pension cost of \$2,677,194 for Regular, \$1,467,630 for SLEP and \$136,416 for ECO was equal to the County's required and actual contributions. The required contributions for 2012 were determined as part of the December 31, 2010 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, 2010 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, 2012, the most recent actuarial valuation date:

- (a) The Regular plan was 86.43% funded. The actuarial accrued liability for benefits was \$60,989,082 and the actuarial value of assets was \$52,715,081, resulting in an underfunded actuarial accrued liability of \$8,274,001. Covered payroll for 2012 (annual payroll of active employees covered by the plan) was \$26,585,837 and the ratio of the underfunded actuarial accrued liability to covered payroll was 31%.
- (b) The SLEP plan was 65.93% funded. The actuarial accrued liability for benefits was \$29,531,577 and the actuarial value of assets was \$19,471,593, resulting in an underfunded actuarial accrued liability of \$10,059,984. Covered payroll for 2012 was \$7,018,794 and the ratio of the underfunded actuarial accrued liability to covered payroll was 143%.
- (c) The ECO plan was -92.05% funded. The actuarial accrued liability for benefits was \$1,237,168 and the actuarial value of assets (liability) was \$(1,138,831), resulting in an underfunded actuarial accrued liability of \$2,375,999. Covered payroll for 2012 was \$188,264 and the ratio of the underfunded actuarial accrued liability to covered payroll was 1262%. 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
<b>REGULAR NON-SLEP PERSONNEL</b>			
12/31/11	\$2,704,433	100%	\$0
12/31/10	\$2,527,780	100%	\$0
12/31/09	\$1,799,719	100%	\$0
<b>SHERIFF'S LAW ENFORCEMENT PERSONNEL</b>			
12/31/11	\$1,406,875	100%	\$0
12/31/10	\$1,377,751	100%	\$0
12/31/09	\$1,226,148	100%	\$0
<b>ELECTED COUNTY OFFICIALS</b>			
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 2012 ranged from \$193 to \$994 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 December 1, 2011, the County’s annual OPEB cost for the fiscal year ended November 30, 2012 was calculated as \$497,704 with \$33,924 attributable to business-type activities and \$463,780 attributable to governmental activities. County contributions made in FY2012 totaled \$135,944 with \$15,301 attributable to business-type activities and \$120,643 attributable to governmental activities. The net OPEB obligation at November 30, 2012 was \$1,503,341 with \$144,187 attributable to business-type activities and \$1,359,154 attributable to governmental activities.

Fiscal Year Ended November 30, 2012	Governmental Activities	Business-Type Activities	Total
Annual Required Contribution	\$484,817	\$36,524	\$521,341
Interest on Prior Net OPEB Obligation	33,021	4,081	37,102
Adjustment for Prior Underpayments	(54,058)	(6,681)	(60,739)
Annual OPEB Cost	463,780	33,924	497,704
Employer Contributions	(120,643)	(15,301)	(135,944)
Increase (Decrease) in Net OPEB Oblig.	343,137	18,623	361,760
Beginning Net OPEB Obligation	1,016,017	125,564	1,141,581
Ending Net OPEB Obligation	1,359,154	144,187	1,503,341

**NOTE 24 – OTHER POST-EMPLOYMENT BENEFITS (continued)**

Three-Year Trend Information			
Year Ending	Annual OPEB Cost	% of OPEB Cost Contributed	Net OPEB Obligation
11/30/2012	\$497,704	27.31%	\$1,503,341
11/30/2011	\$461,313	32.47%	\$1,141,581
11/30/2010	\$458,632	29.22%	\$830,041

*Funding Status and Funding Progress.* Plan benefits are paid on a pay-as-you-go basis. The entire actuarial accrued liability of \$4,479,450 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 12/01/2011 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) 3.25% discount rate; (b) healthcare cost trend rates of varying amounts for future years, starting with 6.40% for 2012 and ending with 4.70% for 2082 and later; (c) 25% of active participants retiring before age 65 will elect coverage; and (d) 30% 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, 2012 (the latest fiscal year end for METCAD), Champaign County's equity interest share was 16.81%, or \$1,654,694, which is reported in the Statement of Net Assets as an investment in joint venture. The net decrease of \$85,254 from the amount reported for June 30, 2011, 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, 2012 is provided below.

Financial Position as of June 30, 2012

Total Assets	\$10,202,137
Total Liabilities	<u>\$358,627</u>
Net Assets	<u><u>\$9,843,510</u></u>

Results of Operations for Fiscal Year Ending June 30, 2012

Total Revenues	\$4,010,612
Total Expenses	<u>\$4,480,962</u>
Change in Net Assets	(\$470,350)
Beginning Net Assets	<u>\$10,313,860</u>
Ending Net Assets	<u><u>\$9,843,510</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 December 1 to November 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 November 30, 2012 Champaign County’s equity interest share was 62.38%, totaling \$58,032, which is reported in the Statement of Net Assets as an investment in joint venture. The net decrease of \$14,149 in the County’s share of equity for the year ended November 30, 2012 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 November 30, 2012 is presented below.

Financial Position as of November 30, 2012

Total Assets	\$238,966
Total Liabilities	<u>\$145,936</u>
Net Assets	<u><u>\$93,030</u></u>

Results of Operations for Fiscal Year Ending November 30, 2012

Total Revenues	\$236,174
Total Expenses	<u>\$217,866</u>
Change in Net Assets	\$18,308
Beginning Net Assets	<u>\$74,722</u>
Ending Net Assets	<u><u>\$93,030</u></u>

**NOTE 26 – CONTINGENT LIABILITIES**

The County is currently involved in lawsuits brought by two corporations seeking to recover approximately \$2.4 million in property taxes related to the retroactive application of the charitable property tax exemption. The County is vigorously defending its position and the outcome is not determinable but it is reasonably possible that a loss will be incurred.

The County is a defendant in several other 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, 2012 fund balances totaling \$7.2 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 FY12</u>	<u>REMAINING COMMITMENT</u>
Curtis Road (00-00374-01-PV)	\$3,727,942	\$2,570,604	\$1,157,338
CH11 Bridge (10-00962-00-BR)	\$152,518	\$43,422	\$109,096

**NOTE 28 – SUBSEQUENT EVENTS**

There have been no events subsequent to November 30, 2012 that are believed to have a material effect on the County's financial statements

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**REQUIRED SUPPLEMENTARY  
INFORMATION**



COUNTY OF CHAMPAIGN, ILLINOIS  
 REQUIRED SUPPLEMENTARY INFORMATION  
 NOVEMBER 30, 2012

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**

12/31/12	\$52,715,081	\$60,989,082	\$8,274,001	86.43%	\$26,585,837	31.12%
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%

\* On a market value basis, the actuarial value of assets as of December 31, 2012 was \$54,699,453. On a market basis, the funded ratio would be 89.69%.

**SHERIFF'S LAW ENFORCEMENT PERSONNEL**

12/31/12	\$19,471,593	\$29,531,577	\$10,059,984	65.93%	\$7,018,794	143.33%
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%

\* On a market value basis, the actuarial value of assets as of December 31, 2012 was \$20,370,366. On a market basis, the funded ratio would be 68.98%.

**ELECTED COUNTY OFFICIALS**

12/31/12	(\$1,138,831)	\$1,237,168	\$2,375,999	-92.05%	\$188,264	1262.06%
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%

\* On a market value basis, the actuarial value of assets as of December 31, 2012 was (\$1,109,548). On a market basis, the funded ratio would be -89.69%.

**OTHER POST-EMPLOYMENT BENEFITS – RETIREE HEALTH INSURANCE**

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
--------------------------------	---------------------------------	-----------------------------------	---	-----------------	------------------------------	---

11/30/12	\$0	\$4,479,450	\$4,479,450	0%	N/A	N/A
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

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

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## COMBINING STATEMENTS



COUNTY OF CHAMPAIGN, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
NOVEMBER 30, 2012

----- Special Revenue Funds -----												
	Regional Plan Comm Econ Dev Loan Fund	Regional Plan Comm USDA Revolv Loan Fund	Geographic Information System Fund	Working Cash Fund	County Clerk Surcharge Fund	Recorder's Automation Fund	Tax Sale Automation Fund	Property Tax Interest Fee Fund				
<b>ASSETS</b>												
Cash	\$2,215,470	\$250,235	\$262,514	\$378,126	\$2,590	\$642,825	\$56,275	\$178,565				
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	439,720	0	0	0	0	0	0	0				
Accrued Interest	22,960	0	0	0	0	0	0	0				
Other	0	0	0	0	0	0	1	0				
Due From Other Funds	4,375	0	28,947	0	0	25,245	86	0				
Program Loans Receivable--Long Term	3,574,129	0	0	0	0	0	0	0				
<b>Total Assets</b>	<b>6,256,654</b>	<b>250,235</b>	<b>291,461</b>	<b>378,126</b>	<b>2,590</b>	<b>668,070</b>	<b>56,362</b>	<b>178,565</b>				
<b>LIABILITIES AND FUND BALANCES</b>												
<b>LIABILITIES:</b>												
Accrued Salaries Payable	0	0	0	0	0	271	0	0				
Accounts Payable	0	0	0	0	2,590	4,306	2,381	0				
Due To Other Funds	7,779	0	0	412	0	84,636	0	78,565				
Funds Held For Others	0	0	0	0	0	0	0	0				
Deferred Revenues	1	0	0	0	0	0	0	0				
Advances from Other Funds	105,000	0	0	0	0	0	0	0				
<b>Total Liabilities</b>	<b>112,780</b>	<b>0</b>	<b>0</b>	<b>412</b>	<b>2,590</b>	<b>89,213</b>	<b>2,381</b>	<b>78,565</b>				
<b>FUND BALANCES (DEFICITS):</b>												
Restricted	6,143,874	250,235	291,461	377,714	0	578,857	53,981	100,000				
Committed	0	0	0	0	0	0	0	0				
Assigned	0	0	0	0	0	0	0	0				
Unassigned	0	0	0	0	0	0	0	0				
<b>Total Fund Balances (Deficits)</b>	<b>6,143,874</b>	<b>250,235</b>	<b>291,461</b>	<b>377,714</b>	<b>0</b>	<b>578,857</b>	<b>53,981</b>	<b>100,000</b>				
<b>Total Liabilities &amp; Fund Balances</b>	<b>6,256,654</b>	<b>250,235</b>	<b>291,461</b>	<b>378,126</b>	<b>2,590</b>	<b>668,070</b>	<b>56,362</b>	<b>178,565</b>				

COUNTY OF CHAMPAIGN, ILLINOIS  
 NON-MAJOR GOVERNMENTAL FUNDS  
 COMBINING BALANCE SHEET  
 NOVEMBER 30, 2012

----- Special Revenue Funds -----												
	Election Assistance/Accessibility Grant Fund	County Clerk's Automation Fund	Solid Waste Management Fund	Animal Control Fund	Law Library Fund	Public Safety Sales Tax Fund	Sheriff Drug Forfeitures Fund	Court's Automation Fund				
<b>ASSETS</b>												
Cash	\$0	\$46,118	\$68,504	\$34,888	\$65,702	\$3,012,152	\$31,844	\$121,299				
Investments	0	0	0	0	0	0	0	0				
Receivables, Net of Uncollectible:												
Property Taxes	0	0	0	0	0	0	0	0				
Intergovernmental	142,464	0	0	15,494	0	387,530	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	0	0	436	0	0	0	0				
Due From Other Funds	0	0	0	2,154	0	1,041,316	0	2,930				
Program Loans Receivable--Long Term	0	0	0	0	0	0	0	0				
<b>Total Assets</b>	<b>142,464</b>	<b>46,118</b>	<b>68,504</b>	<b>52,972</b>	<b>65,702</b>	<b>4,440,998</b>	<b>31,844</b>	<b>124,229</b>				
<b>LIABILITIES AND FUND BALANCES</b>												
<b>LIABILITIES:</b>												
Accrued Salaries Payable	0	314	0	4,926	351	0	0	1,686				
Accounts Payable	0	395	218	6,510	3,077	142	740	1,702				
Due To Other Funds	137,285	178	2,025	25,466	199	262,517	0	28,065				
Funds Held For Others	0	0	0	0	0	0	2,529	0				
Deferred Revenues	0	0	0	0	0	0	0	0				
Advances from Other Funds	0	0	0	0	0	0	0	0				
<b>Total Liabilities</b>	<b>137,285</b>	<b>887</b>	<b>2,243</b>	<b>36,902</b>	<b>3,627</b>	<b>262,659</b>	<b>3,269</b>	<b>31,453</b>				
<b>FUND BALANCES (DEFICITS):</b>												
Restricted	5,179	45,231	0	16,070	62,075	4,178,339	28,575	92,776				
Committed	0	0	66,261	0	0	0	0	0				
Assigned	0	0	0	0	0	0	0	0				
Unassigned	0	0	0	0	0	0	0	0				
<b>Total Fund Balances (Deficits)</b>	<b>5,179</b>	<b>45,231</b>	<b>66,261</b>	<b>16,070</b>	<b>62,075</b>	<b>4,178,339</b>	<b>28,575</b>	<b>92,776</b>				
<b>Total Liabilities &amp; Fund Balances</b>	<b>142,464</b>	<b>46,118</b>	<b>68,504</b>	<b>52,972</b>	<b>65,702</b>	<b>4,440,998</b>	<b>31,844</b>	<b>124,229</b>				

COUNTY OF CHAMPAIGN, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
NOVEMBER 30, 2012

	Special Revenue Funds									
	Child Support Services Fund	Probation Services Fund	Attorney Forfeitures Fund	State's Drug Forfeitures Fund	Circuit Clerk Operations & Administration Fund	County Historical Fund	Circuit Clerk Electronic Citations Fund	Jail Commissary Fund	County Jail Medical Costs Fund	
<b>ASSETS</b>										
Cash	\$455,197	\$725,094	\$43,247	\$43,247	\$227,211	\$8,513	\$32,672	\$335,805	\$15,559	
Investments	0	0	0	0	0	0	0	0	0	
Receivables, Net of Uncollectible:										
Property Taxes	0	0	0	0	0	0	0	0	0	
Intergovernmental	0	0	0	0	0	0	0	0	0	
Program Loans--Current Portion	0	0	0	0	0	0	0	0	0	
Accrued Interest	0	0	0	0	0	0	0	0	0	
Other	0	0	0	0	0	0	0	8,436	0	
Due From Other Funds	0	0	0	0	0	0	0	0	0	
Program Loans Receivable--Long Term	0	0	0	0	0	0	0	0	0	
<b>Total Assets</b>	<b>455,197</b>	<b>725,094</b>	<b>43,247</b>	<b>43,247</b>	<b>227,211</b>	<b>8,513</b>	<b>32,672</b>	<b>344,241</b>	<b>15,559</b>	
<b>LIABILITIES AND FUND BALANCES</b>										
<b>LIABILITIES:</b>										
Accrued Salaries Payable	883	0	0	0	0	0	0	0	0	
Accounts Payable	2,409	13,707	4,145	4,145	54,210	0	0	1,894	0	
Due To Other Funds	6,880	2,930	18,800	18,800	60,000	0	0	0	0	
Funds Held For Others	0	0	0	0	0	0	0	0	0	
Deferred Revenues	0	0	0	0	0	0	0	0	0	
Advances from Other Funds	0	0	0	0	0	0	0	0	0	
<b>Total Liabilities</b>	<b>10,172</b>	<b>16,637</b>	<b>22,945</b>	<b>22,945</b>	<b>114,210</b>	<b>0</b>	<b>0</b>	<b>1,894</b>	<b>0</b>	
<b>FUND BALANCES (DEFICITS):</b>										
Restricted	445,025	708,457	20,302	20,302	113,001	8,513	32,672	342,347	15,559	
Committed	0	0	0	0	0	0	0	0	0	
Assigned	0	0	0	0	0	0	0	0	0	
Unassigned	0	0	0	0	0	0	0	0	0	
<b>Total Fund Balances (Deficits)</b>	<b>445,025</b>	<b>708,457</b>	<b>20,302</b>	<b>20,302</b>	<b>113,001</b>	<b>8,513</b>	<b>32,672</b>	<b>342,347</b>	<b>15,559</b>	
<b>Total Liabilities &amp; Fund Balances</b>	<b>455,197</b>	<b>725,094</b>	<b>43,247</b>	<b>43,247</b>	<b>227,211</b>	<b>8,513</b>	<b>32,672</b>	<b>344,241</b>	<b>15,559</b>	

COUNTY OF CHAMPAIGN, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
NOVEMBER 30, 2012

	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	Early Childhood Fund		
<b>ASSETS</b>										
Cash	\$262,381	\$0	\$9,130	\$2,638	\$95,558	\$327,788	\$584,342	\$1,733,836		
Investments	0	0	0	0	0	0	0	0		
Receivables, Net of Uncollectible:										
Property Taxes	0	0	0	0	0	988,645	0	0		
Intergovernmental	0	0	19,357	0	0	25,250	0	523,497		
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	0	0	2,973	0	6,282		
Due From Other Funds	0	0	0	0	0	0	0	0		
Program Loans Receivable--Long Term	0	0	0	0	0	0	0	0		
<b>Total Assets</b>	<b>262,381</b>	<b>0</b>	<b>28,487</b>	<b>2,638</b>	<b>95,558</b>	<b>1,344,656</b>	<b>584,342</b>	<b>2,263,615</b>		
<b>LIABILITIES AND FUND BALANCES</b>										
<b>LIABILITIES:</b>										
Accrued Salaries Payable	1,522	689	1,626	0	0	0	6,408	67,710		
Accounts Payable	10,127	0	2,285	0	24,877	141,086	5,243	79,448		
Due To Other Funds	884	5,423	2,189	0	0	200	9,157	158,505		
Funds Held For Others	0	0	0	0	0	0	0	0		
Deferred Revenues	0	0	0	0	0	988,645	0	0		
Advances from Other Funds	0	0	0	0	0	0	0	0		
<b>Total Liabilities</b>	<b>12,533</b>	<b>6,112</b>	<b>6,100</b>	<b>0</b>	<b>24,877</b>	<b>1,129,931</b>	<b>20,808</b>	<b>305,663</b>		
<b>FUND BALANCES (DEFICITS):</b>										
Restricted	249,848	0	22,387	2,638	70,681	214,725	563,534	1,957,952		
Committed	0	0	0	0	0	0	0	0		
Assigned	0	0	0	0	0	0	0	0		
Unassigned	0	(6,112)	0	0	0	0	0	0		
<b>Total Fund Balances (Deficits)</b>	<b>249,848</b>	<b>(6,112)</b>	<b>22,387</b>	<b>2,638</b>	<b>70,681</b>	<b>214,725</b>	<b>563,534</b>	<b>1,957,952</b>		
<b>Total Liabilities &amp; Fund Balances</b>	<b>262,381</b>	<b>0</b>	<b>28,487</b>	<b>2,638</b>	<b>95,558</b>	<b>1,344,656</b>	<b>584,342</b>	<b>2,263,615</b>		

COUNTY OF CHAMPAIGN, ILLINOIS  
 NON-MAJOR GOVERNMENTAL FUNDS  
 COMBINING BALANCE SHEET  
 NOVEMBER 30, 2012

Exhibit A-1  
Page 5 of 6

	----- Special Revenue Funds -----									
	County Highway Fund	County Bridge Fund	County Motor Fuel Tax Fund	Highway Federal Aid Matching Fund	Tort Immunity Fund	Social Security Fund	Workforce Development Fund	State's Atty Records Automation Fund		
<b>ASSETS</b>										
Cash	\$525,937	\$2,458,547	\$4,683,571	\$360,029	\$0	\$883,313	\$0	\$3,208		
Investments	0	0	0	0	0	0	0	0		
Receivables, Net of Uncollectible:										
Property Taxes	2,094,898	1,051,124	0	7,350	1,187,109	1,570,641	0	0		
Intergovernmental	0	0	803,642	0	52	1,146	125,977	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	0	0	0	0	0		
Due From Other Funds	131,406	0	0	0	1,996	104,760	0	0		
Program Loans Receivable--Long Term	0	0	0	0	0	0	0	0		
<b>Total Assets</b>	<b>2,752,241</b>	<b>3,509,671</b>	<b>5,487,213</b>	<b>367,379</b>	<b>1,189,157</b>	<b>2,559,860</b>	<b>125,977</b>	<b>3,208</b>		
<b>LIABILITIES AND FUND BALANCES</b>										
<b>LIABILITIES:</b>										
Accrued Salaries Payable	20,261	0	2,418	0	0	0	8,725	0		
Accounts Payable	49,067	95,708	1,481,151	0	0	168,914	59,135	0		
Due To Other Funds	95,651	0	56,773	0	1,348,079	0	174,260	0		
Funds Held For Others	0	0	0	0	0	321,875	0	0		
Deferred Revenues	2,094,898	1,051,124	0	7,350	1,187,109	1,570,641	0	0		
Advances from Other Funds	0	0	0	0	0	0	0	0		
<b>Total Liabilities</b>	<b>2,259,877</b>	<b>1,146,832</b>	<b>1,540,342</b>	<b>7,350</b>	<b>2,535,188</b>	<b>2,061,430</b>	<b>242,120</b>	<b>0</b>		
<b>FUND BALANCES (DEFICITS):</b>										
Restricted	492,364	2,362,839	3,946,871	360,029	0	498,430	0	3,208		
Committed	0	0	0	0	0	0	0	0		
Assigned	0	0	0	0	0	0	0	0		
Unassigned	0	0	0	0	(1,346,031)	0	(116,143)	0		
<b>Total Fund Balances (Deficits)</b>	<b>492,364</b>	<b>2,362,839</b>	<b>3,946,871</b>	<b>360,029</b>	<b>(1,346,031)</b>	<b>498,430</b>	<b>(116,143)</b>	<b>3,208</b>		
<b>Total Liabilities &amp; Fund Balances</b>	<b>2,752,241</b>	<b>3,509,671</b>	<b>5,487,213</b>	<b>367,379</b>	<b>1,189,157</b>	<b>2,559,860</b>	<b>125,977</b>	<b>3,208</b>		

COUNTY OF CHAMPAIGN, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
NOVEMBER 30, 2012

	Debt Service Funds -----\		Capital Projects Funds -----\				Total
	2003 Nursing Home Debt Service Fund	2007 Highway Facility Debt Service Fund	Art Bartell Building Construction Fund	Court Complex Construction Fund	Highway Facility Construction Fund	Capital Asset Replacement Fund	Non-Major Governmental Funds
<b>ASSETS</b>							
Cash	\$1,556,146	\$184,545	\$21,461	\$826,972	\$155,299	\$547,885	\$24,432,991
Investments	0	0	0	0	0	0	0
Receivables, Net of Uncollectible:							
Property Taxes	1,428,607	0	0	0	0	0	8,328,374
Intergovernmental	0	0	0	0	0	0	2,044,409
Program Loans--Current Portion	0	0	0	0	0	0	439,720
Accrued Interest	0	0	0	0	0	0	22,960
Other	0	0	0	0	0	0	18,128
Due From Other Funds	0	0	0	0	0	242,725	1,585,940
Program Loans Receivable--Long Term	0	0	0	0	0	0	3,574,129
<b>Total Assets</b>	<b>2,984,753</b>	<b>184,545</b>	<b>21,461</b>	<b>826,972</b>	<b>155,299</b>	<b>790,610</b>	<b>40,446,651</b>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>LIABILITIES:</b>							
Accrued Salaries Payable	0	0	0	0	0	0	117,790
Accounts Payable	0	0	109	0	0	58,095	2,273,671
Due To Other Funds	0	0	0	0	0	0	2,566,858
Funds Held For Others	0	0	0	0	0	0	324,404
Deferred Revenues	1,428,607	0	0	0	0	31,667	8,360,042
Advances from Other Funds	0	0	0	0	0	0	105,000
<b>Total Liabilities</b>	<b>1,428,607</b>	<b>0</b>	<b>109</b>	<b>0</b>	<b>0</b>	<b>89,762</b>	<b>13,747,765</b>
<b>FUND BALANCES (DEFICITS):</b>							
Restricted	1,556,146	184,545	21,352	0	155,299	0	26,573,091
Committed	0	0	0	0	0	0	66,261
Assigned	0	0	0	826,972	0	700,848	1,527,820
Unassigned	0	0	0	0	0	0	(1,468,286)
<b>Total Fund Balances (Deficits)</b>	<b>1,556,146</b>	<b>184,545</b>	<b>21,352</b>	<b>826,972</b>	<b>155,299</b>	<b>700,848</b>	<b>26,698,886</b>
<b>Total Liabilities &amp; Fund Balances</b>	<b>2,984,753</b>	<b>184,545</b>	<b>21,461</b>	<b>826,972</b>	<b>155,299</b>	<b>790,610</b>	<b>40,446,651</b>

COUNTY OF CHAMPAIGN, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2012

	Special Revenue Funds									
	Regional Plan Comm Econ Dev Loan Fund	Regional Plan Comm USDA Revolv Loan Fund	Geographic Information System Fund	Working Cash Fund	County Clerk Surcharge Fund	Recorder's Automation Fund	Tax Sale Automation Fund	Property Tax Interest Fee Fund		
<b>REVENUES:</b>										
Property Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0	0	0	0	0	0
Intergovernmental Revenue	89,017	0	0	0	0	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0	0	0	0
Charges for Services	0	0	295,487	0	10,169	148,677	33,651	78,420	0	0
Interest on Program Loans	209,397	0	0	0	0	0	0	0	0	0
Investment Earnings	2,541	200	282	412	0	634	58	145	0	0
Miscellaneous	0	0	0	0	0	85,722	1	0	0	0
<b>Total Revenues</b>	<b>300,955</b>	<b>200</b>	<b>295,769</b>	<b>412</b>	<b>10,169</b>	<b>235,033</b>	<b>33,710</b>	<b>78,565</b>		
<b>EXPENDITURES:</b>										
Current: General Government	0	0	265,828	0	10,169	141,349	35,262	0	0	0
Justice & Public Safety	0	0	0	0	0	0	0	0	0	0
Health	0	0	0	0	0	0	0	0	0	0
Education	0	0	0	0	0	0	0	0	0	0
Social Services	0	0	0	0	0	0	0	0	0	0
Development	387,469	0	0	0	0	0	0	0	0	0
Highways & Bridges	0	0	0	0	0	0	0	0	0	0
Debt Service: Principal Retirement	0	0	0	0	0	0	0	0	0	0
Interest & Fiscal Charges	0	0	0	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>387,469</b>	<b>0</b>	<b>265,828</b>	<b>0</b>	<b>10,169</b>	<b>141,349</b>	<b>35,262</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(86,514)</b>	<b>200</b>	<b>29,941</b>	<b>412</b>	<b>0</b>	<b>93,684</b>	<b>(1,552)</b>	<b>78,565</b>		
<b>OTHER FINANCING SOURCES (USES):</b>										
Sale of General Obligation Bonds	0	0	0	0	0	0	0	0	0	0
Premium on General Obligation Bonds	0	0	0	0	0	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0	0	0	0	0	0
Premium on Refunding Bonds	0	0	0	0	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0	0	0	0	0
Transfers In	0	0	0	0	0	0	0	0	0	0
Transfers Out	(107,650)	0	0	(412)	0	(84,479)	0	(90,004)	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>(107,650)</b>	<b>0</b>	<b>0</b>	<b>(412)</b>	<b>0</b>	<b>(84,479)</b>	<b>0</b>	<b>(90,004)</b>	<b>0</b>	<b>(90,004)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(194,164)</b>	<b>200</b>	<b>29,941</b>	<b>0</b>	<b>0</b>	<b>9,205</b>	<b>(1,552)</b>	<b>(11,439)</b>		
<b>FUND BALANCES (DEFICITS)--Beginning of Year</b>	<b>6,338,038</b>	<b>250,035</b>	<b>261,520</b>	<b>377,714</b>	<b>0</b>	<b>569,652</b>	<b>55,533</b>	<b>111,439</b>		
<b>FUND BALANCES (DEFICITS)--End of Year</b>	<b>6,143,874</b>	<b>250,235</b>	<b>291,461</b>	<b>377,714</b>	<b>0</b>	<b>578,857</b>	<b>53,981</b>	<b>100,000</b>		

COUNTY OF CHAMPAIGN, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2012

----- Special Revenue Funds -----

	Election Assistance/ 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	4,545,118	0	0
Intergovernmental Revenue	162,201	0	0	240,260	0	0	0	0
Fines & Forfeitures	0	0	0	1,680	0	0	31,027	0
Licenses & Permits	0	0	2,250	235,737	0	0	0	0
Charges for Services	0	22,600	0	55,050	62,695	0	0	243,731
Interest on Program Loans	0	0	0	0	0	0	0	0
Investment Earnings	3	34	74	51	76	2,651	44	93
Miscellaneous	0	7,615	0	2,335	0	0	41	0
<b>Total Revenues</b>	<b>162,204</b>	<b>30,249</b>	<b>2,324</b>	<b>535,113</b>	<b>62,771</b>	<b>4,547,769</b>	<b>31,112</b>	<b>243,824</b>
EXPENDITURES:								
Current: General Government	113,159	33,408	2,947	0	0	0	0	0
Justice & Public Safety	0	0	0	558,994	75,378	309,057	60,100	318,710
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	1,810,000	0	0
Interest & Fiscal Charges	0	0	0	0	0	1,437,497	0	0
<b>Total Expenditures</b>	<b>113,159</b>	<b>33,408</b>	<b>2,947</b>	<b>558,994</b>	<b>75,378</b>	<b>3,556,554</b>	<b>60,100</b>	<b>318,710</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	49,045	(3,159)	(623)	(23,881)	(12,607)	991,215	(28,988)	(74,886)
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	17,367	0	0	0	128,100	0	5,225
Transfers Out	(49,042)	0	0	0	0	(1,149,666)	0	0
Net Other Financing Sources (Uses)	(49,042)	17,367	0	0	0	(1,021,566)	0	5,225
NET CHANGE IN FUND BALANCE	3	14,208	(623)	(23,881)	(12,607)	(30,351)	(28,988)	(69,661)
FUND BALANCES (DEFICITS)--Beginning of Year	5,176	31,023	66,884	39,951	74,682	4,208,690	57,563	162,437
FUND BALANCES (DEFICITS)--End of Year	5,179	45,231	66,261	16,070	62,075	4,178,339	28,575	92,776

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, 2012

	Special Revenue Funds									
	Child Support Services Fund	State's Attorney Forfeitures Fund	Probation Services Fund	State's Attorney Forfeitures Fund	County Historical Fund	Circuit Clerk Operations & Administration Fund	Circuit Clerk Electronic Citations Fund	Commissary Fund	Jail Fund	County Jail Medical Costs Fund
REVENUES:										
Property Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0	0	0	0	0	0
Intergovernmental Revenue	0	0	5,000	0	0	0	0	0	0	0
Fines & Forfeitures	0	0	0	31,672	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0	0	0	0
Charges for Services	222	464,935	0	0	0	133,596	19,995	0	0	26,043
Interest on Program Loans	0	0	0	0	0	0	0	0	0	0
Investment Earnings	539	691	30	30	3	175	23	348	36	36
Miscellaneous	0	6,331	0	0	7,218	0	0	54,109	0	0
<b>Total Revenues</b>	<b>761</b>	<b>476,957</b>	<b>31,702</b>	<b>31,702</b>	<b>7,221</b>	<b>133,771</b>	<b>20,018</b>	<b>54,457</b>	<b>26,079</b>	<b>26,079</b>
EXPENDITURES:										
Current: General Government	0	0	0	0	0	0	0	0	0	0
Justice & Public Safety	79,671	212,144	6,021	6,021	0	54,210	0	17,588	0	0
Health	0	0	0	0	0	0	0	0	0	0
Education	0	0	0	0	0	0	0	0	0	0
Social Services	0	0	0	0	0	0	0	0	0	0
Development	0	0	0	0	0	0	0	0	0	0
Highways & Bridges	0	0	0	0	0	0	0	0	0	0
Debt Service: Principal Retirement	0	0	0	0	0	0	0	0	0	0
Interest & Fiscal Charges	0	0	0	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>79,671</b>	<b>212,144</b>	<b>6,021</b>	<b>6,021</b>	<b>0</b>	<b>54,210</b>	<b>0</b>	<b>17,588</b>	<b>0</b>	<b>0</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(78,910)</b>	<b>264,813</b>	<b>25,681</b>	<b>25,681</b>	<b>7,221</b>	<b>79,561</b>	<b>20,018</b>	<b>36,869</b>	<b>26,079</b>	<b>26,079</b>
OTHER FINANCING SOURCES (USES):										
Sale of General Obligation Bonds	0	0	0	0	0	0	0	0	0	0
Premium on General Obligation Bonds	0	0	0	0	0	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0	0	0	0	0	0
Premium on Refunding Bonds	0	0	0	0	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0	0	0	0	0
Transfers In	0	12,507	0	0	0	0	0	0	0	0
Transfers Out	0	(248,128)	(18,800)	(18,800)	0	(60,000)	0	0	0	(46,016)
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>(235,621)</b>	<b>(18,800)</b>	<b>(18,800)</b>	<b>0</b>	<b>(60,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(46,016)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(78,910)</b>	<b>29,192</b>	<b>6,881</b>	<b>6,881</b>	<b>7,221</b>	<b>19,561</b>	<b>20,018</b>	<b>36,869</b>	<b>(19,937)</b>	<b>(19,937)</b>
<b>FUND BALANCES (DEFICITS)--Beginning of Year</b>	<b>523,935</b>	<b>679,265</b>	<b>13,421</b>	<b>13,421</b>	<b>1,292</b>	<b>93,440</b>	<b>12,654</b>	<b>305,478</b>	<b>35,496</b>	<b>35,496</b>
<b>FUND BALANCES (DEFICITS)--End of Year</b>	<b>445,025</b>	<b>708,457</b>	<b>20,302</b>	<b>20,302</b>	<b>8,513</b>	<b>113,001</b>	<b>32,672</b>	<b>342,347</b>	<b>15,559</b>	<b>15,559</b>

COUNTY OF CHAMPAIGN, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2012

	Special Revenue Funds									
	Court Document Storage Fund	Court Advocacy Grant 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	Early Childhood Fund	Childhood Fund
REVENUES:										
Property Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$952,921	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0	0	0	0	0	0
Intergovernmental Revenue	0	34,525	34,525	174,044	1,000	77,694	246,698	1,850,285	7,023,340	7,023,340
Fines & Forfeitures	0	0	0	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	124,474	0	0	0
Charges for Services	125,977	0	0	0	0	22,248	0	0	0	55,755
Interest on Program Loans	0	0	0	0	0	0	0	0	0	0
Investment Earnings	299	0	0	16	3	77	416	408	2,105	2,105
Miscellaneous	0	0	0	5,145	0	1,100	1,776	28,105	5,187	5,187
<b>Total Revenues</b>	<b>126,276</b>	<b>34,525</b>	<b>34,525</b>	<b>179,205</b>	<b>1,003</b>	<b>101,119</b>	<b>1,326,285</b>	<b>1,878,798</b>	<b>7,086,387</b>	<b>7,086,387</b>
EXPENDITURES:										
Current: General Government	0	0	0	0	0	0	0	0	0	0
Justice & Public Safety	169,939	36,147	36,147	173,807	2,093	92,724	0	0	0	0
Health	0	0	0	0	0	0	1,328,994	1,748,546	0	0
Education	0	0	0	0	0	0	0	0	6,735,475	6,735,475
Social Services	0	0	0	0	0	0	0	0	0	0
Development	0	0	0	0	0	0	0	0	0	0
Highways & Bridges	0	0	0	0	0	0	0	0	0	0
Debt Service: Principal Retirement	0	0	0	0	0	0	0	0	0	0
Interest & Fiscal Charges	0	0	0	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>169,939</b>	<b>36,147</b>	<b>36,147</b>	<b>173,807</b>	<b>2,093</b>	<b>92,724</b>	<b>1,328,994</b>	<b>1,748,546</b>	<b>6,735,475</b>	<b>6,735,475</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(43,663)</b>	<b>(1,622)</b>	<b>(1,622)</b>	<b>5,398</b>	<b>(1,090)</b>	<b>8,395</b>	<b>(2,709)</b>	<b>130,252</b>	<b>350,912</b>	<b>350,912</b>
OTHER FINANCING SOURCES (USES):										
Sale of General Obligation Bonds	0	0	0	0	0	0	0	0	0	0
Premium on General Obligation Bonds	0	0	0	0	0	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0	0	0	0	0	0
Premium on Refunding Bonds	0	0	0	0	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0	0	0	0	0
Transfers In	0	1,274	1,274	0	818	0	0	0	0	0
Transfers Out	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	0	1,274	1,274	0	818	0	0	0	0	0
<b>NET CHANGE IN FUND BALANCE</b>	<b>(43,663)</b>	<b>(348)</b>	<b>(348)</b>	<b>5,398</b>	<b>(272)</b>	<b>8,395</b>	<b>(2,709)</b>	<b>130,252</b>	<b>350,912</b>	<b>350,912</b>
<b>FUND BALANCES (DEFICITS)--Beginning of Year</b>	<b>293,511</b>	<b>(5,764)</b>	<b>(5,764)</b>	<b>16,989</b>	<b>2,910</b>	<b>62,286</b>	<b>217,434</b>	<b>433,282</b>	<b>1,607,040</b>	<b>1,607,040</b>
<b>FUND BALANCES (DEFICITS)--End of Year</b>	<b>249,848</b>	<b>(6,112)</b>	<b>(6,112)</b>	<b>22,387</b>	<b>2,638</b>	<b>70,681</b>	<b>214,725</b>	<b>563,534</b>	<b>1,957,952</b>	<b>1,957,952</b>

	Special Revenue Funds-----\									
	County Highway Fund	County Bridge Fund	County Motor Fuel Tax Fund	Federal Aid Matching Fund	Immunity Fund	Tort Fund	Social Security Fund	Workforce Development Fund	State's Atty Records Automation Fund	
<b>REVENUES:</b>										
Property Tax	\$2,019,739	\$1,014,026	\$0	\$8,314	\$1,144,609	\$1,541,883	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0	0	0	0	0	0
Intergovernmental Revenue	223,494	11,000	3,482,721	0	0	0	198,585	0	0	0
Fines & Forfeitures	0	0	0	0	0	0	0	0	0	0
Licenses & Permits	137,000	0	0	0	0	0	0	0	0	0
Charges for Services	373,032	0	0	0	0	0	0	0	3,208	0
Interest on Program Loans	0	0	0	0	0	0	0	0	0	0
Investment Earnings	240	2,416	4,944	477	0	385	0	0	0	0
Miscellaneous	26,836	2,343	0	0	0	0	0	0	0	0
<b>Total Revenues</b>	<b>2,780,341</b>	<b>1,029,785</b>	<b>3,487,665</b>	<b>8,791</b>	<b>1,144,609</b>	<b>1,542,268</b>	<b>198,585</b>	<b>0</b>	<b>3,208</b>	<b>0</b>
<b>EXPENDITURES:</b>										
Current: General Government	0	0	0	0	238,464	248,117	0	0	0	0
Justice & Public Safety	0	0	0	0	1,310,029	1,115,565	0	0	0	0
Health	0	0	0	0	0	0	0	0	0	0
Education	0	0	0	0	0	0	0	0	0	0
Social Services	0	0	0	0	0	0	0	0	0	0
Development	0	0	0	0	5,073	17,131	314,728	0	0	0
Highways & Bridges	2,405,840	628,106	3,595,470	0	0	88,755	0	0	0	0
Debt Service: Principal Retirement	0	0	0	0	0	0	0	0	0	0
Interest & Fiscal Charges	0	0	0	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>2,405,840</b>	<b>628,106</b>	<b>3,595,470</b>	<b>0</b>	<b>1,553,566</b>	<b>1,469,568</b>	<b>314,728</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>374,501</b>	<b>401,679</b>	<b>(107,805)</b>	<b>8,791</b>	<b>(408,957)</b>	<b>72,700</b>	<b>(116,143)</b>	<b>0</b>	<b>3,208</b>	<b>0</b>
<b>OTHER FINANCING SOURCES (USES):</b>										
Sale of General Obligation Bonds	0	0	0	0	0	0	0	0	0	0
Premium on General Obligation Bonds	0	0	0	0	0	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0	0	0	0	0	0
Premium on Refunding Bonds	0	0	0	0	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0	0	0	0	0
Transfers In	70,000	0	0	0	0	0	0	0	0	0
Transfers Out	(107,409)	0	0	0	0	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>(37,409)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>337,092</b>	<b>401,679</b>	<b>(107,805)</b>	<b>8,791</b>	<b>(408,957)</b>	<b>72,700</b>	<b>(116,143)</b>	<b>0</b>	<b>3,208</b>	<b>0</b>
<b>FUND BALANCES (DEFICITS)--Beginning of Year</b>	<b>155,272</b>	<b>1,961,160</b>	<b>4,054,676</b>	<b>351,238</b>	<b>(937,074)</b>	<b>425,730</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCES (DEFICITS)--End of Year</b>	<b>492,364</b>	<b>2,362,839</b>	<b>3,946,871</b>	<b>360,029</b>	<b>(1,346,031)</b>	<b>498,430</b>	<b>(116,143)</b>	<b>0</b>	<b>3,208</b>	<b>0</b>

COUNTY OF CHAMPAIGN, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2012

Exhibit A-2  
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	Debt Service Funds		Capital Projects Funds				Total
	2003 Nursing Home Debt Service Fund	2007 Highway Facility Debt Service Fund	Art Bartell Building Construction Fund	Court Complex Construction Fund	Highway Facility Construction Fund	Capital Asset Replacement Fund	
<b>REVENUES:</b>							
Property Tax	\$1,450,876	\$0	\$0	\$0	\$0	\$0	\$8,132,368
Public Safety Sales Tax	0	0	0	0	0	0	4,545,118
Intergovernmental Revenue	0	0	0	0	0	0	13,819,864
Fines & Forfeitures	0	0	0	0	0	0	64,379
Licenses & Permits	0	0	0	0	0	0	499,461
Charges for Services	0	0	0	0	0	384,333	2,559,824
Interest on Program Loans	0	0	0	0	0	0	209,397
Investment Earnings	1,377	67	301	864	151	670	24,359
Miscellaneous	0	0	0	0	0	0	233,864
<b>Total Revenues</b>	<b>1,452,253</b>	<b>67</b>	<b>301</b>	<b>864</b>	<b>151</b>	<b>385,003</b>	<b>30,088,634</b>
<b>EXPENDITURES:</b>							
Current: General Government	0	0	442,009	0	0	169,755	1,700,467
Justice & Public Safety	0	0	0	170,169	0	251,717	5,014,063
Health	0	0	0	0	0	0	3,077,540
Education	0	0	0	0	0	0	6,735,475
Social Services	0	0	0	0	0	0	0
Development	0	0	0	0	0	1,332	725,733
Highways & Bridges	0	0	0	0	0	0	6,718,171
Debt Service: Principal Retirement	1,075,000	155,000	0	0	0	0	3,040,000
Interest & Fiscal Charges	549,672	41,633	0	0	0	0	2,028,802
<b>Total Expenditures</b>	<b>1,624,672</b>	<b>196,633</b>	<b>442,009</b>	<b>170,169</b>	<b>0</b>	<b>422,804</b>	<b>29,040,251</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(172,419)</b>	<b>(196,566)</b>	<b>(441,708)</b>	<b>(169,305)</b>	<b>151</b>	<b>(37,801)</b>	<b>1,048,383</b>
<b>OTHER FINANCING SOURCES (USES):</b>							
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	203,340	0	0	0	252,725	691,356
Transfers Out	0	0	0	(2,940)	0	0	(1,964,546)
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>203,340</b>	<b>0</b>	<b>(2,940)</b>	<b>0</b>	<b>252,725</b>	<b>(1,273,190)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(172,419)</b>	<b>6,774</b>	<b>(441,708)</b>	<b>(172,245)</b>	<b>151</b>	<b>214,924</b>	<b>(224,807)</b>
<b>FUND BALANCES (DEFICITS)--Beginning of Year</b>	<b>1,728,565</b>	<b>177,771</b>	<b>463,060</b>	<b>999,217</b>	<b>155,148</b>	<b>485,924</b>	<b>26,923,693</b>
<b>FUND BALANCES (DEFICITS)--End of Year</b>	<b>1,556,146</b>	<b>184,545</b>	<b>21,352</b>	<b>826,972</b>	<b>155,299</b>	<b>700,848</b>	<b>26,698,886</b>



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, 2012

	Self-Funded Insurance Fund	Employee Health Insurance Fund	Total Internal Service Funds
OPERATING REVENUES:			
Charges for Services	\$2,108,278	\$5,226,529	\$7,334,807
Miscellaneous	49,333	0	49,333
Total Operating Revenues	<u>2,157,611</u>	<u>5,226,529</u>	<u>7,384,140</u>
OPERATING EXPENSES:			
Salaries	15,484	26,940	42,424
Fringe Benefits	535,813	5,192,994	5,728,807
Commodities	0	186	186
Services	794,271	10,850	805,121
Total Operating Expenses	<u>1,345,568</u>	<u>5,230,970</u>	<u>6,576,538</u>
OPERATING INCOME (LOSS)	<u>812,043</u>	<u>(4,441)</u>	<u>807,602</u>
NON-OPERATING REVENUES (EXPENSES):			
Investment Earnings	2,546	415	2,961
Net Non-Operating Revenues (Expenses)	<u>2,546</u>	<u>415</u>	<u>2,961</u>
INCOME (LOSS) BEFORE TRANSFERS	814,589	(4,026)	810,563
Transfers In	0	0	0
Transfers Out	0	0	0
CHANGE IN NET ASSETS	814,589	(4,026)	810,563
NET ASSETS--Beginning of Year	<u>346,520</u>	<u>100,709</u>	<u>447,229</u>
NET ASSETS--End of Year	<u><u>1,161,109</u></u>	<u><u>96,683</u></u>	<u><u>1,257,792</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS  
ALL INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF CASH FLOWS  
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2012

	Self-Funded Insurance Fund	Employee Health Insurance Fund	Total Internal Service Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Cash Receipts from Other Funds and Employees for Services	\$1,296,832	\$5,228,875	\$6,525,707
Cash Receipts for Claims Reimbursements	49,333	0	49,333
Cash Payments to Employees for Services	(15,484)	(26,940)	(42,424)
Cash Payments to Suppliers for Goods and Services	(680,135)	(4,777,874)	(5,458,009)
Cash Payments for Claims	(486,795)	0	(486,795)
Net Cash Provided (Used) By Operating Activities	163,751	424,061	587,812
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>			
Transfers/Loans Received From Other Funds	0	0	0
Transfers/Loans Paid To Other Funds	0	0	0
Net Cash Provided (Used) By Non-Capital Financing Activities	0	0	0
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>			
Capital Contributions Received	0	0	0
Net Cash Provided (Used) By Capital and Related Financing Activities	0	0	0
<b>CASH FLOWS FROM INVESTMENT ACTIVITIES:</b>			
Interest Received on Investments and Bank Deposits	2,546	415	2,961
Net Cash Provided (Used) By Investment Activities	2,546	415	2,961
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>166,297</b>	<b>424,476</b>	<b>590,773</b>
Cash and Cash Equivalents at Beginning of Year	2,620,684	168,173	2,788,857
Cash and Cash Equivalents at End of Year	2,786,981	592,649	3,379,630
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>			
Operating Income (Loss)	\$812,043	(\$4,441)	\$807,602
Adjust For Non-Cash Revenue/Expense:			
Increase (Decrease) in Estimated Claims Payable	160,515	0	160,515
Adjust For Non-Revenue/Expense Cash Flows:			
Decrease (Increase) in Receivables	(30)	(1,520)	(1,550)
Decrease (Increase) in Due From Other Funds	(811,416)	3,866	(807,550)
Increase (Decrease) in Payables	3,248	423,343	426,591
Increase (Decrease) in Due To Other Funds	(609)	9	(600)
Increase (Decrease) in Unremitted Payroll Withholdings	0	2,804	2,804
Net Cash Provided (Used) By Operating Activities	163,751	424,061	587,812

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, 2012

	Township Motor Fuel Tax Fund	Township Bridge Fund	Total Private Purpose Trust Funds
<u>ASSETS</u>			
Cash	\$1,274,088	\$95,527	\$1,369,615
Investments	0	0	0
Receivables:			
Intergovernmental	168,400	0	168,400
Accrued Interest	0	0	0
Other	0	0	0
Due From Other Funds	0	0	0
Total Assets	<u>1,442,488</u>	<u>95,527</u>	<u>1,538,015</u>
<u>LIABILITIES</u>			
Accounts Payable	0	34,701	34,701
Due to Other Funds	0	0	0
Funds Held For Others	0	0	0
Total Liabilities	<u>0</u>	<u>34,701</u>	<u>34,701</u>
<u>NET ASSETS</u>			
Held in Trust for Other Governments	<u>1,442,488</u>	<u>60,826</u>	<u>1,503,314</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, 2012

	Township Motor Fuel Tax Fund	Township Bridge Fund	Total Private Purpose Trust Funds
<b>ADDITIONS:</b>			
Intergovernmental Revenue	\$2,443,190	\$113,177	\$2,556,367
Investment Earnings	1,385	220	1,605
Miscellaneous	0	0	0
<b>Total Additions</b>	<b>2,444,575</b>	<b>113,397</b>	<b>2,557,972</b>
<b>DEDUCTIONS:</b>			
Township Road & Bridge Maintenance:			
Salaries	0	0	0
Fringe Benefits	0	0	0
Commodities	0	0	0
Services	2,294,053	0	2,294,053
Capital Outlay	0	345,404	345,404
<b>Total Deductions</b>	<b>2,294,053</b>	<b>345,404</b>	<b>2,639,457</b>
<b>CHANGE IN NET ASSETS</b>	<b>150,522</b>	<b>(232,007)</b>	<b>(81,485)</b>
<b>NET ASSETS--Beginning Of Year</b>	<b>1,291,966</b>	<b>292,833</b>	<b>1,584,799</b>
<b>NET ASSETS--End Of Year</b>	<b>1,442,488</b>	<b>60,826</b>	<b>1,503,314</b>

COUNTY OF CHAMPAIGN, ILLINOIS  
 ALL AGENCY FUNDS  
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS  
 NOVEMBER 30, 2012

	Garnishments Fund	Inheritance Tax Fund	Estate Fund	Property Condemnations Fund	County Collector Fund
<u>ASSETS</u>					
Cash	\$10,395	\$0	\$30,761	\$41,920	\$401,580
Investments	0	0	0	0	0
Receivables:					
Intergovernmental	0	0	0	0	86,019
Total Assets	10,395	0	30,761	41,920	487,599
<u>LIABILITIES</u>					
Funds Held For Others	10,395	0	30,761	41,920	487,599
Total Liabilities	10,395	0	30,761	41,920	487,599
<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, 2012

	Circuit Clerk Fund	County Clerk Fund	Court Services Fund	Total Agency Funds
<u>ASSETS</u>				
Cash	\$477,535	\$471,463	\$13,129	\$1,446,783
Investments	1,561,992	274,378	0	1,836,370
Receivables:				
Intergovernmental	148	0	0	86,167
Total Assets	2,039,675	745,841	13,129	3,369,320
<u>LIABILITIES</u>				
Funds Held For Others	2,039,675	745,841	13,129	3,369,320
Total Liabilities	2,039,675	745,841	13,129	3,369,320
<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, 2012

	<u>Balance</u> <u>11/30/11</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>11/30/12</u>
<b><u>GARNISHMENTS FUND</u></b>				
ASSETS:				
Cash	\$4,098	\$199,925	\$193,628	\$10,395
Total Assets	4,098	199,925	193,628	10,395
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	4,098	199,925	193,628	10,395
Total Liabilities	4,098	199,925	193,628	10,395
<b><u>INHERITANCE TAX FUND</u></b>				
ASSETS:				
Cash	\$712,736	\$4,758,791	\$5,471,527	\$0
Investments	0	0	0	0
Total Assets	712,736	4,758,791	5,471,527	0
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	712,736	4,758,791	5,471,527	0
Total Liabilities	712,736	4,758,791	5,471,527	0
<b><u>ESTATE FUND</u></b>				
ASSETS:				
Cash	\$30,561	\$200	\$0	\$30,761
Investments	0	0	0	0
Total Assets	30,561	200	0	30,761
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	30,561	200	0	30,761
Total Liabilities	30,561	200	0	30,761

COUNTY OF CHAMPAIGN, ILLINOIS  
ALL AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2012

	<u>Balance</u> <u>11/30/11</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>11/30/12</u>
<b><u>PROPERTY CONDEMNATIONS FUND</u></b>				
ASSETS:				
Cash	\$41,920	\$0	\$0	\$41,920
Investments	0	0	0	0
Total Assets	<u>41,920</u>	<u>0</u>	<u>0</u>	<u>41,920</u>
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	41,920	0	0	41,920
Total Liabilities	<u>41,920</u>	<u>0</u>	<u>0</u>	<u>41,920</u>
<b><u>COUNTY COLLECTOR FUND</u></b>				
ASSETS:				
Cash	\$254,611	\$345,812,831	\$345,665,862	\$401,580
Investments	0	0	0	0
Intergovernmental Receivable	48,167	347,696	309,844	86,019
Total Assets	<u>302,778</u>	<u>346,160,527</u>	<u>345,975,706</u>	<u>487,599</u>
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	302,778	296,137,997	295,953,176	487,599
Total Liabilities	<u>302,778</u>	<u>296,137,997</u>	<u>295,953,176</u>	<u>487,599</u>
<b><u>CIRCUIT CLERK FUND</u></b>				
ASSETS:				
Cash	\$313,077	\$11,793,856	\$11,629,398	\$477,535
Investments	1,180,000	812,992	431,000	1,561,992
Intergovernmental Receivable	753	1,217	1,822	148
Total Assets	<u>1,493,830</u>	<u>12,608,065</u>	<u>12,062,220</u>	<u>2,039,675</u>
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	1,493,830	10,957,649	10,411,804	2,039,675
Total Liabilities	<u>1,493,830</u>	<u>10,957,649</u>	<u>10,411,804</u>	<u>2,039,675</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
ALL AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2012

	<u>Balance</u> <u>11/30/11</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>11/30/12</u>
<b><u>COUNTY CLERK FUND</u></b>				
ASSETS:				
Cash	\$257,124	\$5,126,016	\$4,911,677	\$471,463
Investments	4,208	400,170	130,000	274,378
Total Assets	<u>261,332</u>	<u>5,526,186</u>	<u>5,041,677</u>	<u>745,841</u>
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	261,332	4,719,892	4,235,383	745,841
Total Liabilities	<u>261,332</u>	<u>4,719,892</u>	<u>4,235,383</u>	<u>745,841</u>
<b><u>COURT SERVICES FUND</u></b>				
ASSETS:				
Cash	\$11,677	\$9,635	\$8,183	\$13,129
Total Assets	<u>11,677</u>	<u>9,635</u>	<u>8,183</u>	<u>13,129</u>
LIABILITIES:				
Funds Held For Others	\$11,677	\$9,635	\$8,183	\$13,129
Total Liabilities	<u>11,677</u>	<u>9,635</u>	<u>8,183</u>	<u>13,129</u>
<b><u>TOTAL ALL AGENCY FUNDS</u></b>				
ASSETS:				
Cash	\$1,625,804	\$367,701,254	\$367,880,275	\$1,446,783
Investments	1,184,208	1,213,162	561,000	1,836,370
Intergovernmental Receivable	48,920	348,913	311,666	86,167
Due From Other Funds	0	0	0	0
Total Assets	<u>2,858,932</u>	<u>369,263,329</u>	<u>368,752,941</u>	<u>3,369,320</u>
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	2,858,932	316,784,089	316,273,701	3,369,320
Total Liabilities	<u>2,858,932</u>	<u>316,784,089</u>	<u>316,273,701</u>	<u>3,369,320</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, 2012 and 2011

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

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

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

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

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

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

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	96,100	96,100	403,202	403,202	94,301
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
<b>Total Revenues</b>	<b>96,100</b>	<b>96,100</b>	<b>403,202</b>	<b>403,202</b>	<b>94,301</b>
<b>EXPENDITURES:</b>					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Debt Service:					
Principal Retirement	165,000	165,000	165,000	165,000	160,000
Interest & Fiscal Charges	140,505	140,505	140,506	140,506	147,209
<b>Total Expenditures</b>	<b>305,505</b>	<b>305,505</b>	<b>305,506</b>	<b>305,506</b>	<b>307,209</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(209,405)</b>	<b>(209,405)</b>	<b>97,696</b>	<b>97,696</b>	<b>(212,908)</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	307,102	307,102	305,506	305,506	308,909
Transfers Out	(95,931)	(95,931)	(95,931)	(95,931)	(94,317)
<b>Net Other Financing Sources (Uses)</b>	<b>211,171</b>	<b>211,171</b>	<b>209,575</b>	<b>209,575</b>	<b>214,592</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>1,766</b>	<b>1,766</b>	<b>307,271</b>	<b>307,271</b>	<b>1,684</b>

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

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

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

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$408,378	\$408,378	\$408,991	\$408,991	\$398,945
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	<u>408,378</u>	<u>408,378</u>	<u>408,991</u>	<u>408,991</u>	<u>398,945</u>
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	407,894	407,894	408,991	408,991	398,766
Capital Outlay	0	0	0	0	0
Total Expenditures	<u>407,894</u>	<u>407,894</u>	<u>408,991</u>	<u>408,991</u>	<u>398,766</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>484</u>	<u>484</u>	<u>0</u>	<u>0</u>	<u>179</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET CHANGE IN FUND BALANCE	<u><u>484</u></u>	<u><u>484</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>179</u></u>

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

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

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

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES:</b>					
General Government:					
Salaries	107,977	107,977	107,977	107,977	112,815
Fringe Benefits	0	0	0	0	0
Commodities	697	697	781	1,000	556
Services	5,956	5,956	6,909	8,590	7,950
Capital Outlay	0	0	0	0	0
<b>Total Expenditures</b>	<b>114,630</b>	<b>114,630</b>	<b>115,667</b>	<b>117,567</b>	<b>121,321</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(114,630)</b>	<b>(114,630)</b>	<b>(115,667)</b>	<b>(117,567)</b>	<b>(121,321)</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(114,630)</b>	<b>(114,630)</b>	<b>(115,667)</b>	<b>(117,567)</b>	<b>(121,321)</b>

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

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

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

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	6,500	6,500	6,500	6,500	6,500
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	1,202,305	1,202,305	1,130,000	680,000	771,847
Charges for Services	781,167	781,167	950,200	650,200	652,852
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	6,712	6,712	7,003	7,003	8,443
<b>Total Revenues</b>	<b>1,996,684</b>	<b>1,996,684</b>	<b>2,093,703</b>	<b>1,343,703</b>	<b>1,439,642</b>
<b>EXPENDITURES:</b>					
General Government:					
Salaries	213,680	213,680	213,680	211,986	208,117
Fringe Benefits	0	0	0	0	0
Commodities	870,486	870,486	870,546	449,100	501,593
Services	265,278	265,278	352,415	203,865	199,526
Capital Outlay	0	0	0	0	0
<b>Total Expenditures</b>	<b>1,349,444</b>	<b>1,349,444</b>	<b>1,436,641</b>	<b>864,951</b>	<b>909,236</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>647,240</b>	<b>647,240</b>	<b>657,062</b>	<b>478,752</b>	<b>530,406</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	84,479	84,479	82,000	82,000	83,087
Transfers Out	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>84,479</b>	<b>84,479</b>	<b>82,000</b>	<b>82,000</b>	<b>83,087</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>731,719</b>	<b>731,719</b>	<b>739,062</b>	<b>560,752</b>	<b>613,493</b>

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

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	39,580	39,580	37,093	35,293	31,417
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	279	279	0	0	353
<b>Total Revenues</b>	<b>39,859</b>	<b>39,859</b>	<b>37,093</b>	<b>35,293</b>	<b>31,770</b>
<b>EXPENDITURES:</b>					
General Government:					
Salaries	323,361	323,361	323,362	319,118	306,763
Fringe Benefits	0	0	0	0	0
Commodities	6,701	6,701	6,783	5,000	4,092
Services	29,062	29,062	29,760	29,650	66,054
Capital Outlay	0	0	0	0	1,475
<b>Total Expenditures</b>	<b>359,124</b>	<b>359,124</b>	<b>359,905</b>	<b>353,768</b>	<b>378,384</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(319,265)</b>	<b>(319,265)</b>	<b>(322,812)</b>	<b>(318,475)</b>	<b>(346,614)</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	0	0	0	0	30,342
Transfers Out	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,342</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(319,265)</b>	<b>(319,265)</b>	<b>(322,812)</b>	<b>(318,475)</b>	<b>(316,272)</b>

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

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

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

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

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

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

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

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES:</b>					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	203,310	203,310	213,214	213,214	199,266
Capital Outlay	0	0	0	0	0
<b>Total Expenditures</b>	<b>203,310</b>	<b>203,310</b>	<b>213,214</b>	<b>213,214</b>	<b>199,266</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(203,310)</b>	<b>(203,310)</b>	<b>(213,214)</b>	<b>(213,214)</b>	<b>(199,266)</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(203,310)</b>	<b>(203,310)</b>	<b>(213,214)</b>	<b>(213,214)</b>	<b>(199,266)</b>

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

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	6,500	6,500	6,500	6,500	6,500
Fines & Forfeitures	14,698	14,698	5,000	5,000	34,501
Licenses & Permits	0	0	0	0	0
Charges for Services	1,783,731	1,783,731	1,940,000	1,940,000	1,846,513
Rents and Royalties	0	0	0	0	0
Investment Earnings	9,566	9,566	13,000	13,000	18,054
Miscellaneous	71	71	0	0	10
<b>Total Revenues</b>	<b>1,814,566</b>	<b>1,814,566</b>	<b>1,964,500</b>	<b>1,964,500</b>	<b>1,905,578</b>
<b>EXPENDITURES:</b>					
Justice & Public Safety:					
Salaries	997,544	997,544	1,059,218	1,055,402	1,014,828
Fringe Benefits	0	0	0	0	0
Commodities	8,983	8,983	9,082	15,559	52,154
Services	26,798	26,798	27,257	20,780	24,006
Capital Outlay	0	0	0	0	0
<b>Total Expenditures</b>	<b>1,033,325</b>	<b>1,033,325</b>	<b>1,095,557</b>	<b>1,091,741</b>	<b>1,090,988</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>781,241</b>	<b>781,241</b>	<b>868,943</b>	<b>872,759</b>	<b>814,590</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	60,000	60,000	60,000	60,000	63,145
Transfers Out	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>63,145</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>841,241</b>	<b>841,241</b>	<b>928,943</b>	<b>932,759</b>	<b>877,735</b>

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

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	383	383	0	0	328
<b>Total Revenues</b>	<b>383</b>	<b>383</b>	<b>0</b>	<b>0</b>	<b>328</b>
<b>EXPENDITURES:</b>					
Justice & Public Safety:					
Salaries	550,920	550,920	550,941	561,910	537,020
Fringe Benefits	0	0	0	0	0
Commodities	12,865	12,865	12,866	5,954	18,549
Services	484,450	484,450	484,608	471,220	450,559
Capital Outlay	0	0	0	0	19,975
<b>Total Expenditures</b>	<b>1,048,235</b>	<b>1,048,235</b>	<b>1,048,415</b>	<b>1,039,084</b>	<b>1,026,103</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(1,047,852)</b>	<b>(1,047,852)</b>	<b>(1,048,415)</b>	<b>(1,039,084)</b>	<b>(1,025,775)</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(1,047,852)</b>	<b>(1,047,852)</b>	<b>(1,048,415)</b>	<b>(1,039,084)</b>	<b>(1,025,775)</b>

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

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES:</b>					
Justice & Public Safety:					
Salaries	26,209	26,209	32,813	32,289	24,346
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
<b>Total Expenditures</b>	<b>26,209</b>	<b>26,209</b>	<b>32,813</b>	<b>32,289</b>	<b>24,346</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(26,209)</b>	<b>(26,209)</b>	<b>(32,813)</b>	<b>(32,289)</b>	<b>(24,346)</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(26,209)</b>	<b>(26,209)</b>	<b>(32,813)</b>	<b>(32,289)</b>	<b>(24,346)</b>

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

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

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

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

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

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

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

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

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

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	61,098	61,098	63,651	52,000	157,791
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	35	35	0	0	0
<b>Total Revenues</b>	<b>61,133</b>	<b>61,133</b>	<b>63,651</b>	<b>52,000</b>	<b>157,791</b>
<b>EXPENDITURES:</b>					
Justice & Public Safety:					
Salaries	102,777	102,777	110,660	110,660	109,161
Fringe Benefits	0	0	0	0	0
Commodities	8,341	8,341	8,873	5,173	4,404
Services	8,789	8,789	15,550	7,950	5,438
Capital Outlay	0	0	0	0	10,121
<b>Total Expenditures</b>	<b>119,907</b>	<b>119,907</b>	<b>135,083</b>	<b>123,783</b>	<b>129,124</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(58,774)</b>	<b>(58,774)</b>	<b>(71,432)</b>	<b>(71,783)</b>	<b>28,667</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(58,774)</b>	<b>(58,774)</b>	<b>(71,432)</b>	<b>(71,783)</b>	<b>28,667</b>

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

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

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

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

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

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES:</b>					
Justice & Public Safety:					
Salaries	270	270	1,500	1,500	495
Fringe Benefits	0	0	0	0	0
Commodities	4,677	4,677	4,679	3,591	1,285
Services	15,425	15,425	15,426	14,934	19,886
Capital Outlay	0	0	0	0	0
<b>Total Expenditures</b>	<b>20,372</b>	<b>20,372</b>	<b>21,605</b>	<b>20,025</b>	<b>21,666</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(20,372)</b>	<b>(20,372)</b>	<b>(21,605)</b>	<b>(20,025)</b>	<b>(21,666)</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(20,372)</b>	<b>(20,372)</b>	<b>(21,605)</b>	<b>(20,025)</b>	<b>(21,666)</b>

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

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	45,478	45,478	57,883	57,883	50,962
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
<b>Total Revenues</b>	<b>45,478</b>	<b>45,478</b>	<b>57,883</b>	<b>57,883</b>	<b>50,962</b>
<b>EXPENDITURES:</b>					
Justice & Public Safety:					
Salaries	34,958	34,958	34,960	34,370	34,156
Fringe Benefits	13,828	13,828	14,137	14,039	13,352
Commodities	0	0	2,112	2,112	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
<b>Total Expenditures</b>	<b>48,786</b>	<b>48,786</b>	<b>51,209</b>	<b>50,521</b>	<b>47,508</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(3,308)</b>	<b>(3,308)</b>	<b>6,674</b>	<b>7,362</b>	<b>3,454</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(3,308)</b>	<b>(3,308)</b>	<b>6,674</b>	<b>7,362</b>	<b>3,454</b>

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

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

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

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	317,569	317,569	371,024	371,024	341,321
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
<b>Total Revenues</b>	<b>317,569</b>	<b>317,569</b>	<b>371,024</b>	<b>371,024</b>	<b>341,321</b>
<b>EXPENDITURES:</b>					
Justice & Public Safety:					
Salaries	237,606	237,606	259,049	258,304	255,840
Fringe Benefits	75,616	75,616	84,859	83,934	74,996
Commodities	7,325	7,325	12,568	12,568	12,094
Services	5,398	5,398	12,755	12,500	7,043
Capital Outlay	0	0	1,795	2,050	1,333
<b>Total Expenditures</b>	<b>325,945</b>	<b>325,945</b>	<b>371,026</b>	<b>369,356</b>	<b>351,306</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(8,376)</b>	<b>(8,376)</b>	<b>(2)</b>	<b>1,668</b>	<b>(9,985)</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(8,376)</b>	<b>(8,376)</b>	<b>(2)</b>	<b>1,668</b>	<b>(9,985)</b>

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

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

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

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

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

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES:</b>					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	2,090	2,090	2,092	0	0
Services	0	0	0	0	0
Capital Outlay	1,093	1,093	5,308	0	0
<b>Total Expenditures</b>	<b>3,183</b>	<b>3,183</b>	<b>7,400</b>	<b>0</b>	<b>0</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(3,183)</b>	<b>(3,183)</b>	<b>(7,400)</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(3,183)</b>	<b>(3,183)</b>	<b>(7,400)</b>	<b>0</b>	<b>0</b>

## SPECIAL REVENUE FUNDS

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



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

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

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

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

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

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

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

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

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

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

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

Exhibit C-3b

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

COUNTY OF CHAMPAIGN, ILLINOIS  
SOCIAL SECURITY FUND

Exhibit C-42b

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

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

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

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

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

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	198,585	198,585	830,647	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
<b>Total Revenues</b>	<b>198,585</b>	<b>198,585</b>	<b>830,647</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES:</b>					
Development:					
Salaries	79,930	79,930	157,000	0	0
Fringe Benefits	19,763	19,763	58,647	0	0
Commodities	0	0	0	0	0
Services	215,035	177,645	615,000	0	0
Capital Outlay	0	0	0	0	0
<b>Total Expenditures</b>	<b>314,728</b>	<b>277,338</b>	<b>830,647</b>	<b>0</b>	<b>0</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(116,143)</b>	<b>(78,753)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(116,143)</b>	<b>(78,753)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>(116,143)</b>	<b>(78,753)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		(37,390)			
Beginning Fund Balance Conversion to GAAP Basis		0			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>(116,143)</b>			

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

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

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

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	3,208	3,208	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
<b>Total Revenues</b>	<b>3,208</b>	<b>3,208</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES:</b>					
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
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>3,208</b>	<b>3,208</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>3,208</b>	<b>3,208</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>3,208</b>	<b>3,208</b>	<b>0</b>	<b>0</b>	<b>0</b>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>3,208</b>			

## 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, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Cash	\$1,556,146	\$1,722,038
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,428,607	1,437,974
Intergovernmental	0	710
Accrued Interest	0	0
Other	0	5,817
Due From Other Funds	0	0
Total Assets	2,984,753	3,166,539
 <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	1,428,607	1,437,974
Total Liabilities	1,428,607	1,437,974
 FUND BALANCE (DEFICIT):		
Restricted For Debt Service	1,556,146	1,728,565
Total Fund Balance (Deficit)	1,556,146	1,728,565
Total Liabilities and Fund Balance	2,984,753	3,166,539

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, 2012

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$1,450,876	\$1,450,876	\$1,466,363	\$1,466,363	\$1,604,121
Investment Earnings	1,377	1,377	5,000	5,000	1,434
Miscellaneous	0	0	0	0	0
Total Revenues	<u>1,452,253</u>	<u>1,452,253</u>	<u>1,471,363</u>	<u>1,471,363</u>	<u>1,605,555</u>
EXPENDITURES:					
Social Services:					
Services	0	0	0	0	60,474
Debt Service:					
Principal Retirement	1,075,000	1,075,000	1,075,000	1,075,000	935,000
Interest & Fiscal Charges	549,672	549,672	550,258	550,258	536,995
Total Expenditures	<u>1,624,672</u>	<u>1,624,672</u>	<u>1,625,258</u>	<u>1,625,258</u>	<u>1,532,469</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(172,419)</u>	<u>(172,419)</u>	<u>(153,895)</u>	<u>(153,895)</u>	<u>73,086</u>
OTHER FINANCING SOURCES (USES):					
Sale of Refunding Bonds	0	0	0	0	4,355,000
Premium on Refunding Bonds	0	0	0	0	268,253
Payment to Refunded Bond Escrow Agent	0	0	0	0	(4,556,962)
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>66,291</u>
NET CHANGE IN FUND BALANCE	<u>(172,419)</u>	<u>(172,419)</u>	<u>(153,895)</u>	<u>(153,895)</u>	<u>139,377</u>
FUND BALANCE (DEFICIT)--Beginning of Year	<u>1,728,565</u>	<u>1,728,565</u>	<u>1,728,565</u>	<u>1,728,565</u>	<u>1,589,188</u>
FUND BALANCE (DEFICIT)--End of Year	<u>1,556,146</u>	<u>1,556,146</u>	<u>1,574,670</u>	<u>1,574,670</u>	<u>1,728,565</u>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		<u>0</u>			
GAAP Basis Fund Balance (Deficit)		<u>1,556,146</u>			

COUNTY OF CHAMPAIGN, ILLINOIS  
 2007 SERIES HIGHWAY FACILITY BOND DEBT SERVICE FUND  
 COMPARATIVE BALANCE SHEET  
 NOVEMBER 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Cash	\$184,545	\$177,771
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	 184,545	 177,771
 <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	184,545	177,771
 Total Fund Balance (Deficit)	 184,545	 177,771
 Total Liabilities and Fund Balance	 184,545	 177,771

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, 2012

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Property Tax	\$0	\$0	\$0	\$0	\$0
Investment Earnings	67	67	250	250	60
Miscellaneous	0	0	0	0	0
<b>Total Revenues</b>	<b>67</b>	<b>67</b>	<b>250</b>	<b>250</b>	<b>60</b>
<b>EXPENDITURES:</b>					
Debt Service:					
Principal Retirement	155,000	155,000	155,000	155,000	150,000
Interest & Fiscal Charges	41,633	41,633	43,119	43,119	48,095
<b>Total Expenditures</b>	<b>196,633</b>	<b>196,633</b>	<b>198,119</b>	<b>198,119</b>	<b>198,095</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(196,566)</b>	<b>(196,566)</b>	<b>(197,869)</b>	<b>(197,869)</b>	<b>(198,035)</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	203,340	203,340	202,745	202,745	199,908
Transfers Out	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>203,340</b>	<b>203,340</b>	<b>202,745</b>	<b>202,745</b>	<b>199,908</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>6,774</b>	<b>6,774</b>	<b>4,876</b>	<b>4,876</b>	<b>1,873</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>177,771</b>	<b>177,771</b>	<b>177,771</b>	<b>177,771</b>	<b>175,898</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>184,545</b>	<b>184,545</b>	<b>182,647</b>	<b>182,647</b>	<b>177,771</b>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>184,545</b>			

## 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, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Cash	\$21,461	\$463,084
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	 21,461	 463,084
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	109	24
Due To Other Funds	0	0
Funds Held For Others	0	0
 Total Liabilities	 109	 24
 FUND BALANCE (DEFICIT):		
Restricted For Capital Projects	21,352	463,060
 Total Fund Balance (Deficit)	 21,352	 463,060
 Total Liabilities and Fund Balance	 21,461	 463,084

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, 2012

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Investment Earnings	301	301	250	250	405
Miscellaneous	0	0	0	0	0
<b>Total Revenues</b>	<b>301</b>	<b>301</b>	<b>250</b>	<b>250</b>	<b>405</b>
<b>EXPENDITURES:</b>					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	11,119
Services	42,534	42,534	42,534	0	95,293
Capital Outlay	399,475	399,475	430,282	472,816	1,435,408
<b>Total Expenditures</b>	<b>442,009</b>	<b>442,009</b>	<b>472,816</b>	<b>472,816</b>	<b>1,541,820</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(441,708)</b>	<b>(441,708)</b>	<b>(472,566)</b>	<b>(472,566)</b>	<b>(1,541,415)</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Sale of General Obligation Bonds	0	0	0	0	1,995,000
Premium on General Obligation Bonds	0	0	0	0	9,475
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,004,475</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(441,708)</b>	<b>(441,708)</b>	<b>(472,566)</b>	<b>(472,566)</b>	<b>463,060</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>463,060</b>	<b>463,060</b>	<b>463,060</b>	<b>463,060</b>	<b>0</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>21,352</b>	<b>21,352</b>	<b>(9,506)</b>	<b>(9,506)</b>	<b>463,060</b>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>21,352</b>			

COUNTY OF CHAMPAIGN, ILLINOIS  
 COURT COMPLEX CONSTRUCTION FUND  
 COMPARATIVE BALANCE SHEET  
 NOVEMBER 30, 2012 and 2011

	<u>2012</u>	<u>2011</u>
<u>ASSETS</u>		
Cash	\$826,972	\$1,028,619
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
 Total Assets	 <u><u>826,972</u></u>	 <u><u>1,028,619</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	0	0
Due To Other Funds	0	29,402
Funds Held For Others	<u>0</u>	<u>0</u>
 Total Liabilities	 <u>0</u>	 <u>29,402</u>
 FUND BALANCE (DEFICIT):		
Assigned to Capital Projects	<u>826,972</u>	<u>999,217</u>
 Total Fund Balance (Deficit)	 <u>826,972</u>	 <u>999,217</u>
 Total Liabilities and Fund Balance	 <u><u>826,972</u></u>	 <u><u>1,028,619</u></u>

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, 2012

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Investment Earnings	864	864	2,000	2,000	611
Miscellaneous	0	0	0	0	11
<b>Total Revenues</b>	<b>864</b>	<b>864</b>	<b>2,000</b>	<b>2,000</b>	<b>622</b>
<b>EXPENDITURES:</b>					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	274	274	300	0	0
Capital Outlay	169,895	169,895	170,959	100,000	0
<b>Total Expenditures</b>	<b>170,169</b>	<b>170,169</b>	<b>171,259</b>	<b>100,000</b>	<b>0</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(169,305)</b>	<b>(169,305)</b>	<b>(169,259)</b>	<b>(98,000)</b>	<b>622</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	0	0	0	0	0
Transfers Out	(2,940)	(2,940)	(2,941)	1	0
<b>Net Other Financing Sources (Uses)</b>	<b>(2,940)</b>	<b>(2,940)</b>	<b>(2,941)</b>	<b>1</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(172,245)</b>	<b>(172,245)</b>	<b>(172,200)</b>	<b>(97,999)</b>	<b>622</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>999,217</b>	<b>999,217</b>	<b>999,217</b>	<b>999,217</b>	<b>998,595</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>826,972</b>	<b>826,972</b>	<b>827,017</b>	<b>901,218</b>	<b>999,217</b>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>826,972</b>			

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

	2012	2011
<u>ASSETS</u>		
Cash	\$155,299	\$155,148
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	 155,299	 155,148
 <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	155,299	155,148
 Total Fund Balance (Deficit)	 155,299	 155,148
 Total Liabilities and Fund Balance	 155,299	 155,148

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, 2012

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Investment Earnings	151	151	450	450	90
Miscellaneous	0	0	0	0	0
Total Revenues	<u>151</u>	<u>151</u>	<u>450</u>	<u>450</u>	<u>90</u>
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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>151</u>	<u>151</u>	<u>450</u>	<u>450</u>	<u>90</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	151	151	450	450	90
FUND BALANCE (DEFICIT)--Beginning of Year	<u>155,148</u>	<u>155,148</u>	<u>155,148</u>	<u>155,148</u>	<u>155,058</u>
FUND BALANCE (DEFICIT)--End of Year	<u><u>155,299</u></u>	<u><u>155,299</u></u>	<u><u>155,598</u></u>	<u><u>155,598</u></u>	<u><u>155,148</u></u>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		<u>0</u>			
GAAP Basis Fund Balance (Deficit)		<u><u>155,299</u></u>			

COUNTY OF CHAMPAIGN, ILLINOIS  
 CAPITAL ASSET REPLACEMENT FUND  
 COMPARATIVE BALANCE SHEET  
 NOVEMBER 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Cash	\$547,885	\$1,081,484
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	242,725	0
Total Assets	790,610	1,081,484
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	58,095	179,560
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	31,667	416,000
Total Liabilities	89,762	595,560
 FUND BALANCE (DEFICIT):		
Assigned to Capital Projects	700,848	485,924
Total Fund Balance (Deficit)	700,848	485,924
Total Liabilities and Fund Balance	790,610	1,081,484

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, 2012

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Rents and Royalties	384,333	0	0	0	0
Investment Earnings	670	670	0	0	472
Miscellaneous	0	0	0	0	0
<b>Total Revenues</b>	<b>385,003</b>	<b>670</b>	<b>0</b>	<b>0</b>	<b>472</b>
<b>EXPENDITURES:</b>					
General Government:					
Commodities	60,997	60,997	112,094	92,768	41,801
Services	13,974	13,974	20,851	13,554	18,138
Capital Outlay	94,784	94,784	210,544	98,292	118,492
Justice & Public Safety:					
Commodities	143,820	143,820	147,700	50,350	68,288
Services	6,282	6,282	6,282	0	6,647
Capital Outlay	101,615	101,615	477,946	587,460	227,972
Development:					
Commodities	1,332	1,332	1,333	1,323	3,326
Capital Outlay	0	0	0	0	0
<b>Total Expenditures</b>	<b>422,804</b>	<b>422,804</b>	<b>976,750</b>	<b>843,747</b>	<b>484,664</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(37,801)</b>	<b>(422,134)</b>	<b>(976,750)</b>	<b>(843,747)</b>	<b>(484,192)</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	252,725	252,725	243,290	243,290	201,507
Transfers Out	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>252,725</b>	<b>252,725</b>	<b>243,290</b>	<b>243,290</b>	<b>201,507</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>214,924</b>	<b>(169,409)</b>	<b>(733,460)</b>	<b>(600,457)</b>	<b>(282,685)</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>485,924</b>	<b>901,924</b>	<b>901,924</b>	<b>901,924</b>	<b>768,609</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>700,848</b>	<b>732,515</b>	<b>168,464</b>	<b>301,467</b>	<b>485,924</b>
Revenues/Sources Conversion to GAAP Basis		384,333			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		(416,000)			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>700,848</b>			

## 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, 2012 and 2011

<u>ASSETS</u>	<u>2012</u>	<u>2011</u>
<b>CURRENT ASSETS:</b>		
Cash	\$800,882	\$452,033
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Patient Accounts	2,790,836	5,946,494
Property Taxes	1,069,500	1,027,438
Intergovernmental	550,690	451
Accrued Interest	0	0
Other	693	128
Due From Other Funds	58	0
Inventories	11,276	20,473
Prepaid Expenses	8,594	12,009
Resident Trust Accounts	7,805	8,880
<b>NONCURRENT ASSETS:</b>		
Capital Assets:		
Buildings and Improvements	23,693,374	23,658,508
Construction in Progress	0	0
Equipment	1,313,192	1,287,189
Less Accumulated Depreciation	<u>(4,361,371)</u>	<u>(3,626,652)</u>
 Total Assets	 <u>25,885,529</u>	 <u>28,786,951</u>
 <b><u>LIABILITIES</u></b>		
<b>CURRENT LIABILITIES:</b>		
Accrued Salaries Payable	146,012	341,424
Accounts Payable	1,428,172	3,157,840
Due To Other Funds	923,467	1,102,195
Funds Held For Others	7,805	8,880
Deferred Revenues	1,069,500	1,027,438
Compensated Absences Payable	339,736	352,195
<b>NONCURRENT LIABILITIES:</b>		
Net Obligation for Other Post-Employment Benefits	<u>144,187</u>	<u>125,564</u>
 Total Liabilities	 <u>4,058,879</u>	 <u>6,115,536</u>
 <b><u>NET ASSETS</u></b>		
Invested in Capital Assets	20,645,195	21,319,045
Unrestricted	<u>1,181,455</u>	<u>1,352,370</u>
 Total Net Assets	 <u><u>21,826,650</u></u>	 <u><u>22,671,415</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, 2012

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>OPERATING REVENUES:</b>					
Charges for Services	\$14,268,393	\$13,944,525	\$14,636,221	\$13,943,072	\$15,128,543
Miscellaneous	29,640	29,640	16,722	16,722	79,818
<b>Total Operating Revenues</b>	<b>14,298,033</b>	<b>13,974,165</b>	<b>14,652,943</b>	<b>13,959,794</b>	<b>15,208,361</b>
<b>OPERATING EXPENSES:</b>					
Salaries	6,529,092	6,578,243	6,489,730	6,534,849	6,268,546
Fringe Benefits	2,278,271	2,268,555	2,201,933	2,344,514	2,144,848
Commodities	1,353,431	1,429,483	1,441,835	1,399,148	1,318,649
Services	4,673,695	4,671,257	4,683,748	4,018,639	4,643,604
Capital Outlay	0	49,805	50,400	0	0
Bad Debt Expense	292,660	0	0	0	0
Depreciation	734,719	0	0	0	724,874
<b>Total Operating Expenses</b>	<b>15,861,868</b>	<b>14,997,343</b>	<b>14,867,646</b>	<b>14,297,150</b>	<b>15,100,521</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(1,563,835)</b>	<b>(1,023,178)</b>	<b>(214,703)</b>	<b>(337,356)</b>	<b>107,840</b>
<b>NON-OPERATING REVENUES (EXPENSES):</b>					
Property Tax	1,025,248	1,025,248	1,033,432	1,033,432	1,005,595
Intergovernmental Revenue	0	0	0	0	52,160
Investment Earnings	1,274	1,274	500	500	533
Donations	5,287	5,287	4,000	4,000	13,473
Gain (Loss) on Disposal of Capital Assets	0	0	0	0	0
Interest Expense	(5,637)	(5,637)	(5,656)	(16,000)	(6,414)
<b>Net Non-Operating Revenues (Expenses)</b>	<b>1,026,172</b>	<b>1,026,172</b>	<b>1,032,276</b>	<b>1,021,932</b>	<b>1,065,347</b>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>(537,663)</b>	<b>2,994</b>	<b>817,573</b>	<b>684,576</b>	<b>1,173,187</b>
Transfers In	0	0	0	0	0
Transfers Out	(307,102)	(311,062)	(311,063)	(209,361)	(308,909)
<b>CHANGE IN NET ASSETS</b>	<b>(844,765)</b>	<b>(308,068)</b>	<b>506,510</b>	<b>475,215</b>	<b>864,278</b>
<b>NET ASSETS--Beginning of Year</b>	<b>22,671,415</b>	<b>252,690</b>	<b>252,690</b>	<b>252,690</b>	<b>21,807,137</b>
<b>NET ASSETS--End of Year</b>	<b>21,826,650</b>	<b>(55,378)</b>	<b>759,200</b>	<b>727,905</b>	<b>22,671,415</b>
Revenues/Transfers In Conversion to GAAP Basis		323,868			
Expenses/Transfers Out Conversion to GAAP Basis		(860,565)			
Beginning Net Assets Conversion to GAAP Basis		22,418,725			
<b>GAAP Basis Net Assets</b>		<b>21,826,650</b>			

COUNTY OF CHAMPAIGN, ILLINOIS  
NURSING HOME FUND  
COMPARATIVE STATEMENT OF CASH FLOWS  
FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2012 and 2011

Exhibit F-3

	2012	2011
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash Receipts from Customers	\$16,609,718	\$11,600,438
Cash Payments to Employees for Services	(6,736,963)	(6,265,735)
Cash Payments to Suppliers and Other Funds For Goods and Services	(10,182,408)	(6,525,689)
Net Cash Provided (Used) By Operating Activities	(309,653)	(1,190,986)
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>		
Property Taxes Received	1,025,699	1,005,144
Operating Grants Received	0	0
Gifts And Donations Received	5,137	4,009
Cash Received from Tax Anticipation Borrowing	878,417	856,415
Tax Anticipation Borrowing Repaid	(878,417)	(856,415)
Interest Paid on Tax Anticipation Borrowing	(5,637)	(6,414)
Transfers/Loans Received From Other Funds	0	0
Transfers/Loans Paid To Other Funds	(307,102)	(308,909)
Net Cash Provided (Used) By Non-Capital Financing Activities	718,097	693,830
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Cash Received from Sale of Capital Assets	0	0
Payments for Acquisition and Construction of Capital Assets	(60,869)	(60,263)
Net Cash Provided (Used) By Capital and Related Financing Activities	(60,869)	(60,263)
<b>CASH FLOWS FROM INVESTMENT ACTIVITIES:</b>		
Interest Received on Investments and Bank Deposits	1,274	533
Net Cash Provided (Used) By Investment Activities	1,274	533
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	348,849	(556,886)
Cash and Cash Equivalents at Beginning of Year	452,033	1,008,919
Cash and Cash Equivalents at End of Year	800,882	452,033
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>		
Operating Income (Loss)	(\$1,563,835)	\$107,840
Adjust For Non-Cash Revenue/Expense:		
Depreciation Expense	734,719	724,874
Bad Debt Expense	292,660	0
Increase (Decrease) in Net Obligation for OPEB	18,623	20,783
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	2,862,998	(3,607,972)
Decrease (Increase) in Intergovernmental Receivables	(550,690)	0
Decrease (Increase) in Due From Other Funds	(623)	49
Decrease (Increase) in Inventories	9,347	2,825
Decrease (Increase) in Prepaid Expenses	3,415	(4,732)
Increase (Decrease) in Payables	(1,937,539)	1,220,702
Increase (Decrease) in Due To Other Funds	(178,728)	344,645
Net Cash Provided (Used) By Operating Activities	(309,653)	(1,190,986)

Non-cash Investing, Capital and Financing Activities:

In fiscal year 2012, the Nursing Home received donated supplies valued at \$150. 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.

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## 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, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
CURRENT ASSETS:		
Cash	\$2,786,981	\$2,620,684
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	166	136
Accrued Interest	0	0
Other	0	0
Due From Other Funds	969,862	158,446
Total Assets	3,757,009	2,779,266
 <u>LIABILITIES</u>		
CURRENT LIABILITIES:		
Accounts Payable	68,683	65,435
Due To Other Funds	0	609
Funds Held For Others	0	0
Estimated Claims Payable	645,582	717,653
NONCURRENT LIABILITIES:		
Estimated Claims Payable	1,881,635	1,649,049
Total Liabilities	2,595,900	2,432,746
 <u>NET ASSETS</u>		
Unrestricted	1,161,109	346,520
Total Net Assets	1,161,109	346,520

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, 2012

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>OPERATING REVENUES:</b>					
Charges for Services	\$2,108,278	\$2,108,278	\$2,129,300	\$2,129,300	\$1,987,216
Miscellaneous	49,333	49,333	40,180	5,000	49,412
<b>Total Operating Revenues</b>	<b>2,157,611</b>	<b>2,157,611</b>	<b>2,169,480</b>	<b>2,134,300</b>	<b>2,036,628</b>
<b>OPERATING EXPENSES:</b>					
Salaries	15,484	0	0	0	14,936
Fringe Benefits	535,813	414,164	1,047,870	1,047,870	842,749
Commodities	0	0	350	350	0
Services	794,271	755,405	884,089	848,937	766,200
<b>Total Operating Expenses</b>	<b>1,345,568</b>	<b>1,169,569</b>	<b>1,932,309</b>	<b>1,897,157</b>	<b>1,623,885</b>
<b>OPERATING INCOME (LOSS)</b>	<b>812,043</b>	<b>988,042</b>	<b>237,171</b>	<b>237,143</b>	<b>412,743</b>
<b>NON-OPERATING REVENUES (EXPENSES):</b>					
Investment Earnings	2,546	2,546	3,500	3,500	1,732
<b>Net Non-Operating Revenues (Expenses)</b>	<b>2,546</b>	<b>2,546</b>	<b>3,500</b>	<b>3,500</b>	<b>1,732</b>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>814,589</b>	<b>990,588</b>	<b>240,671</b>	<b>240,643</b>	<b>414,475</b>
Transfers In	0	0	0	0	0
Transfers Out	0	(15,484)	(15,484)	(15,456)	0
<b>CHANGE IN NET ASSETS</b>	<b>814,589</b>	<b>975,104</b>	<b>225,187</b>	<b>225,187</b>	<b>414,475</b>
<b>NET ASSETS--Beginning of Year</b>	<b>346,520</b>	<b>2,713,222</b>	<b>2,713,222</b>	<b>2,713,222</b>	<b>(67,955)</b>
<b>NET ASSETS--End of Year</b>	<b>1,161,109</b>	<b>3,688,326</b>	<b>2,938,409</b>	<b>2,938,409</b>	<b>346,520</b>
Revenues/Transfers In Conversion to GAAP Basis		0			
Expenses/Transfers Out Conversion to GAAP Basis		(160,515)			
Beginning Net Assets Conversion to GAAP Basis		(2,366,702)			
<b>GAAP Basis Net Assets</b>		<b>1,161,109</b>			

COUNTY OF CHAMPAIGN, ILLINOIS  
 SELF-FUNDED INSURANCE FUND  
 COMPARATIVE STATEMENT OF CASH FLOWS  
 FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2012 and 2011

	2012	2011
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash Receipts from Other Funds and Employees for Services	\$1,296,832	\$1,977,311
Cash Receipts for Claims Reimbursements	49,333	49,412
Cash Payments to Employees for Services	(15,484)	(14,936)
Cash Payments to Suppliers for Goods and Services	(680,135)	(612,779)
Cash Payments for Claims	(486,795)	(759,756)
	<b>163,751</b>	<b>639,252</b>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>		
Transfers/Loans Received From Other Funds	0	0
Transfers/Loans Paid To Other Funds	0	0
	<b>0</b>	<b>0</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Capital Contributions Received	0	0
	<b>0</b>	<b>0</b>
<b>CASH FLOWS FROM INVESTMENT ACTIVITIES:</b>		
Interest Received on Investments and Bank Deposits	2,546	1,732
	<b>2,546</b>	<b>1,732</b>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>166,297</b>	<b>640,984</b>
Cash and Cash Equivalents at Beginning of Year	2,620,684	1,979,700
Cash and Cash Equivalents at End of Year	2,786,981	2,620,684
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>		
Operating Income (Loss)	\$812,043	\$412,743
Adjust For Non-Cash Revenue/Expense:		
Increase (Decrease) in Estimated Claims Payable	160,515	194,162
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	(30)	(26)
Decrease (Increase) in Due From Other Funds	(811,416)	(9,879)
Increase (Decrease) in Payables	3,248	41,643
Increase (Decrease) in Due To Other Funds	(609)	609
Increase (Decrease) in Unremitted Payroll Withholdings	0	0
	<b>163,751</b>	<b>639,252</b>

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, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
CURRENT ASSETS:		
Cash	\$592,649	\$168,173
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	54	0
Accrued Interest	0	0
Other	1,466	0
Due From Other Funds	7,283	11,149
Total Assets	601,452	179,322
 <u>LIABILITIES</u>		
CURRENT LIABILITIES:		
Accounts Payable	434,242	10,899
Due To Other Funds	64	55
Funds Held For Others	70,463	67,659
Estimated Claims Payable	0	0
NONCURRENT LIABILITIES:		
Estimated Claims Payable	0	0
Total Liabilities	504,769	78,613
 <u>NET ASSETS</u>		
Unrestricted	96,683	100,709
Total Net Assets	96,683	100,709

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, 2012

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>OPERATING REVENUES:</b>					
Charges for Services	\$5,226,529	\$5,226,529	\$5,298,215	\$5,128,766	\$5,118,652
Miscellaneous	0	0	0	0	0
Total Operating Revenues	<u>5,226,529</u>	<u>5,226,529</u>	<u>5,298,215</u>	<u>5,128,766</u>	<u>5,118,652</u>
<b>OPERATING EXPENSES:</b>					
Salaries	26,940	0	0	0	0
Fringe Benefits	5,192,994	5,192,994	5,258,589	5,089,140	5,111,339
Commodities	186	186	202	202	83
Services	10,850	10,850	12,456	12,560	30
Total Operating Expenses	<u>5,230,970</u>	<u>5,204,030</u>	<u>5,271,247</u>	<u>5,101,902</u>	<u>5,111,452</u>
OPERATING INCOME (LOSS)	<u>(4,441)</u>	<u>22,499</u>	<u>26,968</u>	<u>26,864</u>	<u>7,200</u>
<b>NON-OPERATING REVENUES (EXPENSES):</b>					
Investment Earnings	415	415	0	0	201
Net Non-Operating Revenues (Expenses)	<u>415</u>	<u>415</u>	<u>0</u>	<u>0</u>	<u>201</u>
INCOME (LOSS) BEFORE TRANSFERS	(4,026)	22,914	26,968	26,864	7,401
Transfers In	0	0	0	0	0
Transfers Out	0	(26,940)	(26,940)	(26,836)	0
CHANGE IN NET ASSETS	(4,026)	(4,026)	28	28	7,401
NET ASSETS--Beginning of Year	<u>100,709</u>	<u>100,709</u>	<u>100,709</u>	<u>100,709</u>	<u>93,308</u>
NET ASSETS--End of Year	<u><u>96,683</u></u>	<u><u>96,683</u></u>	<u><u>100,737</u></u>	<u><u>100,737</u></u>	<u><u>100,709</u></u>
Revenues/Transfers In Conversion to GAAP Basis		0			
Expenses/Transfers Out Conversion to GAAP Basis		0			
Beginning Net Assets Conversion to GAAP Basis		<u>0</u>			
GAAP Basis Net Assets		<u><u>96,683</u></u>			

COUNTY OF CHAMPAIGN, ILLINOIS  
EMPLOYEE HEALTH INSURANCE FUND  
COMPARATIVE STATEMENT OF CASH FLOWS  
FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2012 and 2011

	2012	2011
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash Receipts from Other Funds and Employees for Services	\$5,228,875	\$5,110,045
Cash Receipts for Claims Reimbursements	0	0
Cash Payments to Employees for Services	(26,940)	0
Cash Payments to Suppliers for Goods and Services	(4,777,874)	(5,110,680)
Cash Payments for Claims	0	0
Net Cash Provided (Used) By Operating Activities	424,061	(635)
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>		
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
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Capital Contributions Received	0	0
Net Cash Provided (Used) By Capital and Related Financing Activities	0	0
<b>CASH FLOWS FROM INVESTMENT ACTIVITIES:</b>		
Interest Received on Investments and Bank Deposits	415	201
Net Cash Provided (Used) By Investment Activities	415	201
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	424,476	(434)
Cash and Cash Equivalents at Beginning of Year	168,173	168,607
Cash and Cash Equivalents at End of Year	592,649	168,173
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>		
Operating Income (Loss)	(\$4,441)	\$7,200
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	(1,520)	1,538
Decrease (Increase) in Due From Other Funds	3,866	(10,145)
Increase (Decrease) in Payables	423,343	9,895
Increase (Decrease) in Due To Other Funds	9	(124)
Increase (Decrease) in Unremitted Payroll Withholdings	2,804	(8,999)
Net Cash Provided (Used) By Operating Activities	424,061	(635)

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, 2012 and 2011

<u>ASSETS</u>	<u>2012</u>	<u>2011</u>
Cash	\$1,274,088	\$695,076
Investments	0	500,000
Receivables:		
Intergovernmental	168,400	175,765
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u>1,442,488</u>	<u>1,370,841</u>
 <u>LIABILITIES</u>		
Accounts Payable	0	0
Due To Other Funds	0	78,875
Funds Held For Others	<u>0</u>	<u>0</u>
Total Liabilities	<u>0</u>	<u>78,875</u>
 <u>NET ASSETS</u>		
Held in Trust for Other Governments	<u><u>1,442,488</u></u>	<u><u>1,291,966</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, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
ADDITIONS:		
Intergovernmental Revenue	\$2,443,190	\$2,423,796
Investment Earnings	1,385	1,224
Miscellaneous	<u>0</u>	<u>0</u>
Total Additions	<u>2,444,575</u>	<u>2,425,020</u>
DEDUCTIONS:		
Township Road Maintenance:		
Salaries	0	0
Fringe Benefits	0	0
Commodities	0	0
Services	2,294,053	2,318,294
Capital Outlay	<u>0</u>	<u>0</u>
Total Deductions	<u>2,294,053</u>	<u>2,318,294</u>
CHANGE IN NET ASSETS	150,522	106,726
NET ASSETS--Beginning of Year	<u>1,291,966</u>	<u>1,185,240</u>
NET ASSETS--End of Year	<u><u>1,442,488</u></u>	<u><u>1,291,966</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS  
TOWNSHIP BRIDGE FUND  
COMPARATIVE STATEMENT OF FIDUCIARY NET ASSETS  
NOVEMBER 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Cash	\$95,527	\$480,559
Investments	0	0
Receivables:		
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	95,527	480,559
 <u>LIABILITIES</u>		
Accounts Payable	34,701	187,726
Due To Other Funds	0	0
Funds Held For Others	0	0
Total Liabilities	34,701	187,726
 <u>NET ASSETS</u>		
Held in Trust for Other Governments	60,826	292,833

COUNTY OF CHAMPAIGN, ILLINOIS  
TOWNSHIP BRIDGE FUND  
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS  
FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
ADDITIONS:		
Intergovernmental Revenue	\$113,177	\$395,538
Investment Earnings	220	176
Miscellaneous	<u>0</u>	<u>0</u>
Total Additions	<u>113,397</u>	<u>395,714</u>
DEDUCTIONS:		
Township Bridge Maintenance:		
Salaries	0	0
Fringe Benefits	0	0
Commodities	0	0
Services	0	0
Capital Outlay	<u>345,404</u>	<u>337,251</u>
Total Deductions	<u>345,404</u>	<u>337,251</u>
CHANGE IN NET ASSETS	(232,007)	58,463
NET ASSETS--Beginning of Year	<u>292,833</u>	<u>234,370</u>
NET ASSETS--End of Year	<u><u>60,826</u></u>	<u><u>292,833</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, 2012 AND 2011

	2012	2011
<b><u>GARNISHMENTS FUND</u></b>		
ASSETS:		
Cash	\$10,395	\$4,098
Total Assets	10,395	4,098
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held for Others	10,395	4,098
Total Liabilities	10,395	4,098
 <b><u>INHERITANCE TAX FUND</u></b>		
ASSETS:		
Cash	\$0	\$712,736
Investments	0	0
Total Assets	0	712,736
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held for Others	0	712,736
Total Liabilities	0	712,736
 <b><u>ESTATE FUND</u></b>		
ASSETS:		
Cash	\$30,761	\$30,561
Investments	0	0
Total Assets	30,761	30,561
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held For Others	30,761	30,561
Total Liabilities	30,761	30,561

COUNTY OF CHAMPAIGN, ILLINOIS  
INDIVIDUAL AGENCY FUNDS  
COMPARATIVE STATEMENTS OF FIDUCIARY NET ASSETS  
NOVEMBER 30, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
<b><u>PROPERTY CONDEMNATIONS FUND</u></b>		
ASSETS:		
Cash	\$41,920	\$41,920
Investments	0	0
	<u>41,920</u>	<u>41,920</u>
Total Assets	<u>41,920</u>	<u>41,920</u>
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held for Others	41,920	41,920
	<u>41,920</u>	<u>41,920</u>
Total Liabilities	<u>41,920</u>	<u>41,920</u>
<b><u>COUNTY COLLECTOR FUND</u></b>		
ASSETS:		
Cash	\$401,580	\$254,611
Investments	0	0
Intergovernmental Receivable	86,019	48,167
	<u>487,599</u>	<u>302,778</u>
Total Assets	<u>487,599</u>	<u>302,778</u>
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held For Others	487,599	302,778
	<u>487,599</u>	<u>302,778</u>
Total Liabilities	<u>487,599</u>	<u>302,778</u>
<b><u>CIRCUIT CLERK FUND</u></b>		
ASSETS:		
Cash	\$477,535	\$313,077
Investments	1,561,992	1,180,000
Intergovernmental Receivable	148	753
	<u>2,039,675</u>	<u>1,493,830</u>
Total Assets	<u>2,039,675</u>	<u>1,493,830</u>
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held For Others	2,039,675	1,493,830
	<u>2,039,675</u>	<u>1,493,830</u>
Total Liabilities	<u>2,039,675</u>	<u>1,493,830</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
INDIVIDUAL AGENCY FUNDS  
COMPARATIVE STATEMENTS OF FIDUCIARY NET ASSETS  
NOVEMBER 30, 2012 AND 2011

	2012	2011
<b><u>COUNTY CLERK FUND</u></b>		
ASSETS:		
Cash	\$471,463	\$257,124
Investments	274,378	4,208
Total Assets	745,841	261,332
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held For Others	745,841	261,332
Total Liabilities	745,841	261,332
 <b><u>COURT SERVICES FUND</u></b>		
ASSETS:		
Cash	\$13,129	\$11,677
Total Assets	13,129	11,677
LIABILITIES:		
Funds Held For Others	\$13,129	\$11,677
Total Liabilities	13,129	11,677

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## 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, 2012 and 2011

	2012	2011
<u>GOVERNMENTAL FUNDS CAPITAL ASSETS</u>		
Land	\$1,749,092	\$1,749,092
Infrastructure	67,141,195	67,035,801
Buildings and Improvements	74,734,819	74,249,377
Equipment	14,449,056	13,814,530
Construction in Progress	649,550	548,177
Total Governmental Funds Capital Assets	158,723,712	157,396,977
 <u>SOURCE OF FUNDING</u>		
General Fund Revenues	\$11,295,830	\$11,182,815
Special Revenue Funds	78,865,739	78,217,614
Capital Projects Funds	68,187,146	67,610,771
Gifts	374,997	385,777
Total Governmental Funds Capital Assets	158,723,712	157,396,977

COUNTY OF CHAMPAIGN, ILLINOIS  
CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS  
SCHEDULE BY FUNCTION AND ACTIVITY  
NOVEMBER 30, 2012

FUNCTION AND ACTIVITY	Land	Infrastructure	Buildings & Improvements	Equipment	Construction in Progress	Total
<b>GENERAL GOVERNMENT:</b>						
County Board	\$0	\$0	\$0	\$60,083	\$0	\$60,083
Administrative Services	0	0	0	709,644	0	709,644
County Clerk	0	0	0	1,324,201	0	1,324,201
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	7,123,645	302,729	0	7,618,512
Total General Government	192,138	0	7,123,645	2,753,310	0	10,069,093
<b>JUSTICE AND PUBLIC SAFETY:</b>						
Circuit Clerk	0	0	0	349,961	0	349,961
Circuit Court / Law Library	0	0	0	1,641,603	0	1,641,603
Public Defender	0	0	0	17,906	0	17,906
Sheriff / Correctional Centers	0	0	0	4,029,892	0	4,029,892
State's Attorney	0	0	0	125,458	0	125,458
Coroner	0	0	0	133,592	0	133,592
ESDA / Emergency Management Agcy.	0	0	0	585,650	0	585,650
Court Services / Juvenile Detention	0	0	0	417,706	0	417,706
Animal Control	0	0	0	189,706	0	189,706
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	7,498,639	0	68,599,514
<b>HEALTH SERVICES</b>						
Total Health Services	0	0	0	72,146	0	72,146
<b>EDUCATION</b>						
Total Education	0	0	0	793,017	0	793,017
<b>SOCIAL SERVICES</b>						
Total Social Services	732	0	0	0	0	732
<b>DEVELOPMENT</b>						
Total Development	11,267	0	0	610,593	0	621,860
<b>HIGHWAYS AND BRIDGES</b>						
Total Highways and Bridges	121,468	67,141,195	7,933,786	2,721,351	649,550	78,567,350
<b>Total Governmental Funds Capital Assets</b>	<b>1,749,092</b>	<b>67,141,195</b>	<b>74,734,819</b>	<b>14,449,056</b>	<b>649,550</b>	<b>158,723,712</b>

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, 2012

	<u>Balance</u> <u>11/30/11</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>11/30/12</u>
<u>GOVERNMENTAL FUNDS CAPITAL ASSETS</u>				
Land	\$1,749,092	\$0	\$0	\$1,749,092
Infrastructure	67,035,801	2,362,691	2,257,297	67,141,195
Buildings and Improvements	74,249,377	485,442	0	74,734,819
Equipment	13,814,530	1,048,223	413,697	14,449,056
Construction in Progress	548,177	2,499,564	2,398,191	649,550
Total Governmental Funds Capital Assets	<u>157,396,977</u>	<u>6,395,920</u>	<u>5,069,185</u>	<u>158,723,712</u>
<u>SOURCE OF FUNDING</u>				
General Fund Revenues	\$11,182,815	\$314,961	\$201,946	\$11,295,830
Special Revenue Funds	78,217,614	5,453,584	4,805,459	78,865,739
Capital Projects Funds	67,610,771	611,875	35,500	68,187,146
Gifts	385,777	15,500	26,280	374,997
Total Governmental Funds Capital Assets	<u>157,396,977</u>	<u>6,395,920</u>	<u>5,069,185</u>	<u>158,723,712</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, 2012

<u>FUNCTION AND ACTIVITY</u>	<u>Balance 11/30/11</u>	<u>Additions</u>	<u>Deductions</u>	<u>Function Reclass</u>	<u>Balance 11/30/12</u>
<b>GENERAL GOVERNMENT:</b>					
County Board	\$24,320	\$35,763	\$0	\$0	\$60,083
Administrative Services	709,644	0	0	0	709,644
County Clerk	1,289,913	34,288	0	0	1,324,201
Recorder	271,591	0	0	0	271,591
Supervisor of Assessments	26,645	0	0	0	26,645
Treasurer	58,417	0	0	0	58,417
Public Properties	7,164,526	456,802	2,816	0	7,618,512
Total General Government	<u>9,545,056</u>	<u>526,853</u>	<u>2,816</u>	<u>0</u>	<u>10,069,093</u>
<b>JUSTICE AND PUBLIC SAFETY:</b>					
Circuit Clerk	363,051	0	13,090	0	349,961
Circuit Court / Law Library	1,489,850	160,428	8,675	0	1,641,603
Public Defender	17,906	0	0	0	17,906
Sheriff / Correctional Centers	3,876,033	353,104	199,245	0	4,029,892
State's Attorney	125,458	0	0	0	125,458
Coroner	153,088	0	19,496	0	133,592
ESDA / Emergency Management Agency	585,650	0	0	0	585,650
Court Services / Juvenile Detention	371,618	48,813	2,725	0	417,706
Animal Control	173,641	34,345	18,280	0	189,706
Child Advocacy Center	7,165	0	0	0	7,165
Public Properties	61,100,875	0	0	0	61,100,875
Total Justice and Public Safety	<u>68,264,335</u>	<u>596,690</u>	<u>261,511</u>	<u>0</u>	<u>68,599,514</u>
<b>HEALTH SERVICES</b>					
Total Health Services	<u>72,146</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>72,146</u>
<b>EDUCATION</b>					
Total Education	<u>753,903</u>	<u>39,114</u>	<u>0</u>	<u>0</u>	<u>793,017</u>
<b>SOCIAL SERVICES</b>					
Total Social Services	<u>732</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>732</u>
<b>DEVELOPMENT</b>					
Total Development	<u>585,378</u>	<u>58,673</u>	<u>22,191</u>	<u>0</u>	<u>621,860</u>
<b>HIGHWAYS AND BRIDGES</b>					
Total Highways and Bridges	<u>78,175,427</u>	<u>5,139,090</u>	<u>4,747,167</u>	<u>0</u>	<u>78,567,350</u>
<b>Total Governmental Funds Capital Assets</b>	<u><u>157,396,977</u></u>	<u><u>6,360,420</u></u>	<u><u>5,033,685</u></u>	<u><u>0</u></u>	<u><u>158,723,712</u></u>

# **Single Audit Section**



COUNTY OF CHAMPAIGN, ILLINOIS  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2012

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures
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<b>U.S. DEPT. OF HEALTH &amp; HUMAN SERVICES</b>
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<b>93.600 Head Start Program</b>	<b>\$5,006,306</b>
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Regional Planning Comm.--Head Start Fund	U.S. Dept. of Health & Human Services Grant #05/CH/6105/18 (3/12-2/13)	\$3,745,422
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Regional Planning Comm.--Head Start Fund	U.S. Dept. of Health & Human Services Grant #05/CH/6105/19 (3/11-2/12)	\$1,260,884
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<b>93.568 Low Income Home Energy Assistance Program</b>	<b>\$3,728,436</b>
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Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity LIHEAP Grant #11-224042 (11/10-6/12)	\$1,369,270
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Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity LIHEAP Grant #12-224042 (11/11-6/13)	\$1,669,962
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Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Weatherization Grant #11-221042 (11/10-6/12)	\$444,002
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Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Weatherization Grant #12-221042 (7/12-6/13)	\$245,202
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<b>93.104 Community Mental Health Services for Children with Serious Emotional Disturbances</b>	<b>\$1,850,285</b>
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Mental Health Board--Access Initiative Fund	IL Dept. of Human Services Grant #45CQ042237 (10/11-9/12)	\$1,358,272
	(to subrecipients--	\$1,163,446)

Mental Health Board--Access Initiative Fund	IL Dept. of Human Services Grant #45CRB00099 (10/12-9/13)	\$492,013
	(to subrecipients--	\$205,986)

<b>93.569 Community Services Block Grant</b>	<b>\$526,401</b>
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Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Grant #11-231038 (1/11-3/12)	\$55,304
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Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Grant #12-231038 (1/12-3/13)	\$471,097
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<b>93.563 Child Support Enforcement Title IV-D</b>	<b>\$245,312</b>
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State's Attorney	IL Dept. of Healthcare & Family Services Grant #2011-55-013-K1A (7/11-6/12)	\$144,547
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State's Attorney	IL Dept. of Healthcare & Family Services Grant #2011-55-013-K2A (7/12-6/13)	\$77,912
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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, 2012

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures
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<b>U.S. DEPT. OF HEALTH &amp; HUMAN SERVICES (continued)</b>
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<b>93.563 Child Support Enforcement Title IV-D (continued)</b>	<b></b>
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Circuit Clerk	IL Dept. of Healthcare & Family Services Grant #2011-55-007-K2AE (7/11-6/12)	\$10,986
Circuit Clerk	IL Dept. of Healthcare & Family Services Grant #2011-55-007-K3AE (7/12-6/13)	\$0
Sheriff	IL Dept. of Healthcare & Family Services (7/11-6/12)	\$6,531
Sheriff	IL Dept. of Healthcare & Family Services (7/12-6/13)	\$5,336

<b>93.069 Public Health Emergency Preparedness</b>	<b>\$89,369</b>
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County Public Health Board	IL Dept. of Public Health Grant #27181009 extension (8/11-6/13) (to subrecipients--	\$76,358 \$76,358)
County Public Health Board	IL Dept. of Public Health Grant #37180009A (8/12-6/13) (to subrecipients--	\$13,011 \$13,011)

<b>93.575 Child Care and Development Block Grant</b>	<b>\$39,776</b>
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Regional Planning Comm.--Head Start Fund	IL Dept. of Human Services (7/11-6/12)	\$39,776
Regional Planning Comm.--Head Start Fund	IL Dept. of Human Services (7/12-6/13)	\$0

<b>93.283 CDC Investigations and Technical Assistance</b>	<b>\$0</b>
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County Public Health Board	IL Dept. of Public Health West Nile Virus Grant #15380173 (4/11-3/12)	\$0
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<b>93.518 Affordable Care Act - Medicare Improvements for Patients and Providers</b>	<b>\$6,120</b>
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Regional Planning Commission	IL Dept. of Insurance Senior Services (7/12-11/12)	\$3,400
Regional Planning Commission	IL Dept. of Insurance Senior Services (7/11-9/12)	\$2,720

<b>U.S. DEPT. OF ENERGY</b>
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<b>81.042 ARRA - Weatherization Assistance for Low Income Persons</b>	<b>\$675,804</b>
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Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Grant #09-491042 (7/09-6/12)	\$675,804
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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, 2012

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures
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<b>U.S. DEPT. OF ENERGY (continued)</b>
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<b>81.042 Weatherization Assistance for Low Income Persons</b>	<b>\$179,985</b>
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Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Grant #10-403042 (7/11-6/12)	\$93,360
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Grant #10-404042 (7/12-6/13)	\$86,625

<b>81.128 ARRA - Energy Efficiency and Conservation Block Grant</b>	<b>\$126,597</b>
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Regional Planning Commission	IL Assoc. of Regional Councils / IL DCEO Grant #10-451001-005 (5/10-3/12) (to subrecipients--	\$118,272 \$135,487)
Public Properties	Champaign County Regional Planning Comm. Grant #864-17 (10/10-3/12)	\$0
Zoning and Enforcement	U.S. Dept. of Energy Energy Efficient, CNSRV Grant #864-09 (2/11-3/12)	\$8,325

<b>U.S. DEPT. OF HOUSING &amp; URBAN DEVELOPMENT</b>
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<b>14.238 Shelter Plus Care Program</b>	<b>\$299,396</b>
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Regional Planning Commission	U.S. Dept. of Housing & Urban Development Shelter Plus Care I #IL0039C5T031104 (12/13)	\$107,344
Regional Planning Commission	U.S. Dept. of Housing & Urban Development Shelter Plus Care I #IL0039C5T031003 (7/11-6/12)	\$21,739
Regional Planning Commission	U.S. Dept. of Housing & Urban Development Shelter Plus Care I #IL0039C5T031103 (7/11-6/12)	\$165,096
Regional Planning Commission	U.S. Dept. of Housing & Urban Development Shelter Plus Care III #IL01C703001 (3/11-2/12)	\$1,136
Regional Planning Commission	U S. Dept. of Husing & Urban Development Shelter Plus Care III #IL01C703001 (3/12-2/13)	\$3,442
Regional Planning Commission	U.S Dept. of Housing &Urban Development Shelter Plus Care III #IL0487C5T031100 (5 year grant)	\$639

<b>14.239 HOME Investment Partnerships Program</b>	<b>\$217,270</b>
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Regional Planning Commission	City of Urbana H.O.M.E. Program Subgrant (11/4/10-11/3/12)	\$63,972
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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, 2012

Federal Agency	Direct or Pass-Through Funding Agency	Federal
CFDA # / Federal Program Name	Grant Number	Expenditures
County Department		

<b>U.S. DEPT. OF HOUSING &amp; URBAN DEVELOPMENT (continued)</b>
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<b>14.239 HOME Investment Partnerships Program (continued)</b>	<b>\$153,298</b>
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Regional Planning Commission	City of Urbana H.O.M.E. Program Subgrant (2/10 - 6/13)	\$153,298
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Regional Planning Commission	City of Urbana H.O.M.E. Program Subgrant (7/11-6/12)	\$0
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Regional Planning Commission	City of Urbana Tenant Rental Assistance (7/11-6/12)	\$0
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<b>14.870 Resident Opportunity and Supportive Services - Service Coordinators</b>	<b>\$28,705</b>
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Regional Planning Commission	Housing Authority of Champaign County Grant #2577-0229	\$28,705
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<b>14.218 Community Development Block Grant / Entitlement Grant</b>	<b>\$31,500</b>
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Regional Planning Commission	Village of Rantoul Court Diversion (7/11-6/12)	\$5,237
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Regional Planning Commission	City of Urbana Senior Service (7/11-6/12)	\$4,100
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Regional Planning Commission	City of Champaign Senior Home Repair Program (7/11-6/12)	\$10,831
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Regional Planning Commission	City of Champaign Senior Home Repair Program (7/11-6/12)	\$11,332
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<b>14.235 Supportive Housing Program</b>	<b>\$6,231</b>
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Regional Planning Commission	U.S. Dept. of Housing & Urban Development Grant #IL0367B5T030901 (1/11-12/11)	\$0
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Regional Planning Commission	U.S. Dept. of Housing & Urban Development Grant #IL0367B5T031002 (1/12-12/12)	\$6,231
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<b>U.S. DEPT. OF TRANSPORTATION</b>
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<b>20.205 FHWA Highway Planning and Construction</b>	<b>\$599,778</b>
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Regional Planning Commission	IL Dept. of Transportation Grant #12T0004 (7/11-6/12)	\$170,836
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<b>U.S. DEPT. OF TRANSPORTATION (continued)</b>
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COUNTY OF CHAMPAIGN, ILLINOIS  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2012

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures
<b>20.205 FHWA Highway Planning and Construction (continued)</b>		
Regional Planning Commission	IL Dept. of Transportation Grant #13T009 (7/12-6/13)	\$243,038
Regional Planning Commission	IL Dept. of Transportation Signal Retiming Grant #HSIP-0019(129) (1/10-1/13)	\$21,661
Regional Planning Commission	IL Dept. of Transportation Illinois Modeling Initiative #SPR-PL-3000(47) (11/11-11/13)	\$40,243
Regional Planning Commission	IL Dept. of Transportation Grant #IL-BOB-59	\$124,000
<b>20.509 FTA Formula Grants for Other Than Urbanized Areas</b>		<b>\$298,841</b>
Regional Planning Commission	IL Dept. of Transportation Human Services Transportation #10BOB137 (11/11-9/12)	\$108,038
Regional Planning Commission	IL Dept. of Transportation not yet assigned (7/12-6/13)	\$130,618 (to subrecipients- \$130,618)
Regional Planning Commission	IL Dept. of Transportation Rural Mass Transit Grant #4189 (7/11-6/12)	\$60,185 (to subrecipients- \$60,185)
<b>20.505 FTA Metropolitan Transportation Planning</b>		<b>\$206,808</b>
Regional Planning Commission	IL Dept. of Transportation Grant #13T009 (7/12-6/13)	\$60,760
Regional Planning Commission	IL Dept. of Transportation Grant #12T0004 (7/11-6/12)	\$37,509
Regional Planning Commission	IL Dept. of Transportation University of IL Traffic Circulation Study #0257 (8/11-1/14)	\$97,373
Regional Planning Commission	IL Dept. of Transportation Grant#IL-80-0001 (10/11-9/12)	\$11,166
<b>20.521 New Freedom Program</b>		<b>\$14,537</b>
Regional Planning Commission	IL Dept. of Transportation Bus Facilities Study Grant #4210 (7/11-6/14)	\$14,537
<b>20.703 Hazard Materials Training Plan</b>		<b>\$1,104</b>
Emergency Management Agency	IL Dept of Transportation HMTP grant (10/1/11-9/30/12)	\$1,104

(Continued on next page.)

COUNTY OF CHAMPAIGN, ILLINOIS  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2012

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures
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<b>U.S. DEPT. OF AGRICULTURE</b>
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<b>10.558 Child and Adult Care Food Program</b>		<b>\$279,526</b>
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Regional Planning Comm.--Head Start Fund	IL State Board of Education Grant #09-010-043P-00	\$279,526
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<b>10.555 National School Lunch Program</b>		<b>\$15,906</b>
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Juvenile Detention Center	IL State Board of Education Grant #09-010-043P-00	\$15,906
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<b>10.553 National School Breakfast Program</b>		<b>\$9,213</b>
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Juvenile Detention Center	IL State Board of Education Grant #09-010-043P-00	\$9,213
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<b>U.S. DEPT. OF HOMELAND SECURITY</b>
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<b>97.042 Emergency Management Performance Grant</b>		<b>\$60,651</b>
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Emergency Management Agency	IL Emergency Management Agency (10/10 - 9/11)	\$4,611
Emergency Management Agency	IL Emergency Management Agency (10/11 - 9/13)	\$56,040

<b>U.S. DEPT. OF JUSTICE</b>
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<b>16.575 Crime Victim Assistance</b>		<b>\$71,528</b>
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State's Attorney--Victim Advocacy Fund	IL Criminal Justice Information Authority Grant #209278 (10/11-9/12)	\$28,677
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State's Attorney--Victim Advocacy Fund	IL Criminal Justice Information Authority Grant #212078 (10/12-9/13)	\$6,197
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Child Advocacy Center	IL Criminal Justice Information Authority Grant #210216 (3/11-2/12)	\$10,449
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Child Advocacy Center	IL Criminal Justice Information Authority Grant #211216 (3/12-6/13)	\$26,205
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<b>16.579 Byrne Memorial Anti-Drug Abuse Formula Grant</b>		<b>\$40,000</b>
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State's Attorney	IL Appellate Prosecutor Drug Prosecutor Contract (10/11-9/12)	\$33,333
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State's Attorney	IL Appellate Prosecutor Drug Prosecutor Contract (10/12-9/13)	\$6,667
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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, 2012

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures
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<b>U.S. DEPT. OF JUSTICE (continued)</b>
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<b>16.738 Byrne Memorial Justice Assistance Grant</b>		<b>\$5,694</b>
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Sheriff	City of Champaign #2011-H4049-IL-DJ (2011-2012)	\$5,694
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<b>16.758 Improving the Investigation and Prosecution of Child Abuse</b>		<b>\$10,051</b>
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Child Advocacy Center	National Children's Alliance Program Support #CHAM-IL-SA11 (1/11-12/11)	\$846
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Child Advocacy Center	National Children's Alliance Program Support #CHAM-IL-SA12 (1/12-12/12)	\$9,205
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<b>16.523 Juvenile Accountability Block Grant</b>		<b>\$1,000</b>
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Court Svces--Juv. Info. Sharing System Fund	IL Criminal Justice Information Authority Grant #508005 (5/12-11/12)	\$1,000
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<b>16.585 Drug Court Grant</b>		<b>\$77,692</b>
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Mental Health	U.S. Dept. of Justice Drug Court Grant#2011DCBX0127 (10/11-9/13)	\$77,692
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<b>U.S. ELECTION ASSISTANCE COMMISSION</b>
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<b>90.401 Help America Vote Act Requirements Payments</b>		<b>\$127,258</b>
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County Clerk--Election Assistance Fund	IL State Board of Elections Phase III HAVA Requirements Grant (7/09-11/12)	\$127,258
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<b>93.617 Voting Access for Individuals wth Disabilities-VAID IV</b>		<b>\$2,576</b>
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County Clerk-Election Assistance Fund	IL State Board of Elections Voting Access/Disabled Grant (5/11-12/12)	\$2,576
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<b>U.S. DEPT. OF LABOR</b>
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<b>17.259 WIA Youth Activities</b>		<b>\$153,319</b>
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Workforce Development	U.S. Dept. of Labor Grant #12-681017 (10/12-6/14)	\$153,319
	(to subrecipients--	\$71,473)

<b>17.258 WIA Adult Program</b>		<b>\$94,774</b>
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Workforce Development	U.S Dept. of Labor #12-681017 (10/12-6/14)	\$94,774
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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, 2012

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures
<b>U.S. DEPT. OF LABOR (continued)</b>		
<b>17.278 WIA Dislocated Worker</b>		<b>\$69,077</b>
Workforce Development	U.S. Dept. of Labor #12-681017 (10/12-6/14)	\$69,077
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY</b>		
<b>66.432 State Public Water System Supervision Program</b>		<b>\$991</b>
County Public Health Board	IL Dept. of Public Health #25380231 (10/11-9/12)	\$833
	(to subrecipients--	\$833)
County Public Health Board	IL Dept. of Public Health #35382009A (10/12-9/13)	\$158
	(to subrecipients--	\$158)
TOTAL FEDERAL AWARDS		\$15,197,817

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, 2012, and have issued our report thereon dated October 21, 2013. 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 County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County'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 County'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 October 21, 2013.

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  
October 21, 2013

**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, 2012. 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, 2012. 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 2012-1, 2012-2 and 2012-3.

## 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 2012-1, 2012-2 and 2012-3. 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.

*CliftonLarsonAllen LLP*

Champaign, Illinois  
October 21, 2013

**CHAMPAIGN COUNTY, ILLINOIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended November 30, 2012**

**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	ARRA Weatherization Assistance for Low Income Persons
93.600	Head Start Fund
81.128	ARRA Energy Efficiency and Conservation Block Grant Program
93.104	Community Mental Health Services for Children With Serious Emotional Disturbances
93.568	Low-Income Home Energy Assistance

Dollar threshold used to distinguish between type A and type B programs: \$455,935

Auditee qualified as low-risk auditee?  Yes  No

**CHAMPAIGN COUNTY, ILLINOIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended November 30, 2012**

**Section II - Financial Statement Findings**

NONE.

**CHAMPAIGN COUNTY, ILLINOIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended November 30, 2012**

**Section III - Federal Award Findings and Questioned Costs**

**FINDING NO. 2012-1 ALLOWABLE COST CONTROLS - COMMUNITY MENTAL HEALTH  
SERVICES FOR CHILDREN WITH SERIOUS EMOTIONAL  
DISTURBANCES**

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: \$150.27

*Criteria or Specific Requirement:* Applicable allowable cost compliance requirements state that interest and late fees are not an allowable cost.

*Condition:* During our audit testing, we noted credit card interest and other late fees paid with federal funding.

*Context:* This was noted in three of the sixty disbursements tested during the audit (\$68.46). Additional interest and late fees were paid at other times, for a total of \$150.27 for fiscal year ended November 30, 2012.

*Effect:* Lack of proper controls over allowable costs can lead to questioned costs and amounts due back 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 and other late fees on bills.

*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 continued to reinforce with staff the need to address compliance with this requirement. This Project (i.e., cooperative agreement) will end on September 30, 2015. In the interim, the project will be winding down and this will significantly reduce the variables which have made it difficult to comply with this requirement.

**CHAMPAIGN COUNTY, ILLINOIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended November 30, 2012**

**Section III - Federal Award Findings and Questioned Costs**

**FINDING NO. 2012-2 PROPER CONTROL OVER CASH MANAGEMENT - COMMUNITY  
MENTAL HEALTH SERVICES FOR CHILDREN WITH SERIOUS  
EMOTIONAL DISTURBANCES**

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 one 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 in fiscal year 2010 with large amounts received in advance for start-up costs and since then the program has continued to receive large amounts that are in excess of what it has disbursed. 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 to the program 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:* The Executive Director will discuss this problem with the Illinois Department of Human Services (IDHS) contract monitor and will recommend that we closely watch this problem and to the extent possible, request that payments be directly tied to the monthly reimbursement reports.

**CHAMPAIGN COUNTY, ILLINOIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended November 30, 2012**

**Section III - Federal Award Findings and Questioned Costs**

**FINDING NO. 2012-3 PROPER CONTROL OVER REPORTING - COMMUNITY MENTAL  
HEALTH SERVICES FOR CHILDREN WITH SERIOUS EMOTIONAL  
DISTURBANCES**

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:* The reporting requirements outlined in the OMB Circular A-133 Compliance Supplement indicate that financial reports are to be complete and supported by accurate accounting records. The Department of Human Services requires all monthly reports be filed within thirty days of the month end.

*Condition:* During our audit testing, we noted monthly financial reports were not submitted timely and program income was incorrectly recorded.

*Context:* This was noted in two of the four monthly report submissions tested during the audit.

*Effect:* Lack of proper controls over reporting compliance requirements can lead to errors in reporting.

*Cause:* This was an oversight by the Program Manager responsible for reviewing and submitting the monthly reports.

*Recommendation:* We recommend the County establish review procedures over its monthly financial reports prior to submission to ensure their accuracy, timeliness and compliance with reporting requirements.

*Views of Responsible Officials and Planned Corrective Action:* The Executive Director has met with the staff responsible for submission of the monthly reimbursement forms and has reinforced to need to assure timely submission of required forms and documents.

**CHAMPAIGN COUNTY, ILLINOIS  
SCHEDULE OF STATUS OF PRIOR YEAR FINDINGS  
Year Ended November 30, 2012**

**YEAR ENDED NOVEMBER 30, 2011**

**FINDING NO. 2011-1 ALLOWABLE COST CONTROLS -  
COMMUNITY MENTAL HEALTH SERVICES FOR CHILDREN  
WITH SERIOUS EMOTIONAL DISTURBANCES**

*Condition:* During our audit testing, we noted credit card interest paid with federal funding.

Condition still exists.

**FINDING NO. 2011-2 PROPER CONTROL OVER MATCHING -  
COMMUNITY MENTAL HEALTH SERVICES FOR CHILDREN  
WITH SERIOUS EMOTIONAL DISTURBANCES**

*Condition:* During our audit testing, we noted there were instances when the County match was not properly calculated and reported.

No instances were noted during current year's testing.

**FINDING NO. 2011-3 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)

Table I

County of Champaign, Illinois  
Net Assets by Component  
(Full Accrual Basis of Accounting)  
Last Ten Fiscal Years

	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
<b>Governmental Activities Net Assets:</b>										
Invested in Capital Assets,										
Net of Related Debt	\$41,293,964	\$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
Restricted	32,473,921	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
Unrestricted	(10,673,244)	(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
<b>Total Governmental Activities</b>	<b>63,094,641</b>	<b>60,004,406</b>	<b>59,732,034</b>	<b>55,427,519</b>	<b>57,795,903</b>	<b>55,384,955</b>	<b>76,638,100</b>	<b>85,349,373</b>	<b>84,597,822</b>	<b>83,765,516</b>
<b>Business-Type Activities Net Assets:</b>										
Invested in Capital Assets,										
Net of Related Debt	\$20,645,195	\$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
Restricted	0	0	0	0	0	0	0	0	0	0
Unrestricted	1,327,648	1,332,729	(213,573)	(1,033,745)	(2,324,365)	(1,071,053)	(130,136)	(31,374)	1,099,210	1,762,658
<b>Total Business-Type Activities</b>	<b>21,972,843</b>	<b>22,651,774</b>	<b>21,708,715</b>	<b>21,518,736</b>	<b>20,746,378</b>	<b>22,670,302</b>	<b>1,745,207</b>	<b>2,038,736</b>	<b>3,232,633</b>	<b>3,970,094</b>
<b>Total Primary Government Net Assets:</b>										
Invested in Capital Assets,										
Net of Related Debt	\$61,939,159	\$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
Restricted	32,473,921	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
Unrestricted	(9,345,596)	(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
<b>Total Primary Government</b>	<b>85,067,484</b>	<b>82,656,180</b>	<b>81,440,749</b>	<b>76,946,255</b>	<b>78,542,281</b>	<b>78,055,257</b>	<b>78,383,307</b>	<b>87,388,109</b>	<b>87,830,455</b>	<b>87,735,610</b>

County of Champaign, Illinois  
Changes in Net Assets  
(Full Accrual Basis of Accounting)  
Last Ten Fiscal Years

Table II

	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
<b>EXPENSES BY FUNCTION / PROGRAM</b>										
GOVERNMENTAL ACTIVITIES:										
General Government	\$10,690,161	\$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
Justice & Public Safety	30,578,631	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
Health	10,310,326	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
Education	6,736,409	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
Social Services	50,618	46,747	100,339	531,038	217,209	190,786	280,956	280,925	122,859	39,445
Development	11,731,325	11,143,357	10,875,655	9,521,521	8,242,203	6,356,022	3,314,966	3,292,533	3,441,329	2,563,964
Highways & Bridges	6,425,098	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
Interest on Long-Term Debt	2,437,391	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
Total Governmental Activities	78,959,959	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	15,701,671	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 Business-Type Activities	15,701,671	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	94,661,630	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
<b>PROGRAM REVENUES</b>										
GOVERNMENTAL ACTIVITIES:										
Charges for Services:										
General Government	3,445,572	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
Justice & Public Safety	5,763,297	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
Health	124,474	111,127	125,903	125,145	133,395	78,582	179,460	126,612	174,501	126,655
Education	55,755	35,269	24,225	44,262	37,616	30,485	30,336	36,421	37,783	18,125
Social Services	41,585	41,424	41,607	41,346	41,346	52,036	0	0	0	0
Development	758,146	646,323	698,129	1,099,752	1,273,766	701,771	445,982	486,499	545,231	569,231
Highways & Bridges	348,370	262,028	187,474	239,681	218,341	232,346	124,001	134,080	107,577	117,539
Operating Grants & Contributions	27,444,051	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
Capital Grants & Contributions	15,500	1,095,753	1,936,451	0	0	0	0	0	0	0
Total Governmental Activities	37,996,750	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	14,298,033	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
Operating Grants & Contributions	0	0	0	15,847	5,583	0	0	48,496	153	129
Capital Grants & Contributions	0	52,160	0	84,048	0	0	0	0	0	0
Total Business-Type Activities	14,298,033	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	52,294,783	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
<b>TOTAL NET REVENUE (EXPENSE)</b>										
Governmental Activities	(40,963,209)	(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)
Business-Type Activities	(1,403,638)	232,367	(464,667)	(1,146,678)	(2,831,075)	(2,614,704)	(2,279,441)	(1,951,353)	(1,525,533)	(717,166)
Total Primary Government	(42,366,847)	(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 Ten Fiscal Years

Table II

	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
<b>GENERAL REVENUES &amp; TRANSFERS</b>										
GOVERNMENTAL ACTIVITIES:										
Property Taxes	\$27,539,026	\$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
Public Safety Sales Taxes	4,564,828	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
Hotel/Motel & Auto Rental Taxes	56,110	41,372	42,132	46,994	47,486	26,376	32,027	31,199	25,690	33,013
Unrestricted Grants & Contributions	11,078,533	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
Investment Earnings	46,418	46,081	131,525	281,549	1,284,285	1,957,841	1,814,557	1,481,065	733,910	638,316
Miscellaneous	461,427	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
Gain on Disposal of Capital Assets	0	0	0	0	0	0	0	0	125,971	22,601
Transfers	307,102	308,909	326,164	(960,161)	(10,040)	(22,667,321)	(1,167,931)	5,917	(44,014)	(40,407)
<b>Total Governmental Activities</b>	<b>44,053,444</b>	<b>42,773,856</b>	<b>42,311,390</b>	<b>41,616,635</b>	<b>44,454,842</b>	<b>19,337,887</b>	<b>38,106,414</b>	<b>37,487,605</b>	<b>32,469,108</b>	<b>30,583,631</b>
BUSINESS-TYPE ACTIVITIES:										
Property Taxes	1,025,248	1,005,595	966,154	941,111	879,915	840,560	783,877	740,487	709,715	679,634
Investment Earnings	1,274	533	3,548	4,174	10,645	27,610	14,255	12,741	14,756	11,879
Miscellaneous	5,287	13,473	9,076	13,590	6,551	4,308	19,849	10,145	19,587	14,211
Gain on Disposal of Capital Assets	0	0	2,032	0	0	0	0	0	0	0
Transfers	(307,102)	(308,909)	(326,164)	960,161	10,040	22,667,321	1,167,931	(5,917)	44,014	40,407
<b>Total Business-Type Activities</b>	<b>724,707</b>	<b>710,692</b>	<b>654,646</b>	<b>1,919,036</b>	<b>907,151</b>	<b>23,539,799</b>	<b>1,985,912</b>	<b>757,456</b>	<b>788,072</b>	<b>746,131</b>
<b>Total Primary Government</b>	<b>44,778,151</b>	<b>43,484,548</b>	<b>42,966,036</b>	<b>43,535,671</b>	<b>45,361,993</b>	<b>42,877,686</b>	<b>40,092,326</b>	<b>38,245,061</b>	<b>33,257,180</b>	<b>31,329,762</b>
<b>CHANGE IN NET ASSETS</b>										
Governmental Activities	3,090,235	272,372	4,304,515	(2,368,384)	2,410,948	(21,253,145)	(8,711,273)	751,551	832,306	5,697,858
Business-Type Activities	(678,931)	943,059	189,979	772,358	(1,923,924)	20,925,095	(293,529)	(1,193,897)	(737,461)	28,965
<b>Total Primary Government</b>	<b>2,411,304</b>	<b>1,215,431</b>	<b>4,494,494</b>	<b>(1,596,026)</b>	<b>487,024</b>	<b>(328,050)</b>	<b>(9,004,802)</b>	<b>(442,346)</b>	<b>94,845</b>	<b>5,726,823</b>

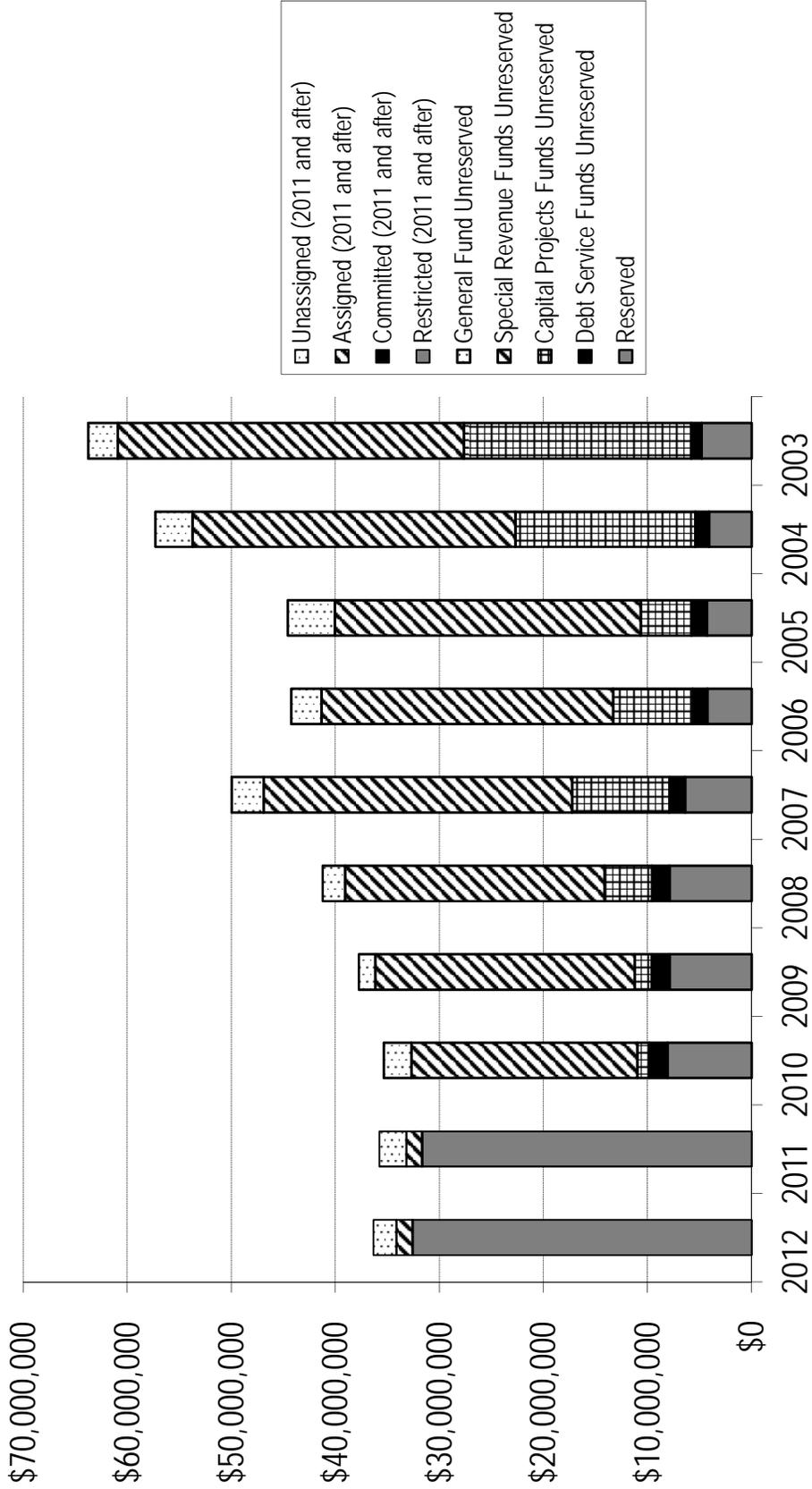
County of Champaign, Illinois  
Fund Balances in Governmental Funds  
(Modified Accrual Basis of Accounting)  
Last Ten Fiscal Years

FUND BALANCES:	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
General Fund:										
Restricted	\$272,307	\$270,540								
Unassigned	3,657,779	3,515,974								
Reserved			\$268,856	\$267,241	\$260,394	\$258,397	\$79,130	\$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
Total General Fund	3,930,086	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
All Other Governmental Funds:										
Restricted	\$32,291,027	\$31,371,550								
Committed	66,261	66,884								
Assigned	1,527,820	1,485,141								
Unassigned	(1,468,286)	(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
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
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
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
Total All Other Governmental Funds	32,416,822	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
Total Governmental Funds:										
Restricted	\$32,563,334	\$31,642,090								
Committed	66,261	66,884								
Assigned	1,527,820	1,485,141								
Unassigned	2,189,493	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
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
Total Governmental Funds	36,346,908	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

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



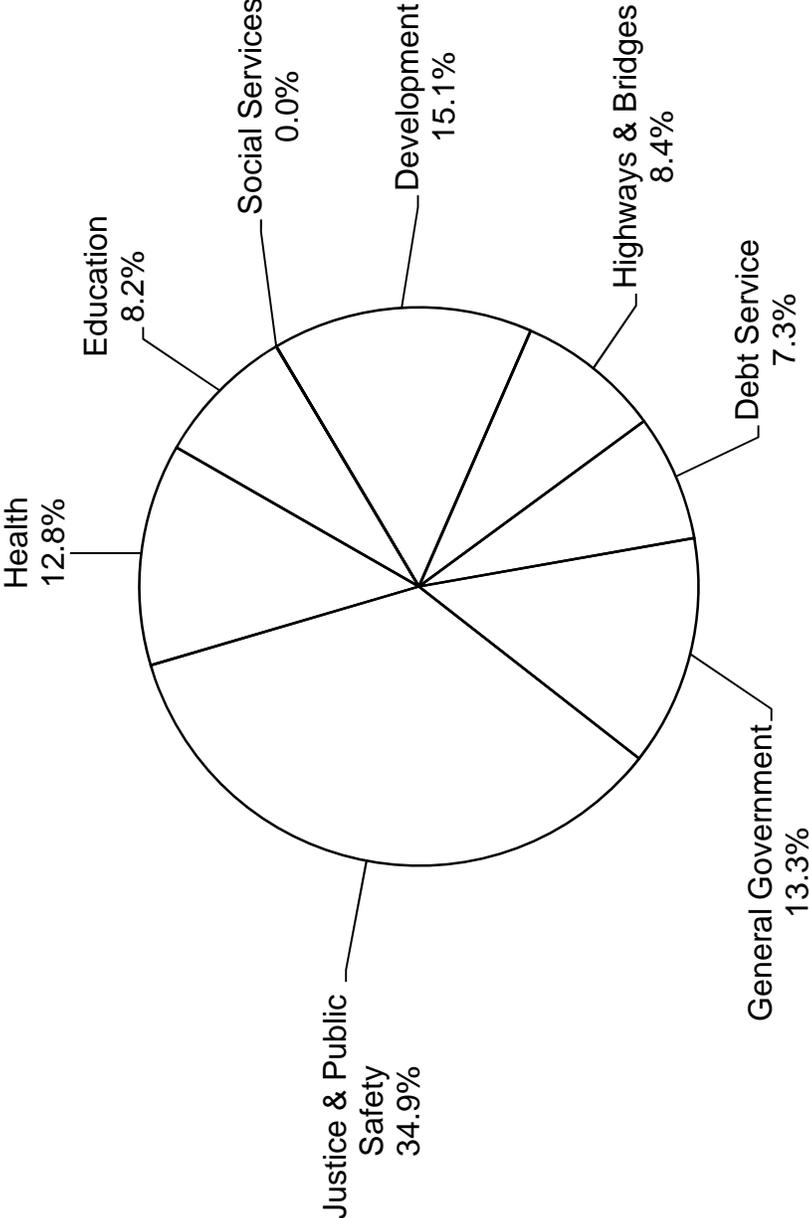
County of Champaign, Illinois  
 Changes in Fund Balances in Governmental Funds  
 (Modified Accrual Basis of Accounting)  
 Last Ten Fiscal Years

Table IV

	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
<b>REVENUES:</b>										
Property Taxes	\$27,539,026	\$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
Public Safety Sales Taxes	4,545,118	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
Hotel/Motel & Auto Rental Taxes	56,110	41,372	42,132	46,994	47,486	26,376	32,027	31,199	28,192	33,538
Intergovernmental Revenue	38,389,093	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
Fines & Forfeitures	1,107,955	1,023,210	1,147,017	1,045,924	921,311	1,212,047	972,661	858,533	882,161	1,216,238
Licenses & Permits	1,947,641	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
Charges for Services	7,873,456	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
Rents and Royalties	584,808	589,936	587,699	864,684	0	0	0	0	0	0
Interest on Program Loans	209,397	229,620	216,216	243,371	205,619	168,191	98,309	88,448	111,041	93,451
Investment Earnings	43,457	44,148	124,648	279,662	1,271,963	1,941,770	1,880,908	1,386,357	726,725	626,586
Miscellaneous	461,427	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
<b>Total Revenues</b>	<b>82,757,488</b>	<b>78,335,327</b>	<b>78,461,135</b>	<b>74,223,432</b>	<b>73,139,613</b>	<b>70,188,337</b>	<b>64,308,126</b>	<b>60,402,321</b>	<b>55,564,838</b>	<b>60,078,314</b>
<b>EXPENDITURES:</b>										
General Government	11,012,919	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
Justice & Public Safety	28,765,035	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
Health	10,602,580	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
Education	6,735,475	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
Social Services	24,498	84,972	80,025	510,724	240,354	1,136,191	5,852,897	12,646,912	4,162,581	1,174,002
Development	12,417,805	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
Highways & Bridges	6,893,413	7,552,093	10,371,105	5,241,180	9,519,705	9,379,137	6,357,608	9,063,864	9,359,013	6,183,886
Debt Service: Principal	3,737,500	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
Interest	2,295,708	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
<b>Total Expenditures</b>	<b>82,484,933</b>	<b>80,280,479</b>	<b>81,190,471</b>	<b>76,733,577</b>	<b>81,908,085</b>	<b>71,774,776</b>	<b>70,146,828</b>	<b>73,843,391</b>	<b>62,110,664</b>	<b>58,478,196</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>272,555</b>	<b>(1,945,152)</b>	<b>(2,729,336)</b>	<b>(2,510,145)</b>	<b>(8,768,472)</b>	<b>(1,586,439)</b>	<b>(5,838,702)</b>	<b>(13,441,070)</b>	<b>(6,545,826)</b>	<b>1,600,118</b>
<b>OTHER FINANCING SOURCES (USES):</b>										
General Obligation Bond Proceeds	0	2,004,475	0	0	0	7,593,890	6,502,459	0	0	20,207,535
Refunding Bond Proceeds	0	4,623,253	0	0	0	0	0	27,210,685	6,378,484	0
Payments to Refunding Escrow Agent	0	(4,556,962)	0	0	0	0	0	(26,882,845)	(6,291,202)	0
Capital Lease Financing	0	0	0	0	0	0	150,364	409,164	0	183,839
Proceeds from Sale of Capital Assets	0	0	0	0	0	0	0	0	0	27,369
Transfers In	2,813,034	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
Transfers Out	(2,505,932)	(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)
<b>Net Other Financing Sources (Uses)</b>	<b>307,102</b>	<b>2,379,675</b>	<b>304,449</b>	<b>(960,161)</b>	<b>33,419</b>	<b>7,313,942</b>	<b>5,484,892</b>	<b>733,189</b>	<b>77,282</b>	<b>20,878,336</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>579,657</b>	<b>434,523</b>	<b>(2,424,887)</b>	<b>(3,470,306)</b>	<b>(8,735,053)</b>	<b>5,727,503</b>	<b>(353,810)</b>	<b>(12,707,881)</b>	<b>(6,468,544)</b>	<b>22,478,454</b>
Debt Service Expenditures as a Percentage of Noncapital Expenditures	7.69%	6.49%	7.71%	8.23%	8.14%	7.56%	8.40%	7.30%	8.71%	7.55%

# GOVERNMENTAL FUNDS EXPENDITURES BY FUNCTION

Fiscal Year Ended November 30, 2012



# GOVERNMENTAL FUNDS REVENUES BY SOURCE

Fiscal Year Ended November 30, 2012

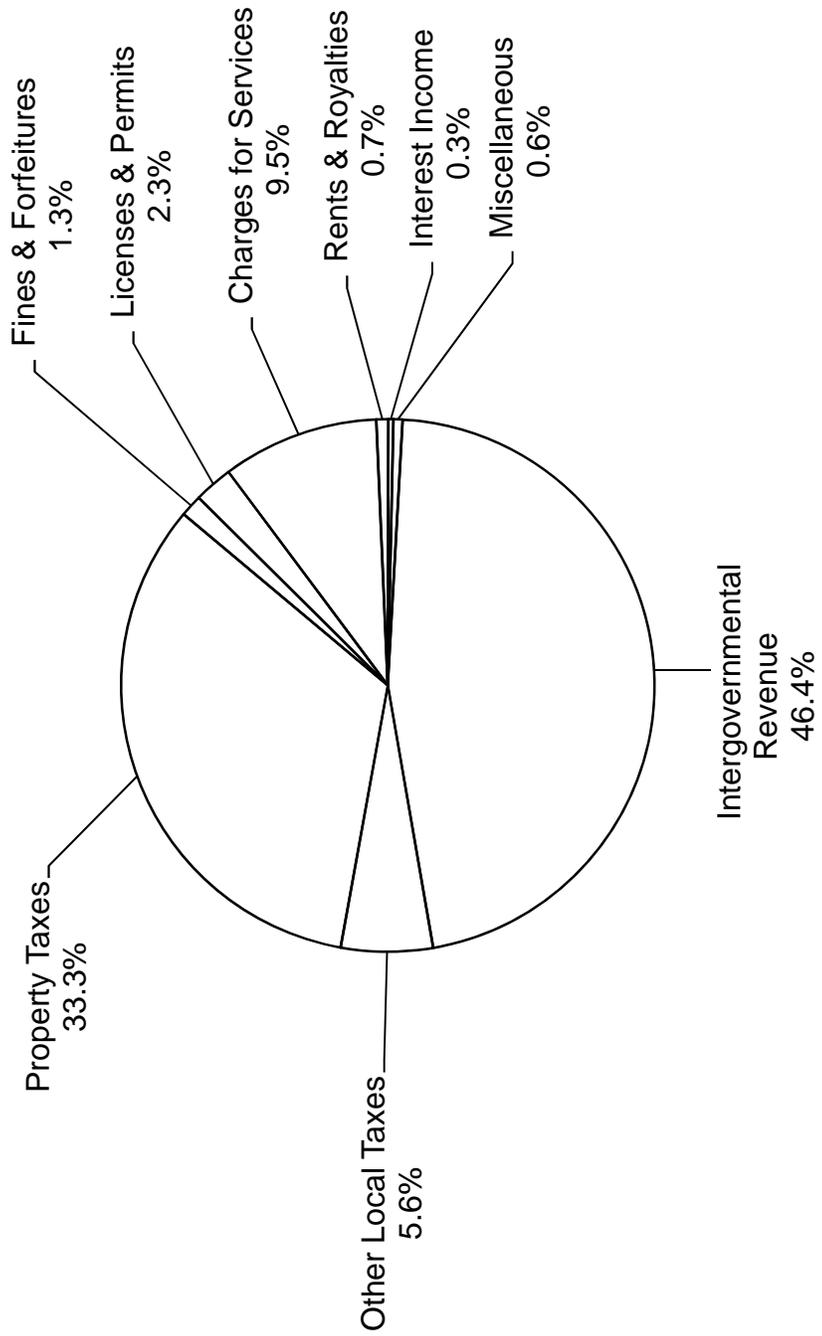


Table V

County of Champaign, Illinois  
Tax Revenues By Source  
Last Ten Fiscal Years

Fiscal Year	Locally Assessed					State Shared					County Motor Fuel Tax	Total Tax Revenue
	Public					Corporate						
	Real Estate Tax	Hotel-Motel Tax	Auto Rental Tax	Safety Sales Tax	County Sales Tax	Use Tax	State Income Tax	Pers. Prop. Replace. Tax	Inheritance Tax	County Motor Fuel Tax		
2012	\$28,564,274	\$26,177	\$29,933	\$4,545,118	\$6,202,507	\$494,737	\$2,948,008	\$812,933	\$328,274	\$2,755,933	\$46,707,894	
2011	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	

<sup>A</sup> Includes back taxes, penalties for late payments, payments in lieu of taxes and mobile home taxes.

County of Champaign, Illinois  
Property Tax Levies and Collections  
Last Ten Fiscal Years

Table VI

Fiscal Year	(A) Taxes Levied for the Fiscal Year		(B) Taxes Collected in Subsequent Fiscal Years		Total Collections to Date		Uncollected Taxes	
	Fiscal Year	Amount	% of Levy	Fiscal Year	Amount	% of Levy	Amount	% of Levy
2012	\$27,911,280	\$27,791,920	99.6%	\$1,457	\$27,793,377	99.6%	\$117,903	0.4%
2011	\$27,506,702	\$27,390,350	99.6%	\$25,315	\$27,415,665	99.7%	\$91,037	0.3%
2010	\$26,607,969	\$26,450,416	99.4%	\$12,067	\$26,462,483	99.5%	\$145,486	0.5%
2009	\$26,000,877	\$25,829,969	99.3%	\$24,345	\$25,854,314	99.4%	\$146,563	0.6%
2008	\$24,450,968	\$24,276,472	99.3%	\$14,596	\$24,291,068	99.3%	\$159,900	0.7%
2007	\$23,265,316	\$23,139,784	99.5%	\$9,831	\$23,149,615	99.5%	\$115,701	0.5%
2006	\$21,945,783	\$21,866,429	99.6%	\$15,897	\$21,882,326	99.7%	\$63,457	0.3%
2005	\$20,740,354	\$20,626,787	99.5%	\$12,983	\$20,639,770	99.5%	\$100,584	0.5%
2004	\$17,417,705	\$17,348,514	99.6%	\$6,968	\$17,355,482	99.6%	\$62,223	0.4%
2003	\$16,654,145	\$16,517,243	99.2%	\$2,696	\$16,519,939	99.2%	\$134,206	0.8%

(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.

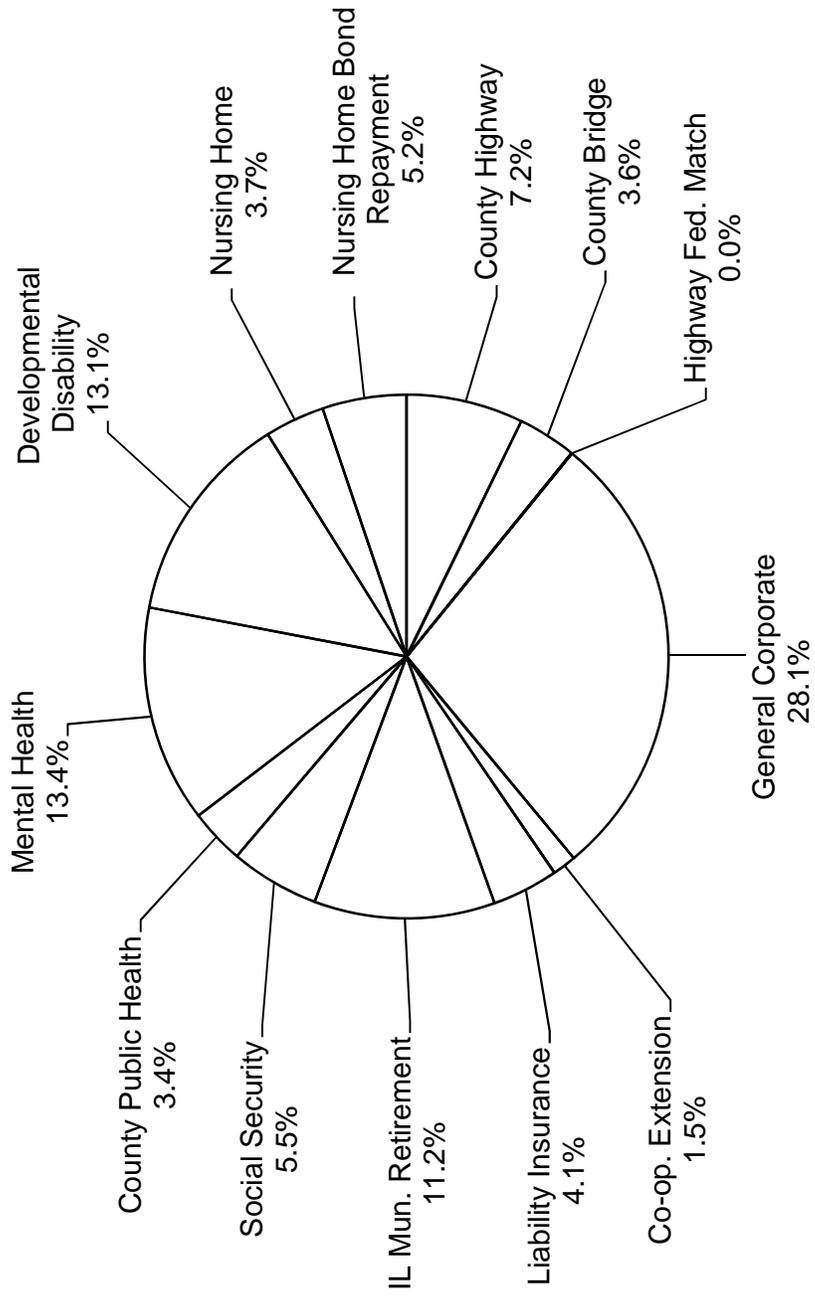
County of Champaign, Illinois  
Property Tax Levies by Component  
Last Ten Fiscal Years

FISCAL YEAR	(A)	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
<b>GENERAL FUND:</b>											
General Corporate		\$7,876,733	\$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
Cooperative Extension Education		408,991	399,056	415,683	442,216	423,623	402,761	379,181	368,137	353,408	334,950
<b>SPECIAL REVENUE FUNDS:</b>											
Mental Health		3,751,272	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
Developmental Disability		3,673,507	3,585,739	3,463,084	3,379,515	3,165,430	3,000,188	2,780,491	2,597,552	--	--
County Public Health		953,095	930,608	900,231	879,943	824,781	781,654	733,318	689,935	660,186	626,010
County Highway		2,023,044	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
County Bridge		1,015,174	988,646	964,533	939,779	879,338	832,372	782,756	736,274	705,000	704,980
Highway Federal Aid Match		7,303	7,328	7,145	7,040	6,419	5,967	5,493	5,149	4,730	6,672
Tort Immunity		1,146,635	1,117,462	1,078,848	1,052,411	986,640	866,900	565,781	533,930	499,300	420,319
Illinois Municipal Retirement		3,118,741	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
Social Security		1,544,476	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
<b>DEBT SERVICE FUNDS:</b>											
Nursing Home Bond Repayment		1,453,594	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
<b>ENTERPRISE FUND:</b>											
Nursing Home Operations		1,033,432	1,007,548	971,678	946,818	885,757	838,339	788,249	741,423	709,512	680,000
<b>TOTAL PROPERTY TAX LEVY</b>		<u>28,005,997</u>	<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>
<b>TOTAL PROPERTY TAX RATE</b> (per \$100 of assessed valuation)		.7841	.7688	.7487	.7426	.7389	.7616	.7801	.7981	.7048	.7117

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 2012



County of Champaign, Illinois  
Assessed and Estimated Actual Value of Taxable Real Property  
Last Ten Fiscal Years

(A) Fiscal Year	RESIDENTIAL			FARM			COMMERCIAL			TOTAL		
	(B) Estimated Actual Value of Taxable Property	(C) Taxed Equalized Assessed Value	(B) Estimated Actual Value of Taxable Property	(C) Taxed Equalized Assessed Value	(B) Estimated Actual Value of Taxable Property	(C) Taxed Equalized Assessed Value	(B) Estimated Actual Value of Taxable Property	(C) Taxed Equalized Assessed Value	(B) Estimated Actual Value of Taxable Property	(C) Taxed Equalized Assessed Value	(D) Total County Direct Tax Rate	
2012	\$7,132,571,490	\$2,165,598,116	\$856,074,150	\$273,548,424	\$4,281,800,121	\$1,107,477,441	\$12,270,445,761	\$3,546,623,981			.7841	
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

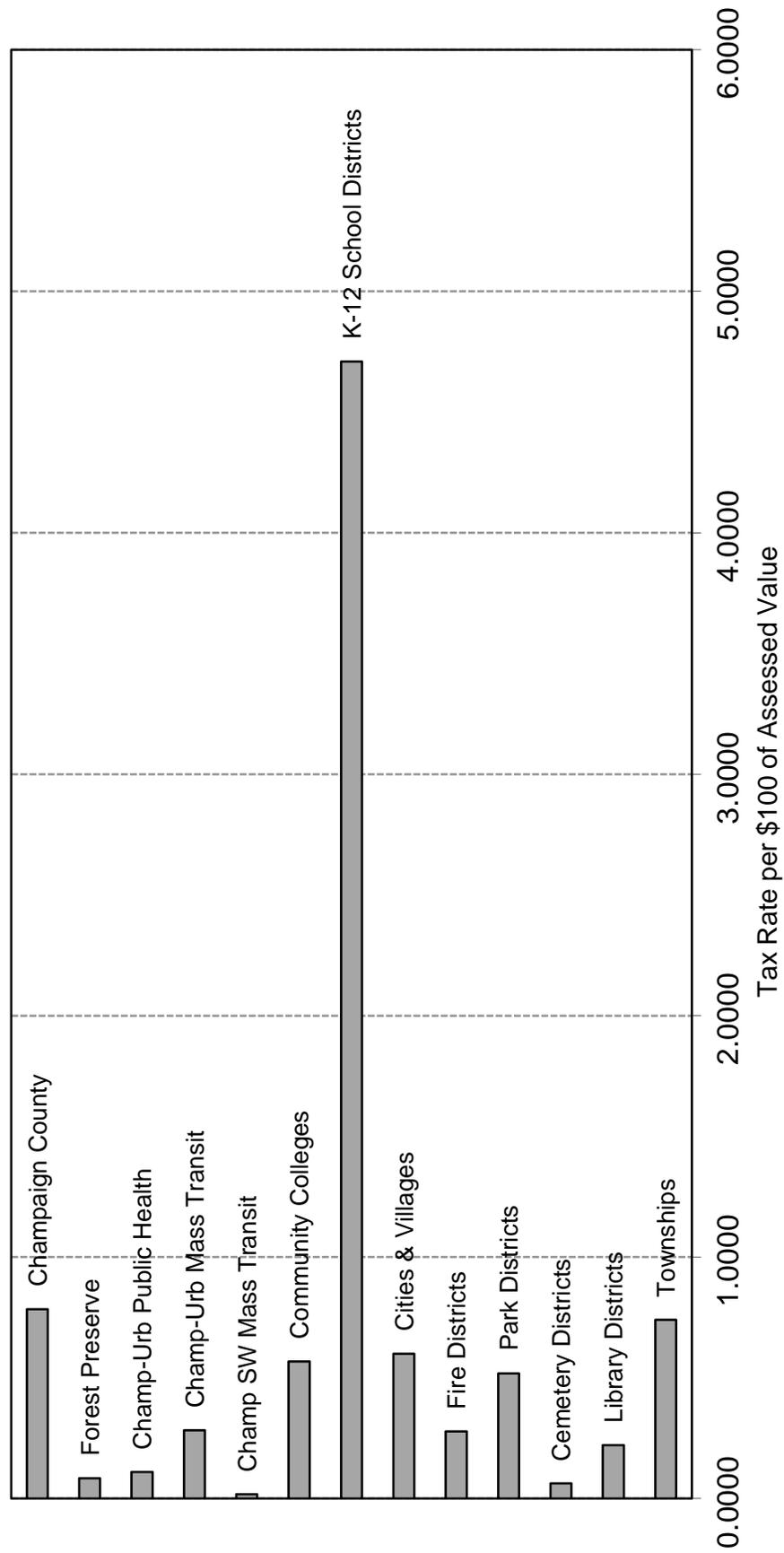
	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
<b>Champaign County Direct Rates:</b>										
(A) General Corporate	.2221	.2163	.2169	.2143	.2075	.2154	.2242	.2385	.2397	.2436
Cooperative Extension Education	.0115	.0112	.0118	.0127	.0129	.0132	.0135	.0142	.0143	.0144
Mental Health	.1045	.1013	.0985	.0976	.0969	.0995	.1015	.1037	.1042	.1050
Developmental Disability	.1000	.0992	.0965	.0956	.0949	.0974	.0993	.1000	---	---
County Public Health	.0269	.0261	.0254	.0252	.0250	.0257	.0262	.0267	.0268	.0269
County Highway	.0570	.0554	.0535	.0530	.0525	.0539	.0550	.0561	.0564	.0597
County Bridge	.0286	.0278	.0273	.0270	.0267	.0274	.0279	.0285	.0286	.0302
Highway Federal Aid Match	.0002	.0002	.0002	.0002	.0002	.0002	.0002	.0002	.0002	.0003
Tort Immunity	.0323	.0314	.0305	.0302	.0299	.0285	.0202	.0206	.0203	.0180
Illinois Municipal Retirement	.0879	.0859	.0722	.0700	.0729	.0749	.0796	.0706	.0662	.0595
Social Security	.0435	.0412	.0438	.0443	.0446	.0458	.0478	.0492	.0547	.0569
Nursing Home Bond Repayment	.0405	.0445	.0446	.0453	.0480	.0521	.0566	.0611	.0646	.0680
Nursing Home Operations	.0291	.0283	.0275	.0272	.0269	.0276	.0281	.0287	.0288	.0292
<b>Total Direct Rates</b>	<u>.7841</u>	<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>
<b>Overlapping Rates:</b>										
County Forest Preserve	.0843	.0817	.0790	.0783	.0779	.0800	.0818	.0839	.0840	.0850
C-U Public Health District	.1102	.1075	.1071	.1052	.1049	.1060	.1087	.1126	.1135	.1152
C-U Mass Transit District	.2831	.2725	.2619	.2575	.2544	.2592	.2623	.2677	.2695	.2728
Champaign Southwest Mass Transit	.0183	.0184	.0188	.0191	.0203	---	---	---	---	---
U & C Sanitary District	---	---	---	---	---	---	---	---	---	---
Community Colleges (average)	.5679	.5628	.5601	.5566	.5352	.5449	.5506	(C)	(C)	(C)
K-12 School Districts (average)	4.7095	4.6718	4.6860	4.6917	4.7419	4.8535	4.8415	(C)	(C)	(C)
Cities & Villages (average)	.6002	.5836	.5748	.5659	.5658	.5889	.6012	(C)	(C)	(C)
Fire Districts (average)	.2782	.2803	.2802	.2848	.2715	.2794	.2853	(C)	(C)	(C)
Park Districts (average)	.5185	.4836	.4702	.4288	.4295	.4420	.4544	(C)	(C)	(C)
Cemetery Districts (average)	.0630	.0587	.0421	.0415	.0424	.0445	.0460	(C)	(C)	(C)
Library Districts (average)	.2217	.2274	.2241	.2237	.1946	.1935	.1896	(C)	(C)	(C)
Townships (average)	.7406	.7513	.7535	.7699	.7863	.8252	.8225	(C)	(C)	(C)
<b>Total All Rates</b>	<u>8.9796</u>	<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 2012





County of Champaign, Illinois  
Principal Property Tax Payers  
Current Year and Nine Years Ago

Taxpayer	2012			2003		
	Equalized		% of Total	Equalized		% of Total
	Assessed	Rank	Assessed	Assessed	Rank	Assessed
	Valuation		Valuation	Valuation		Valuation
Carle Foundation (Hospital / Clinic / Nursing Home)	\$73,006,320	1	2.06%	\$23,065,430	2	0.99%
Campus Property Management / Erwin Goldfarb (Residential Rental Properties and Developments)	28,837,440	2	0.81%	26,193,620	1	1.12%
Champaign Market Place LLC (Shopping Mall)	23,988,140	3	0.68%	19,638,470	3	0.84%
American Water SSC (Water Utility Company)	16,464,240	4	0.46%			
Provena Covenant Medical Center (Hospital / Clinic)	14,531,560	5	0.41%			
Walmart Stores (Discount Department / Grocery Stores)	14,048,720	6	0.40%	10,062,770	5	0.43%
Bankier Family (Residential and Commercial Rental Properties)	13,808,820	7	0.39%	8,065,460	7	0.35%
Clinton C. Atkins / The Atkins Group (Residential and Commercial Developer)	13,136,240	8	0.37%	7,858,190	9	0.34%
Shapland Realty LLC (Residential and Commercial Rental Properties)	12,766,620	9	0.36%	8,004,740	8	0.34%
Dan Hamelberg (Residential and Commercial Rental Properties)	8,812,020	10				
Royse & Brinkmeyer Apartments (Residential Rental Properties)				10,519,480	4	0.45%
Par 3 Development LLC (Commercial Developer)				9,829,470	6	0.42%
Kraft General Foods, Inc. (Food Products)				6,369,170	10	0.27%
	219,400,120		5.94%	129,606,800		5.55%
Total County Assessed Valuation	3,546,623,981		100.00%	2,331,253,331		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				
2012	\$4,090,148,587	\$235,183,544	\$47,856,757	\$181,563	\$0	\$48,038,320	\$187,145,224	20.43%	
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%	

(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.

Table XIII

County of Champaign, Illinois  
Outstanding Debt Ratios  
Last Ten Fiscal Years

Fiscal Year	Governmental Activities			Business- Type Activities	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						
2012	\$47,856,757	\$181,563	\$0	\$0	\$48,038,320	\$7,223,403	0.67%	201,685	\$238.18
2011	\$51,541,757	\$234,063	\$0	\$0	\$51,775,820	\$7,223,403	0.72%	201,685	\$256.72
2010	\$52,121,757	\$286,563	\$0	\$0	\$52,408,320	\$7,023,589	0.75%	201,370	\$260.26
2009	\$55,262,315	\$339,063	\$0	\$0	\$55,601,378	\$6,623,390	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

(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)		(B)		(C)			Net Bonded Debt Per Capita
	Gross Bonded Outstanding	Bonded Debt Outstanding	Resources Restricted for Principal Repayment	Net Bonded Outstanding	Equalized Assessed Value	Ratio of Net Bonded Debt To Assessed Value	(D) Population	
2012	\$47,856,757	\$47,856,757	\$3,282,597	\$44,574,160	\$3,546,623,981	1.26%	201,685	\$221.01
2011	\$51,541,757	\$51,541,757	\$3,944,614	\$47,597,143	\$3,561,497,476	1.34%	201,685	\$236.00
2010	\$52,121,757	\$52,121,757	\$3,087,078	\$49,034,679	\$3,537,653,786	1.39%	201,370	\$243.51
2009	\$55,262,315	\$55,262,315	\$2,538,294	\$52,724,021	\$3,485,212,304	1.51%	199,968	\$263.66
2008	\$58,368,675	\$58,368,675	\$2,371,145	\$55,997,530	\$3,296,192,580	1.70%	197,570	\$283.43
2007	\$61,010,755	\$61,010,755	\$1,902,724	\$59,108,031	\$3,041,810,510	1.94%	196,621	\$300.62
2006	\$55,679,661	\$55,679,661	\$1,306,926	\$54,372,735	\$2,801,111,358	1.94%	193,844	\$280.50
2005	\$51,781,939	\$51,781,939	\$1,722,005	\$50,059,934	\$2,587,805,754	1.93%	190,659	\$262.56
2004	\$53,581,902	\$53,581,902	\$1,224,283	\$52,357,619	\$2,463,518,814	2.13%	188,617	\$277.59
2003	\$54,642,290	\$54,642,290	\$747,879	\$53,894,411	\$2,331,253,331	2.31%	187,013	\$288.19

(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.

Table XV

County of Champaign, Illinois  
Demographic Statistics  
Last Ten Fiscal Years

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
2012	201,685	\$7,223,403	\$35,815	99,683	8.0%	112,933	69.9%	23,380
2011	201,685	\$7,223,403	\$35,815	101,297	8.4%			23,429
2010	201,370	\$6,839,133	\$34,879	106,393	9.0%	122,441	44.8%	23,356
2009	199,968	\$6,632,758	\$33,122	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

(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.

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
2012	7,222	2,921	2,778	12,856	9,897	12,077	17,155	32,390	97,296
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

Note: Statistics are per the Illinois Dept. of Employment Security - Economic Information & Analysis Division, Current Employment Statistics Program.

County of Champaign, Illinois  
Principal Employers  
Current Year and Five Years Ago

Table XVII

<u>Employer</u>	<u>2012</u>			<u>2007</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)	27,511	1	31.49%	17,794	1	17.06%
Carle Foundation Hospital (and Clinic as of 2010) (Health Care)	4,868	2	5.57%	3,050	3	2.92%
Champaign School District (Elementary & Secondary Education)	1,704	3	1.95%	1,326	4	1.27%
Parkland Community College (Post-Secondary Education)	1,549	4	1.77%	1,208	7	1.16%
Kraft Foods, Inc. (Food Products)	1,235	5	1.41%	1,300	5	1.25%
County of Champaign (Local Government)	1,017	6	1.16%	750	10	0.72%
Walmart Stores (Discount Retailer)	1,016	7	1.16%	1,053	8	1.01%
Urbana School District (Elementary & Secondary Education)	928	8	1.06%			0.00%
Provena Covenant Medical Center (Health Care)	856	9		1,288	6	1.23%
PlastiPak Packaging, Inc. (Plastic Packaging Materials Manufacturer)	810	10	0.93%			
Carle Clinic (merged with hospital in 2010) (Health Care)				3,096	2	2.97%
Kirby Foods Inc. (Retail Grocery)				989	9	0.95%
	<u>41,494</u>		<u>46.50%</u>	<u>31,854</u>		<u>30.54%</u>
Total Employment in Champaign County	<u>87,367</u>		<u>100.00%</u>	<u>104,300</u>		<u>100.00%</u>

Source: Champaign County Economic Development Corporation, Top Employers Directory, updated with phone inquiries to the larger employers.

County of Champaign, Illinois  
Salaries of Principal County Officials  
November 30, 2012

<u>TITLE</u>	<u>NAME</u>	<u>ANNUAL SALARY</u>	<u>STATE SALARY STIPEND</u>
Auditor	Tony Fabri	\$86,328 (A)	\$6,500
Circuit Clerk	Linda Frank	\$90,070 (A)	\$6,500
Coroner	Duane Northrup	\$86,328 (A)	\$6,500
County Board Chairman	C. Pius Weibel	\$29,274	
County Clerk	Gordy Hulten	\$83,275 (A)	\$6,500
Recorder	Barbara Frasca	\$86,328 (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	\$83,575 (A)	\$2,600
Animal Control Director	Stephanie Joos	\$61,963	
Board of Review Chairman	Elizabeth Burgener-Patton	\$36,712	
Child Advocacy Center Director	Michael Williams	\$49,627	
County Administrator	Debra Busey	\$128,738	
County Highway Engineer	Jeffrey Blue	\$125,752	
Court Services Director	Joseph Gordon	\$90,460	
Emergency Management Agency Director	John Carlson	\$60,469	
Mental Health Board Director	Peter Tracy	\$120,022	
Nursing Home Administrator	Karen Noffke	\$88,004 (C)	
Public Defender	Randall Rosenbaum	\$149,857	
Reg. Planning Comm. Chief Exec. Officer	Cameron Moore	\$136,597	
Supervisor of Assessments	Stan Jenkins	\$67,665 (A)	\$1,200
Zoning and Enforcement Director	John Hall	\$71,467	
Circuit Judge	Arnold Blockman	\$182,429 (B)	
Circuit Judge	Harry Clem	\$182,429 (B)	
Circuit Judge	Thomas Difanis	\$182,429 (B)	
Circuit Judge	Jeffrey Ford	\$182,429 (B)	
Circuit Judge	Michael Q. Jones	\$182,429 (B)	
Circuit Judge	Heidi Ladd	\$182,429 (B)	
Associate Circuit Judge	Holly Clemons	\$173,308 (B)	
Associate Circuit Judge	John Kennedy	\$173,308 (B)	
Associate Circuit Judge	Richard Klaus	\$173,308 (B)	
Associate Circuit Judge	Chase Leonhard	\$173,308 (B)	
Associate Circuit Judge	Brian McPheters	\$173,308 (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 Eight Fiscal Years

Function / Program	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
<b>Governmental Activities:</b>										
General Government	91.0	83.9	86.0	94.0	91.0	90.0	86.3	84.8	(A)	(A)
Justice & Public Safety	352.9	341.8	352.9	373.5	371.5	371.0	364.5	376.0	(A)	(A)
Health	11.0	12.0	11.0	5.0	5.0	5.0	5.0	5.0	(A)	(A)
Education	88.3	117.7	88.3	91.6	96.5	83.4	83.4	85.4	(A)	(A)
Development	67.7	65.6	67.7	56.5	53.5	48.0	48.0	51.0	(A)	(A)
Highways & Bridges	23.0	22.0	23.0	23.0	24.0	24.0	24.0	24.0	(A)	(A)
<b>Business-Type Activities:</b>										
Nursing Home	203.5	203.0	203.5	253.0	254.0	254.0	260.0	236.5	(A)	(A)
<b>Total</b>	<b>837.4</b>	<b>846.0</b>	<b>832.4</b>	<b>896.6</b>	<b>895.5</b>	<b>875.4</b>	<b>871.2</b>	<b>862.7</b>		

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 Seven Fiscal Years

	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
<u>General Government:</u>										
Administrative Services	65	73	53	135	135	127	127	(A)	(A)	(A)
County Auditor	65	73	53	115	117	115	115	(A)	(A)	(A)
Recorder of Deeds	17,146	16,675	16,652	18,229	17,122	17,335	16,086	(A)	(A)	(A)
Supervisor of Assessments	94,651	94,302	91,340	92,096	84,886	92,470	90,219	(A)	(A)	(A)
County Treasurer	33,384	28,217	31,757	36,608	31,419	36,000	35,555	(A)	(A)	(A)
Justice & Public Safety:	0	3,326	0	90,000	96,000	72,000	65,000	(A)	(A)	(A)
Circuit Clerk	73,181	73,150	72,981	76,500	75,153	73,897	72,183	(A)	(A)	(A)
Public Defender	47,082	17,741	12,870	30,000	26,000	26,854	37,850	(A)	(A)	(A)
Sheriff	2,113	2,104	1,396	1,200	1,200	1,473	982	(A)	(A)	(A)
State's Attorney	7,152	6,679	12,110	7,464	7,319	7,100	6,922	(A)	(A)	(A)
Coroner	73,620	73,581	73,314	72,874	71,812	70,093	69,958	(A)	(A)	(A)
Development:	2,500	4,987	4,378	12,700	10,500	11,500	6,000	(A)	(A)	(A)
Zoning & Enforcement	35,391	38,288	48,065	44,841	47,209	47,062	47,062	(A)	(A)	(A)
Social Services:	36,385	37,694	40,845	46,365	45,469	53,355	53,355	(A)	(A)	(A)
Nursing Home	6,450,000	6,373,591	3,768,666	13,384,967	6,925,161	5,173,169	5,173,169	(A)	(A)	(A)
Zoning & Enforcement	\$1,504,880	\$1,779,017	\$2,245,000	\$2,316,875	\$2,563,643	\$2,743,846	\$2,906,684	(A)	(A)	(A)
Social Services:	2,016	2,341	2,054	2,223	2,472	2,516	2,376	(A)	(A)	(A)
Development:	4,072	4,321	4,957	5,614	3,720	3,926	4,032	(A)	(A)	(A)
Justice & Public Safety:	271,335	411	392	404	300	365	396	(A)	(A)	(A)
County Auditor	28,258	22,525	25,274	32,061	32,189	25,002	31,477	(A)	(A)	(A)
Recorder of Deeds	3,673	3,266	2,967	2,600	2,519	3,100	3,169	(A)	(A)	(A)
Supervisor of Assessments	7,776	8,597	9,049	8,987	11,316	10,842	10,875	(A)	(A)	(A)
County Treasurer	7,617	7,719	7,795	8,810	9,326	9,000	9,016	(A)	(A)	(A)
Justice & Public Safety:	8,168	8,400	8,143	8,000	7,500	7,500	7,000	(A)	(A)	(A)
County Auditor	2,116	2,100	2,166	2,183	2,329	2,270	2,135	(A)	(A)	(A)
Recorder of Deeds	1,524	1,400	1,453	1,737	1,714	1,610	1,603	(A)	(A)	(A)
Supervisor of Assessments	79	104	78	82	91	108	104	(A)	(A)	(A)
County Treasurer	1,542	1,583	1,455	1,517	1,408	1,510	1,545	(A)	(A)	(A)
Justice & Public Safety:	116	120	109	119	140	100	86	(A)	(A)	(A)
County Auditor	635	614	550	580	549	462	435	(A)	(A)	(A)
Recorder of Deeds	432	445	476	499	438	406	317	(A)	(A)	(A)
Supervisor of Assessments	17	16	16	21	19	12	12	(A)	(A)	(A)
County Treasurer	314	171	195	750	665	523	214	(A)	(A)	(A)
Justice & Public Safety:	1,589	1,925	2,073	2,000	2,030	1,973	1,921	(A)	(A)	(A)
County Auditor	16,588	17,534	17,017	15,500	17,084	15,730	15,884	(A)	(A)	(A)
Recorder of Deeds	203	158	132	190	212	233	243	(A)	(A)	(A)
Supervisor of Assessments	27	16	19	23	30	40	41	(A)	(A)	(A)
County Treasurer	80	100	99	107	122	108	107	(A)	(A)	(A)
Justice & Public Safety:	69	224	119	131	33	28	19	(A)	(A)	(A)
County Auditor	73,725	70,644	71,801	67,938	62,454	68,540	72,903	(A)	(A)	(A)
Recorder of Deeds	201	194	197	186	171	188	200	(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

	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
General Government:										
Public Properties										
Buildings maintained (quantity)	17	17	17	17	17	18	18	(A)	(A)	(A)
Buildings maintained (square footage)	790,436	790,436	766,000	766,000	766,000	599,533	599,533	(A)	(A)	(A)
Grounds maintained (acres)	49	49	50	50	50	50	50	(A)	(A)	(A)
Justice & Public Safety:										
Sheriff										
Patrol cars	59	58	58	51	51	39	39	(A)	(A)	(A)
Other Sheriff/Corrections vehicles	26	24	24	32	32	31	31	(A)	(A)	(A)
Main Street Jail capacity	131	131	132	132	132	132	132	(A)	(A)	(A)
Satellite Jail capacity	182	182	147	147	147	147	147	(A)	(A)	(A)
Jail overflow capacity	40	40	30	30	30	30	30	(A)	(A)	(A)
Highways and Bridges:										
Highway										
Highways maintained (miles)	193	193	189	189	191	191	191	(A)	(A)	(A)
Bridges maintained (quantity)	74	73	72	72	72	72	72	(A)	(A)	(A)
Social Services:										
Nursing Home										
Nursing Home capacity	243	243	243	243	243	243	243	(A)	(A)	(A)

Note: Data is provided by various County departments.

(A) Data for fiscal years prior to 2006 is not available.