

County of Champaign, Illinois



**Comprehensive
Annual Financial
Report**



**Fiscal Year Ended
November 30, 2006**

County of Champaign, Illinois



**Comprehensive
Annual Financial
Report**



**Fiscal Year Ended
November 30, 2006**

Presented by:
Tony Fabri
Champaign County Auditor
Carol Wadleigh
Chief Deputy Auditor
1776 E. Washington
Urbana, IL 61802

Certificate of Achievement for Excellence in Financial Reporting

Presented to

County of Champaign
Illinois

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
November 30, 2005

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

Executive Director

CONTENTS

INTRODUCTORY SECTION

	<u>Page</u>
Letter of Transmittal.....	1
Organization Chart.....	7
Principal Officials: Elected.....	8
Principal Officials: Appointed.....	9
General Information.....	10
Fund Descriptions.....	11
Department Descriptions.....	17

FINANCIAL SECTION

Independent Auditor's Report.....	21
Management's Discussion and Analysis.....	23

BASIC FINANCIAL STATEMENTS

Government-Wide Financial Statements:

Statement of Net Assets (Exhibit I).....	35
Statement of Activities (Exhibit II).....	36

Fund Financial Statements:

Balance Sheet - Governmental Funds (Exhibit III).....	37
Reconciliation of the Balance Sheet for Governmental Funds to the Statement of Net Assets for Governmental Activities (Exhibit III-a).....	38
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds (Exhibit IV).....	39
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances for Governmental Funds to the Statement of Activities for Governmental Activities (Exhibit IV-a).....	40
Statement of Revenues, Expenditures and Changes in Fund Balances - Actual and Budget - General Fund and Major Special Revenue Funds (Exhibit V).....	41
Statement of Net Assets - Proprietary Funds (Exhibit VI).....	43
Statement of Revenues, Expenses and Changes in Fund Net Assets - Proprietary Funds (Exhibit VII).....	44
Statement of Cash Flows - Proprietary Funds (Exhibit VIII).....	45
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities on the Statement of Cash Flows - Proprietary Funds (Exhibit VIII-a).....	46
Statement of Fiduciary Net Assets - Fiduciary Funds (Exhibit IX).....	47
Statement of Changes in Fiduciary Net Assets - Fiduciary Funds (Exhibit X).....	48
Notes to the Financial Statements (Exhibit XI).....	49

COMBINING STATEMENTS

Combining Balance Sheet - Non-major Governmental Funds (Exhibit A-1)..... 81
Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
Non-major Governmental Funds (Exhibit A-2)..... 88
Combining Statement of Net Assets - All Internal Service Funds (Exhibit A-3)..... 95
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets -
All Internal Service Funds (Exhibit A-4)..... 96
Combining Statement of Cash Flows - All Internal Service Funds (Exhibit A-5)..... 97
Combining Statement of Fiduciary Net Assets - All Private Purpose Trust Funds (Exhibit A-6)..... 98
Combining Statement of Changes in Fiduciary Net Assets - All Private Purpose
Trust Funds (Exhibit A-7)..... 99
Combining Statement of Fiduciary Net Assets - All Agency Funds (Exhibit A-8)..... 100
Combining Statement of Changes in Assets and Liabilities - All Agency Funds (Exhibit A-9)..... 102

INDIVIDUAL FUND STATEMENTS AND SCHEDULES

General Corporate Fund

All Departments Combined

Comparative Balance Sheet - General Corporate Fund (Exhibit B-1)..... 107
Schedule of Revenues, Expenditures and Changes in Fund Balance - Actual and
Budget (Non-GAAP Basis) - General Corporate Fund - All Departments Combined
(Exhibit B-2)..... 108

Individual General Corporate Departments

Schedules of Revenues, Expenditures and Changes in Fund Balance - Actual
and Budget (Non-GAAP Basis) - General Corporate Fund - Individual Departments -
County Board (Exhibit B-2a)..... 109
Debt Service (Exhibit B-2b)..... 110
Administrative Services (Exhibit B-2c)..... 111
Cooperative Extension Service (Exhibit B-2d)..... 112
County Auditor (Exhibit B-2e)..... 113
Board of Review (Exhibit B-2f)..... 114
County Clerk (Exhibit B-2g)..... 115
Recorder (Exhibit B-2h)..... 116
Supervisor of Assessments (Exhibit B-2i)..... 117
County Treasurer (Exhibit B-2j)..... 118
Public Properties (Exhibit B-2k)..... 119
Regional Office of Education (Exhibit B-2l)..... 120
National Voter Registration Act (Exhibit B-2m)..... 121
Circuit Clerk (Exhibit B-2n)..... 122
Circuit Court (Exhibit B-2o)..... 123
Jury Commission (Exhibit B-2p)..... 124
Public Defender (Exhibit B-2q)..... 125
Sheriff (Exhibit B-2r)..... 126
State's Attorney (Exhibit B-2s)..... 127
Coroner (Exhibit B-2t)..... 128
Emergency Management Agency (Exhibit B-2u)..... 129
Juvenile Detention Center (Exhibit B-2v)..... 130
Court Services - Probation (Exhibit B-2w)..... 131

Schedules of Revenues, Expenditures and Changes in Fund Balance - Actual and Budget (Non-GAAP Basis) - General Corporate Fund - Individual Departments -	
Deputy Sheriff Merit Commission (Exhibit B-2x).....	132
Circuit Clerk Support Enforcement (Exhibit B-2y).....	133
Correctional Center (Exhibit B-2z).....	134
State's Attorney Support Enforcement (Exhibit B-2aa).....	135
Sheriff's D.A.R.E. & Explorers Programs (Exhibit B-2ab).....	136
Zoning and Enforcement (Exhibit B-2ac).....	137
General County (Exhibit B-2ad).....	138

Special Revenue Funds

Individual Fund Comparative Balance Sheets and Individual Fund Schedules of
Revenues, Expenditures, and Changes in Fund Balance - Actual and Budget
(Non-GAAP Basis) -

Major Funds:

Mental Health Fund (Exhibit C-1).....	139
Developmental Disability Fund (Exhibit C-2).....	141
County Motor Fuel Tax Fund (Exhibit C-3).....	143

Non-major Funds:

Regional Planning Commission Fund (Exhibit C-4).....	145
Regional Planning Commission Economic Development Loan Fund (Exhibit C-5).....	147
Geographic Information System Fund (Exhibit C-6).....	149
Working Cash Fund (Exhibit C-7).....	151
County Clerk Death Certificate Surcharge Fund (Exhibit C-8).....	153
Recorder's Automation Fund (Exhibit C-9).....	155
Tax Sale Automation Fund (Exhibit C-10).....	157
Property Tax Interest Fee Fund (Exhibit C-11).....	159
Election Assistance / Accessibility Grant Fund (Exhibit C-12).....	161
County Clerk's Automation Fund (Exhibit C-13).....	163
Solid Waste Management Fund (Exhibit C-14).....	165
Animal Control Fund (Exhibit C-15).....	167
Law Library Fund (Exhibit C-16).....	169
Public Safety Sales Tax Fund (Exhibit C-17).....	171
Delinquency Prevention Grants Fund (Exhibit C-18).....	173
Sheriff Drug Forfeitures Fund (Exhibit C-19).....	175
Court's Automation Fund (Exhibit C-20).....	177
Child Support Services Fund (Exhibit C-21).....	179
Probation Services Fund (Exhibit C-22).....	181
State's Attorney Drug Forfeitures Fund (Exhibit C-23).....	183
Courthouse Museum Fund (Exhibit C-24).....	185
Jail Commissary Fund (Exhibit C-25).....	187
Arrestees' Medical Costs Fund (Exhibit C-26).....	189
Interagency Task Force Fund (Exhibit C-27).....	191
Court Document Storage Fund (Exhibit C-28).....	193
Court Services Drug Forfeitures Fund (Exhibit C-29).....	195
Domestic Violence Prosecution Grant Fund (Exhibit C-30).....	197
Victim Advocacy Grant Fund (Exhibit C-31).....	199
Juvenile Intervention Services Fund (Exhibit C-32).....	201
Child Advocacy Center Fund (Exhibit C-33).....	203
Juvenile Information Sharing System Grant Fund (Exhibit C-34).....	205
Juvenile Offender Equipment Grant Fund (Exhibit C-35).....	207

Individual Fund Comparative Balance Sheets and Individual Fund Schedules of Revenues, Expenditures, and Changes in Fund Balance - Actual and Budget (Non-GAAP Basis) -

Defense Services Grant Fund (Exhibit C-36).....	209
Drug Courts Program Grant Fund (Exhibit C-37).....	211
Sheriff Equipment Grant Fund (Exhibit C-38).....	213
County Public Health Fund (Exhibit C-39).....	215
Head Start Program Fund (Exhibit C-40).....	217
County Highway Fund (Exhibit C-41).....	219
County Bridge Fund (Exhibit C-42).....	221
Highway Federal Aid Matching Fund (Exhibit C-43).....	223
Capital Equipment Replacement Fund (Exhibit C-44).....	225
Tort Immunity Fund (Exhibit C-45).....	227
Illinois Municipal Retirement Fund (Exhibit C-46).....	229
Social Security Fund (Exhibit C-47).....	231

Debt Service Funds

Non-major Funds:

1995 Series Jail Bond Debt Service Fund -	
Comparative Balance Sheet (Exhibit D-1).....	233
Schedule of Revenues, Expenditures, and Changes in Fund Balance -	
Actual and Budget (Non-GAAP Basis) (Exhibit D-2).....	234
2003 Series Nursing Home Bond Debt Service Fund -	
Comparative Balance Sheet (Exhibit D-3).....	235
Schedule of Revenues, Expenditures, and Changes in Fund Balance -	
Actual and Budget (Non-GAAP Basis) (Exhibit D-4).....	236

Capital Projects Funds

Non-major Funds:

Highway Facility Construction Fund -	
Comparative Balance Sheet (Exhibit E-1).....	237
Schedule of Revenues, Expenditures, and Changes in Fund Balance -	
Actual and Budget (Non-GAAP Basis) (Exhibit E-2).....	238
Nursing Home Construction Fund -	
Comparative Balance Sheet (Exhibit E-3).....	239
Schedule of Revenues, Expenditures, and Changes in Fund Balance -	
Actual and Budget (Non-GAAP Basis) (Exhibit E-4).....	240
Court Complex Construction Fund -	
Comparative Balance Sheet (Exhibit E-5).....	241
Schedule of Revenues, Expenditures, and Changes in Fund Balance -	
Actual and Budget (Non-GAAP Basis) (Exhibit E-6).....	242
Jail Construction Fund -	
Comparative Balance Sheet (Exhibit E-7).....	243
Schedule of Revenues, Expenditures, and Changes in Fund Balance -	
Actual and Budget (Non-GAAP Basis) (Exhibit E-8).....	244

Administration Building Construction Fund -	
Comparative Balance Sheet (Exhibit E-9).....	245
Schedule of Revenues, Expenditures, and Changes in Fund Balance -	
Actual and Budget (Non-GAAP Basis) (Exhibit E-10).....	246
 <u>Enterprise Fund</u>	
<u>Major Fund:</u>	
Nursing Home Fund -	
Comparative Statement of Net Assets (Exhibit F-1).....	247
Schedule of Revenues, Expenses and Changes in Fund Net Assets -	
Actual and Budget (Non-GAAP Basis) (Exhibit F-2).....	248
Comparative Statement of Cash Flows (Exhibit F-3).....	249
 <u>Internal Service Funds</u>	
Self-Funded Insurance Fund -	
Comparative Statement of Net Assets (Exhibit G-1).....	251
Schedule of Revenues, Expenses, and Changes in Fund Net Assets -	
Actual and Budget (Non-GAAP Basis) (Exhibit G-2).....	252
Comparative Statement of Cash Flows (Exhibit G-3).....	253
Employee Health Insurance Fund -	
Comparative Statement of Net Assets (Exhibit G-4).....	254
Schedule of Revenues, Expenses, and Changes in Fund Net Assets -	
Actual and Budget (Non-GAAP Basis) (Exhibit G-5).....	255
Comparative Statement of Cash Flows (Exhibit G-6).....	256
 <u>Private Purpose Trust Funds</u>	
Township Motor Fuel Tax Fund -	
Comparative Statement of Fiduciary Net Assets (Exhibit H-1).....	257
Statement of Changes in Fiduciary Net Assets (Exhibit H-2).....	258
Township Bridge Fund -	
Comparative Statement of Fiduciary Net Assets (Exhibit H-3).....	259
Statement of Changes in Fiduciary Net Assets (Exhibit H-4).....	260
 <u>Agency Funds</u>	
Individual Fund Comparative Statements of Fiduciary Net Assets (Exhibit I-1) -	
Garnishments Fund, Section 125 Cafeteria Plan Fund, Inheritance Tax Fund.....	261
Estate Fund, Property Condemnations Fund, County Collector Fund.....	262
Circuit Clerk Fund, County Clerk Fund, Court Services Fund.....	263
 <u>Capital Assets Related to Governmental Funds</u>	
Schedule by Source of Funding (Exhibit J-1).....	265
Schedule by Function and Activity (Exhibit J-2).....	266
Schedule of Changes by Source of Funding (Exhibit J-3).....	267
Schedule of Changes by Function and Activity (Exhibit J-4).....	268

SINGLE AUDIT SECTION

Schedule of Expenditures of Federal Awards.....	269
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.....	276
Independent Auditor's Report on Compliance With Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance With OMB Circular A-133.....	277
Independent Auditor's Schedule of Findings and Questioned Costs.....	278
Summary Schedule of Prior Audit Findings.....	279

STATISTICAL SECTION

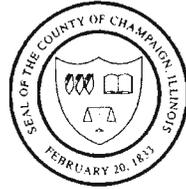
Net Assets by Component (Table I).....	281
Changes in Net Assets (Table II).....	282
Fund Balances in Governmental Funds (Table III).....	284
Graph of Fund Balances in Governmental Funds.....	285
Changes in Fund Balances in Governmental Funds (Table IV).....	286
Graph of Governmental Funds Expenditures by Function.....	287
Graph of Governmental Funds Revenues by Source.....	288
Tax Revenues by Source (Table V).....	289
Property Tax Levies and Collections (Table VI).....	290
Property Tax Levies by Component (Table VII).....	291
Graph of Property Tax Levy by Component.....	292
Assessed and Estimated Actual Value of Taxable Real Property (Table VIII).....	293
Property Tax Rates - Direct and Overlapping Governments (Table IX).....	294
Graph of Average Property Tax Rates.....	295
Taxing Districts (Table X).....	296
Principal Property Tax Payers (Table XI).....	297
Legal Debt Margin (Table XII).....	298
Outstanding Debt Ratios (Table XIII).....	299
Net General Bonded Debt Ratios (Table XIV).....	300
Demographic Statistics (Table XV).....	301
Non-agricultural Employment Statistics (Table XVI).....	302
Principal Employers (Table XVII).....	303
Salaries of Principal County Officials (Table XVIII).....	304
County Employees by Function / Program (Table XIX).....	305
Operating Indicators by Function / Program (Table XX).....	306
Capital Asset Statistics by Function / Program (Table XXI).....	307

APPENDIX

Supplemental Grant Schedules Regional Planning Commission.....	A-1
---	-----

INDEX

Introductory Section



OFFICE OF THE AUDITOR
CHAMPAIGN COUNTY, ILLINOIS

June 22, 2007

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, 2006 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 Bray, Drake, Liles & Richardson 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, 2006, 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 principals used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor's report is presented as the first component of the financial section of the report.

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

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

Profile of the Government

Incorporated in 1833, Champaign County is located about 135 miles south of Chicago, at the crossroads of Interstates 57, 72, and 74 in the heart of East Central Illinois. The County is nearly 1000 square miles in area, with a population of 179,669 (2000 census) who live in two cities, 24 incorporated villages, and on rural home sites.

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

There are 27 elected County Board members, 3 from each of 9 districts. The board members elect a chairman for a two-year term from among the members. In 1998, the County Board appointed two county co-administrators, who share the responsibility of service to the board.

Illinois law determines the functions and services of county government. The largest portion of the County's General Government 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 thirty-five years the RPC has expanded its

scope beyond land use planning, and has been involved extensively in community development and economic development, distribution of federal community services block grant funds, housing programs, 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 186 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 continues to maintain a very stable economic environment. The University of Illinois dominates the local economy with over 20,000 jobs. The Champaign area is a regional healthcare center with Carle Foundation Hospital and Provena Covenant Medical Center, and two large clinics, Carle Clinic and Christie Clinic. The remaining commercial base of the economy is primarily comprised of retail, food, service, and agriculture. This stability and growth have maintained the local unemployment rate around 3.7% for 2006 as compared to the State average of 4.5% and national average of 4.6%.

While economic activity in Champaign County has remained relatively strong, the State of Illinois has continued to experience budgetary problems. The local share of the State Income Tax received by Champaign County has continued to rise only slightly or remain stagnant for several years. Following a 2005 increase of \$368,350 in State Income Tax revenue from 2004, the County's share of the State Income Tax rose only \$232,404 from 2005 to 2006.

Long term financial planning. Unreserved fund balance for the general fund (10.3% of actual total general fund expenditures) falls slightly below the policy guidelines set by the County Board for budgetary and planning purposes. However, in 2006 the general fund absorbed unforeseen transfers out of almost \$2 million, due to one-time appropriations to the Tort Immunity/Self-Funded Insurance fund and the Champaign County Nursing Home. Even with these transfers, the fund balance fell only \$1.6 million, which demonstrates the current strength of General Corporate revenues as balanced against operations.

In November 2002 voters of Champaign County approved a bond issuance to fund construction of a new \$20 million nursing home facility to replace the existing facility at

1701 E. Main St. in Urbana. The bonds are to be repaid by a property tax levy. Despite serious difficulties with mold at the construction site, and with the HVAC system in the new building, construction was completed with a ribbon-cutting ceremony on May 6, 2006. Residents moved into the new facility on February 28, 2007. The County Board currently is pursuing legal remedies to recoup mold remediation and HVAC redesign costs from the responsible parties. The County has maintained that construction of a new facility will result in significant efficiencies in staffing and utilities that will reverse budget deficits of the previous several years. It is clear that several years of increasing budget deficits at the Nursing Home must be reversed so the facility doesn't significantly affect the health of the County's overall finances.

The County currently is involved in construction of a new Highway Fleet Maintenance facility that is estimated to cost \$6.7 million dollars. The County also has entered into several intergovernmental, fringe-road agreements with the Cities of Champaign, Urbana, and Savoy that have committed anticipated Motor Fuel Tax dollars for years to come. Recent negotiations between the County and these entities has freed up some of these funds for use in improving rural highways.

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, obligations of the U.S. Treasury, Treasury mutual funds, commercial paper, money market funds, and the State Treasurer's investment pool. Total investment income increased from \$1,493,806 in FY2005 to \$1,828,812 in FY 2006. County government is restricted in its investment options by state law, and will remain in conservative investment portfolios.

Most of the County's fund balances are adequate. However, the Tort Immunity fund had a deficit balance of \$42,387, and that is only after receiving a one-time transfer-in of \$758,957. Over the past two years, actual claims have increased dramatically, and substantial action will have to be taken over the next few fiscal years to increase this fund balance. Furthermore, while the Nursing Home does show \$1.9 million in net assets, \$1.8 million is invested in capital assets and is unavailable to pay operating costs such as payroll. Even the approximately \$100,000 in unrestricted net assets was possible only because the nursing home received a \$1.2 million transfer in from the General Corporate fund.

As of November 30, 2006 the County had \$42,652,701 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 the worker's compensation fund is \$400,000 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 benefits. The County provides pension benefits for its employees through a state-wide plan managed by the Illinois Municipal Retirement Fund. The County has no obligation in connection with employee benefits offered through this plan beyond its annual payments to IMRF. Additional information on the County's pension arrangements can be found in Note 21 of the Notes to the Financial Statements.

Awards and Acknowledgements

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County of Champaign for its CAFR for the fiscal year ended November 30, 2005. This was the twenty-fifth consecutive year that the County has received this award. In order to be awarded a Certificate of Achievement, the County published an easily readable and efficiently organized CAFR. This report satisfied both GAAP and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the Auditor's office. We would like to express our sincere appreciation to all members of the department who assisted and contributed to the preparation of this report. It is primarily the work of the Accounting Manager, Carol Wadleigh, who prepared the statements and schedules in the financial and single audit sections. Carol coordinated the work with the outside auditors and deserves the credit for maintaining the accounting system throughout the year as well as the annual financial reporting system. Credit also must be given to the County Board for their support for maintaining the highest standards of professionalism in the management of the County's finances.

Respectfully submitted,



Tony Fabri
CHAMPAIGN COUNTY AUDITOR

COUNTY OF CHAMPAIGN, ILLINOIS
 ORGANIZATION CHART
 November 30, 2006

VOTERS ELECT:

County Board	Auditor	County Clerk	Recorder	Treasurer	Circuit Court	Circuit Clerk	Coroner	Sheriff	State's Attorney
--------------	---------	--------------	----------	-----------	---------------	---------------	---------	---------	------------------

Circuit Court Appoints:

Court Services Director	Jury Commission	Law Librarian	Public Defender
-------------------------	-----------------	---------------	-----------------

Sheriff Appoints:

Deputy Sheriff Merit Commission

County Board Appoints:

Co-County Administrators Admin. Services Micrographics Purchasing Public Properties	Animal Control Director	Child Advocacy Center Director	Emergency Mgmt. Agency Director	Highway Engineer	Nursing Home Administrator	Supervisor of Assessments	Zoning & Enforcement Director	Regional Planning Commission (2) Senior Services Head Start
			County Public Health Board (1)	Developmental Disability Board (1)	Mental Health Board (1)	Board of Review (2)	Zoning Board of Appeals (2)	

(1) Appointed boards operate with different degrees of independence. The Mental Health Board, County Public Health Board and Developmental Disability Board were approved by voters in 1972, 1996 and 2004, respectively. The County Board appoints their Boards. Their budgets and tax levies require County Board approval, but their expenditures do not.

(2) The Board of Review, Zoning Board of Appeals and Regional Planning Commission have budgets and expenditures approved by the County Board. The Board of Review and Zoning Board of Appeals are independent in performing their service to the public, while the Regional Planning Commission is under the jurisdiction of the County Board. The County Board has allowed the Commission to establish its own personnel policies. The Commission consists of two members of the County Board and the Chairman of the County Board (an ex-officio member), plus the Mayors of Champaign, Urbana, and Rantoul, plus a second representative appointed by Champaign and Urbana. One additional member, elected by the RPC Commission members, serves as Minority Representative.

County of Champaign, Illinois
Principal Officials: Elected
November, 2006

Auditor
Michael Frerichs

State's Attorney
Julia Rietz

Circuit Clerk
Linda Frank

Treasurer / Collector
Daniel Welch

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

County Board Members
Barbara Wysocki, Chair

Janet Anderson
Patricia Avery
J. Steven Beckett
Ron Bensyl
Thomas Betz
Lloyd Carter, Jr.
Lorraine Cowart
Chris Doenitz
Tony Fabri

Coroner
Duane Northrup

Nancy Greenwalt
Claudia Gross
Catherine Hogue
Kevin Hunt
Stan James
John D. Jay
Brad Jones
Greg Knott

County Clerk
Mark Shelden

Ralph Langenheim
Brendan McGinty
W. Stephen Moser
Stanley "Steve" O'Connor
Jennifer Putman
Lawrence Sapp
Jonathan Schroeder
Scott Tapley
C. Pius Weibel

Recorder
Barbara Frasca

Sheriff / Public Safety Director
Daniel Walsh

County of Champaign, Illinois
Principal Officials: Appointed
November, 2006

Animal Control Director

Stephanie Joos

Court Services Director

Joseph Gordon

Associate Circuit Judges

Holly Clemons
John Kennedy
Richard Klaus
Chase Leonhard
Brian McPheters

Emergency Management

Agency Director

William Keller

Mental Health Board

Executive Director

Peter Tracy

Board of Review Chairman

Laura Sandefur

Nursing Home Administrator

Andrew Buffenbarger

Child Advocacy Center

Executive Director

Michael Williams

Public Defender

Randall Rosenbaum

Regional Planning Commission

Executive Director

John Dimit

County Administrators and
Administrative Services Directors

Debra Busey
Dennis Inman

Supervisor of Assessments

Curtis Deedrich

County Highway Engineer

Jeffrey Blue

Zoning and Enforcement Director

John Hall

County of Champaign, Illinois
General Information
November, 2006

DATE OF INCORPORATION: February 20, 1833

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

COUNTY EMPLOYEES: 729 full-time, 170 part-time

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

LAND AREA: 997 square miles (637,956 acres)

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

COUNTY ROADS: 191 miles of paved roads under County jurisdiction.

TRANSPORTATION: Passenger airlines (2); 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>Ratio 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%

MAJOR INSTITUTIONS:

University of Illinois: The County's largest single employer, this 1,406 acre main campus of the state university employs 27,315 people--7,525 academic, 5,118 non-academic and 14,672 student employees. Student enrollment is 41,342. The University also owns and operates a 1,742 acre airport and 3,868 acres of experimental fields.

Parkland Community College: A two-year community college with 9,336 students and 1,310 employees, Parkland serves portions of twelve counties in East Central Illinois.

County of Champaign, Illinois
Fund Descriptions
November, 2006

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(b).

Special Revenue Funds

Animal Control Fund 091: License fees to provide for the registration of dogs and cats, impoundment of strays, and rabies control.

Arrestees' Medical Costs Fund 659: Court fee for the Sheriff to defray the cost of medical expenses for persons under arrest.

Capital Equipment Replacement Fund 105: Fund started in FY 2000 to accumulate resources for the planned replacement of capital equipment for General Corporate Fund departments.

Child Advocacy Center Fund 679: State and local 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.

Child Support Services Fund 617: Fee for the Circuit Clerk to administer the collection and distribution of child support payments.

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 .05%, Illinois Compiled Statutes 605 ILCS 5/5-602.

County Clerk Death Certificate Surcharge Fund 611: Fee collected by the County Clerk for the State Department of Public Health to implement a statewide electronic death certificate system.

County Clerk's Automation Fund 670: Fee for automating the County Clerk's vital records storage system.

County Highway Fund 083: Property tax for maintenance of county highways. Rate limit .10%, Illinois Compiled Statutes 605 ILCS 5/5-601.

County Motor Fuel Tax Fund 085: State shared revenue from motor fuel taxes for construction and maintenance of county highways.

County Public Health Fund 089: Property tax to provide community health services, such as immunizations and restaurant inspections. Rate limit .10% by referendum November, 1996, Illinois Compiled Statutes 55 ILCS 5/5-25003.

County of Champaign, Illinois
Fund Descriptions
November, 2006

Special Revenue Funds (continued)

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.

Court Services Drug Forfeitures Fund 672: Forfeitures from drug cases distributed by the Illinois State Police for the Court Services Department to use in the enforcement of laws governing controlled substances.

Courthouse Museum Fund 629: Donated funds for the purpose of establishing a museum in the County Courthouse.

Court's Automation Fund 613: Fee for automating court records, administered by the Circuit Clerk.

Defense Services Grant Fund 684: Federally funded grant providing the Public Defender with an additional attorney to defend drug and violent crime cases.

Delinquency Prevention Grants Fund 109: Grants funded by the local public safety sales tax and administered by the Mental Health Board to reduce juvenile delinquency.

Developmental Disability Fund 108: Property tax to provide funding for the care and treatment of persons with a developmental disability. Rate limit .10% by referendum November, 2004, Illinois Compiled Statutes 55 ILCS 105/1.

Domestic Violence Prosecution Fund 673: Federally funded grant for the State's Attorney to combat domestic violence through aggressive prosecution, training of law enforcement personnel and court officers, computerized tracking of offenders through the criminal justice process, and distribution of cameras and recorders to aid in gathering evidence.

Drug Courts Program Grant Fund 685: Federally funded grant administered by the Mental Health Board which establishes a specialized probation program with the goal of reducing the number of drug offenders who are incarcerated and who re-offend.

Election Assistance / Accessibility Grant Fund 628: Federal grants to improve voter accessibility at election polling sites, administered by the County Clerk.

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.

Head Start Program Fund 104: Federally funded education and development program for low-income pre-school children and their families.

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 .05%, Illinois Compiled Statutes 605 ILCS 5/5-603.

County of Champaign, Illinois
Fund Descriptions
November, 2006

Special Revenue Funds (continued)

Illinois Municipal Retirement Fund 088: Property tax for employer's share of IMRF retirement for County employees. No rate limit, Illinois Compiled Statutes 40 ILCS 5/22-403.

Interagency Task Force Fund 665: Clerical staff for the State Task Force X, a joint government agency to coordinate the investigation of drug related crimes.

Jail Commissary Fund 658: Accounts for the purchase and sale of sundries to prisoners in the Correctional Center.

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.

Juvenile Intervention Services Fund 677: Residual balance from a federal grant to Court Services for the purpose of establishing a local delinquency prevention policy board to assess community risk factors, local resources and protective factors and then to develop a community-based delinquency prevention implementation plan.

Juvenile Offender Equipment Grant Fund 682: Federal grant to the Juvenile Detention Center for the purchase of equipment to assist in holding juvenile offenders accountable for their behavior.

Law Library Fund 092: Court fees to maintain the law library in the courthouse.

Mental Health Fund 090: Property tax to provide funding to mental health agencies. Rate limit originally .10% by referendum November, 1972, later revised by a legislative change to .15%, Illinois Compiled Statutes 405 ILCS 20/4.

Probation Services Fund 618: Court fees to be used for purchasing services from hospitals and not-for-profit agencies for probationers with special needs and for purchasing equipment for use by the County's Court Services Department.

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.

Public Safety Sales Tax Fund 106: One-quarter percent special retailer's occupation tax for public safety imposed by the County Board upon approval by the voters in November 1998, Illinois Compiled Statutes 55 ILCS 5/5-1006.5. This special sales tax has been designated 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.

County of Champaign, Illinois
Fund Descriptions
November, 2006

Special Revenue Funds (continued)

Regional Planning Commission Fund 075: Federal and state grants for economic development, community services, senior services, transportation engineering and police training, plus local contracts for planning and other technical assistance.

Regional Planning Commission Economic Development Loan Fund 475: Federal money 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.

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.

Sheriff Equipment Grant Fund 686: Federal grant to purchase equipment for electronic capture and submission of fingerprints by the Sheriff.

Social Security Fund 188: Property tax for employer's share of social security (FICA) for County employees. No rate limit, Illinois Compiled Statutes 40 ILCS 5/21-110.

Solid Waste Management Fund 676: Costs related to implementing a solid waste management plan addressing waste disposal methods, such as recycling, yard waste composting and landfilling.

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.

Tax Sale Automation Fund 619: Fee for the automation of property tax collections and delinquent property tax sales.

Tort Immunity Fund 076: Property tax (no rate limit, Illinois Compiled Statutes 745 ILCS 10/9-103 and 10/9-107) to pay for property insurance, liability insurance, workers' compensation insurance, unemployment insurance, and judgments against the County.

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.

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 .025%, Illinois Compiled Statutes 55 ILCS 5/6-29003.

County of Champaign, Illinois
Fund Descriptions
November, 2006

Debt Service Funds

1995 Series Jail Bond Debt Service Fund 071: Property tax (no rate limit) for repayment of bonds issued in 1995 to finance construction of the satellite jail. Bonds are scheduled for retirement through 2010. This property tax is expected to be abated each year from 2001 on, since the public safety sales tax is being used to repay the jail bonds.

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.

Capital Projects Funds

Administration Building Construction Fund 301: To account for the purchase and remodeling of the Brookens Administration Building, financed with economic development loans from the RPC Loan Fund, general obligation bonds and general revenues.

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 and 2000, backed by a 1/4 cent public safety sales tax approved by voters in November 1998.

Highway Facility Construction Fund 304: To account for the construction of a new highway fleet maintenance facility, financed with motor fuel taxes and property taxes.

Jail Construction Fund 078: To account for the construction of the satellite jail and remodeling of the existing correctional center. The project was financed with general obligation bonds issued in 1995.

Nursing Home Construction Fund 070: To account for the construction of a nursing home facility, financed with general obligation bonds issued in 2003.

PROPRIETARY FUNDS

Enterprise Fund

Nursing Home Fund 081: Operating fund for the County Nursing Home.

Internal Service Funds

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

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

County of Champaign, Illinois
Fund Descriptions
November, 2006

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 all local taxing districts.

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

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

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

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

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

Section 125 Cafeteria Plan Fund 096: Employee pre-tax contributions held for payment of qualifying medical and dependent child care expenses.

County of Champaign, Illinois
Department Descriptions
November, 2006

Administrative Services - Provides information processing and records management/retention through computer and micrographic technology. Acts as the personnel office; handles job classification and salary administration. As of September 2006, processes bi-weekly payroll and Illinois Municipal Retirement for County employees. Administers insurance covering property, liability, workers' compensation, unemployment and employee health. Prepares the annual budget for County Board approval. The Purchasing Division secures prices, issues purchase orders and maintains a stores inventory for other County offices.

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 six Circuit Judges in Champaign County are elected by the voters in the Circuit. The five Associate Judges are appointed by the Circuit Judges for four year terms. All judges are paid by the state.

County of Champaign, Illinois
Department Descriptions
November, 2006

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.

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 the Series 2006A Nursing Home Construction General Obligation Bonds. The County's general sales tax has been pledged to repay those bonds over twenty years.

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.

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, 2006

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 health insurance, independent audit, grants to local agencies and Regional Planning Commission membership dues.

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

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

Jury Commission - Three person commission appointed by the Circuit Court 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.

National Voter Registration Act - segregates the cost of implementing the federal law requiring expanded voter registration for federal elections.

Nursing Home - The 243-bed Nursing Home is licensed to provide skilled, intermediate and shelter care. Other care options include a special unit for Alzheimers and Related Disorders, an Adult Day Care Program, and a Respite Care Program. A child day care center, operated by the Nursing Home since 1990, was discontinued in 2006. 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. 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.

County of Champaign, Illinois
Department Descriptions
November, 2006

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

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. Administers the Head Start 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.

Sheriff's D.A.R.E. and Explorers Programs - Anti-drug education program and Boy Scout Explorers program sponsored by the Sheriff and funded with donations.

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

BRAY, DRAKE, LILES & RICHARDSON LLP

KARL E. DRAKE, CPA
CURTIS D. LILES, CPA
R. NEIL RICHARDSON, CPA

Certified Public Accountants
1606 N. Willow View Road, Suite 1E
Urbana, Illinois 61802-7446

Phone 217/337-0004
Fax 217/337-5822

CONSULTANT:
JAMES P. BRAY, CPA

May 17, 2007

Champaign County Board
Urbana, IL

Independent Auditor's Report

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, as of and for the year ended November 30, 2006, which collectively comprise the County's basic financial statements as listed in the table of contents under "Basic Financial Statements". These financial statements are the responsibility of Champaign County, Illinois's management. Our responsibility is to express an opinion 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 opinion.

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, 2006, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and Major Special Revenue Funds 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 May 17, 2007, on our consideration of Champaign County, Illinois'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 accessing the results of our audit.

The management's discussion and analysis on pages 23 through 33 is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

**Champaign County Board
Urbana, IL
May 17, 2007**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Champaign County, Illinois' basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, combined and individual department statements, statistical section, and appendix, listed in the table of contents 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 also not a required part of the basic financial statements of Champaign County, Illinois. The combining and individual nonmajor fund financial statements, combined and individual department statements, and the schedule of expenditures of federal awards have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section, statistical section, and appendix 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.



BRAY, DRAKE, LILES & RICHARDSON LLP

BRAY, DRAKE, LILES & RICHARDSON LLP
Certified Public Accountants

MANAGEMENT'S DISCUSSION
AND ANALYSIS

County of Champaign, Illinois
Management's Discussion and Analysis

November 30, 2006

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, 2006. 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 \$78,383,307 (*net assets*). Of this amount, \$1,856,653 (*unrestricted net assets*) may be used to meet the government's ongoing obligations to citizens and creditors.
- The County's total net assets decreased by \$9 million.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$44,235,471, a decrease of \$353,810 in comparison with the prior year. The vast majority of this amount, \$39,974,382, is *available for spending* at the government's discretion (*unreserved fund balance*).
- At the end of the current fiscal year, unreserved fund balance for the general fund was \$2,893,045, or 10% of total general fund expenditures.
- Champaign County's total bonded debt increased by \$3,975,891 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 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 fifty-five individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Mental Health Fund, Developmental Disability Fund, and County Motor Fuel Tax Fund, all of which are considered to be major funds. Data from the other fifty-one 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 its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 37-42 of this report.

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 fund 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 fund 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 fund financial statements can be found on pages 43-46 of this report.

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 fund 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 49-80 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 benefits to its employees. This required supplementary information can be found in Exhibit XI on pages 74-76 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 notes to the financial statements. Combining and individual fund statements and schedules can be found on pages 81-105 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. In the case of the County of Champaign, assets exceeded liabilities by \$78,383,307 at the close of the most recent fiscal year.

The largest portion of the County of Champaign's net assets (51 percent) reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment), less any related debt used to acquire those assets that is still outstanding. 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. The table **County of Champaign's Net Assets** reflects the condensed Statement of Net Assets.

An additional portion of the County of Champaign's net assets (46.5%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net assets* (\$1,856,653) may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the County is able to report positive balances in all three categories of net assets; for the government as a whole, as well as for the governmental activities. Unrestricted net assets for business-type activities recorded a deficit for the second consecutive year.

The County's net assets decreased by \$9 million during the current fiscal year, due largely to a decrease in net assets for governmental activities.

County of Champaign's Net Assets
(in thousands of dollars)

	Governmental Activities		Business-Type Activities		Total	
	2005	2006	2005	2006	2005	2006
Current and Other Assets	\$ 75,390	\$ 75,779	\$ 1,545	\$ 2,049	\$ 76,935	\$ 77,828
Capital Assets	92,326	88,478	2,070	1,892	94,396	90,370
Total Assets	\$ 167,716	\$ 164,257	\$ 3,615	\$ 3,941	\$ 171,331	\$ 168,198
Long-term Liabilities	55,859	60,779	340	411	56,199	61,190
Other Liabilities	26,508	26,840	1,236	1,785	27,744	28,625
Total Liabilities	\$ 82,367	\$ 87,619	\$ 1,576	\$ 2,196	\$ 83,943	\$ 89,815
Net Assets:						
Invested in Capital Assets	44,410	38,192	2,070	1,875	46,480	40,067
Restricted	34,005	36,459	-	-	34,005	36,459
Unrestricted	6,934	1,987	(31)	(130)	6,903	1,857
Total Net Assets	85,349	76,638	2,039	1,745	87,388	78,383

Governmental Activities. Governmental activities decreased Champaign County's net assets by \$8,711,273. For the most part, increases in expenses and revenues closely paralleled inflation and growth in the demand for services. However, with construction of the Highway Fleet Maintenance Facility and several major road projects, expenses for Highways & Bridges alone jumped over \$6.2 million over the course of the year.

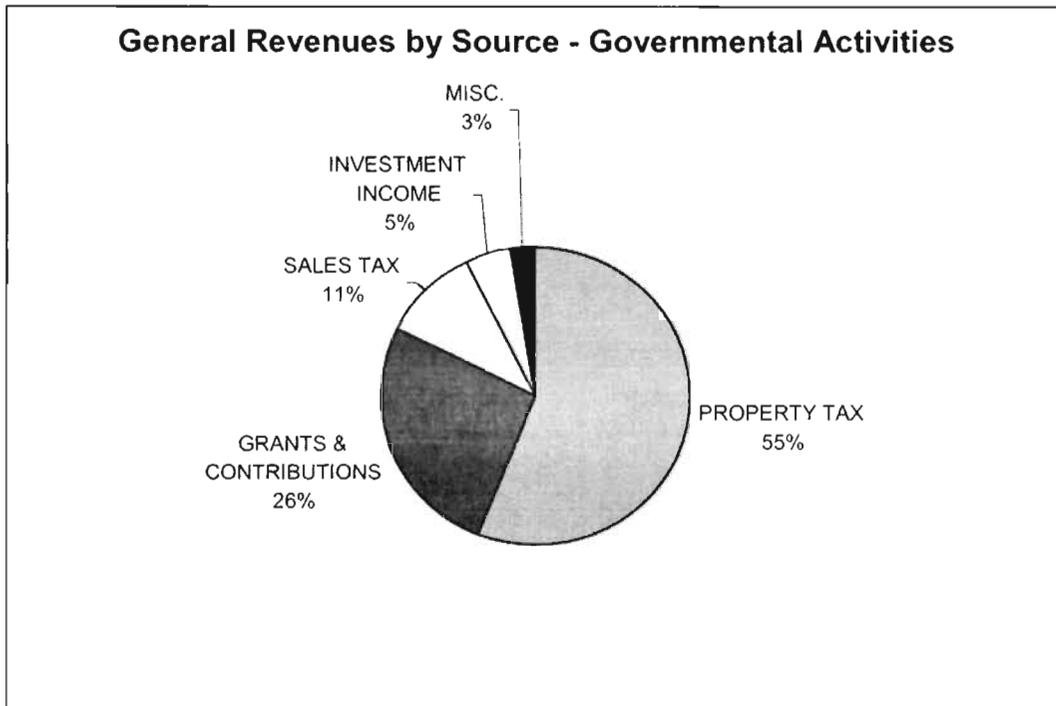
Business-type Activities. Business-type activities decreased Champaign County's net assets by \$293,529. The Champaign County Nursing Home alone saw expenses outstrip revenues by \$1,461,460; but for a transfer of \$1.2 million into the Nursing Home Fund, the decrease for business-type activities would have been much greater.

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

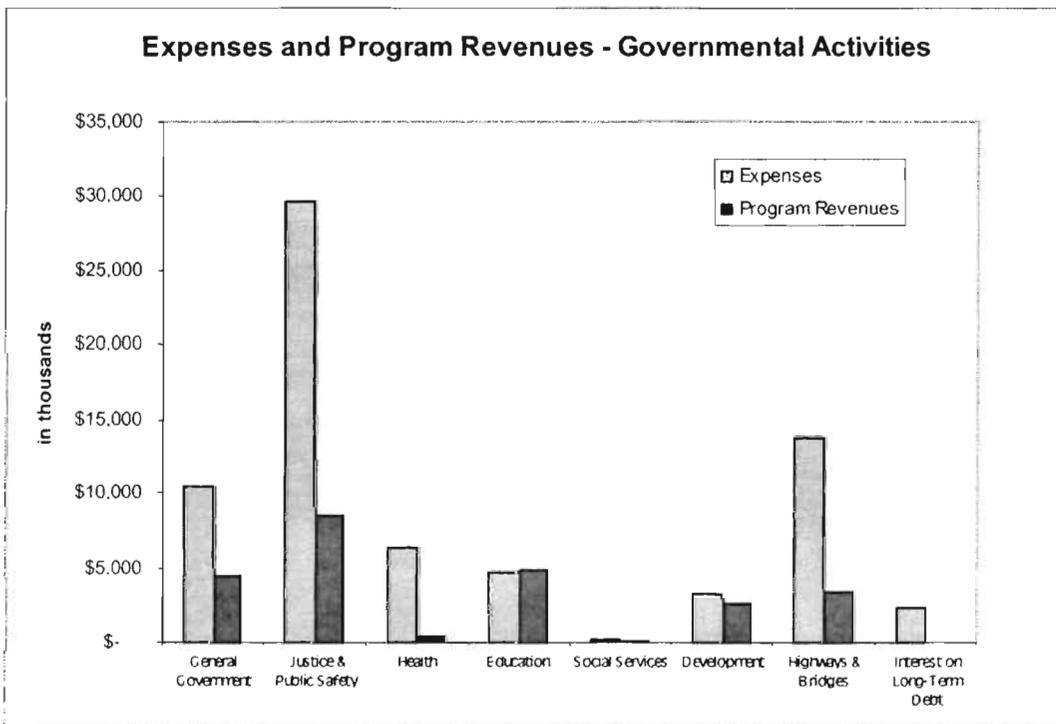
County of Champaign's Changes in Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2005	2006	2005	2006	2005	2006
Revenues:						
Program Revenues						
Charges for Services	\$ 8,291,264	\$ 8,661,646	\$ 9,555,457	\$ 10,488,071	\$ 17,846,721	\$ 19,149,717
Operating Grants & Contributions	13,955,084	15,606,621	48,496	-	14,003,580	15,606,621
General Revenues:						
Property Taxes	20,492,425	21,624,968	740,487	783,877	21,232,912	22,408,845
Public Safety Sales Taxes	4,069,752	4,240,855	-	-	4,069,752	4,240,855
Hotel/Motel & Auto Rental Taxes	31,199	32,027	-	-	31,199	32,027
Grants & Contributions						
Not Restricted to Specific Programs	10,358,136	10,547,157	-	-	10,358,136	10,547,157
Investment Earnings	1,481,065	1,814,557	12,741	14,255	1,493,806	1,828,812
Miscellaneous	1,049,111	1,014,781	10,145	19,849	1,059,256	1,034,630
Total Revenues	59,728,036	63,542,612	10,367,326	11,306,052	70,095,362	74,848,664
Expenses:						
General Government	9,599,277	10,508,915	-	-	9,599,277	10,508,915
Justice & Public Safety	26,149,299	29,726,343	-	-	26,149,299	29,726,343
Health	5,778,022	6,360,141	-	-	5,778,022	6,360,141
Education	4,295,978	4,703,406	-	-	4,295,978	4,703,406
Social Services	280,925	280,956	-	-	280,925	280,956
Development	3,292,533	3,314,966	-	-	3,292,533	3,314,966
Highways & Bridges	7,548,937	13,777,351	-	-	7,548,937	13,777,351
Interest on Long-Term Debt	2,037,431	2,413,876	-	-	2,037,431	2,413,876
Nursing Home	-	-	11,555,306	12,767,512	11,555,306	12,767,512
Total Expenses	58,982,402	71,085,954	11,555,306	12,767,512	70,537,708	83,853,466
Increase in Net Assets						
Before Transfers	745,634	(7,543,342)	(1,187,980)	(1,461,460)	(442,346)	(9,004,802)
Transfers	5,917	(1,167,931)	(5,917)	1,167,931	-	-
Increase in Net Assets	751,551	(8,711,273)	(1,193,897)	(293,529)	(442,346)	(9,004,802)
Beginning Net Assets	84,597,822	85,349,373	3,232,633	2,038,736	87,830,455	87,388,109
Ending Net Assets	85,349,373	76,638,100	2,038,736	1,745,207	87,388,109	78,383,307

Revenues for the County are generated from a number of different sources and for the most part are dependent on different financial factors. The majority of revenue is derived from property taxes, as illustrated in the following chart, which provides long-term stability.



Justice and Public Safety expenses constituted the largest single category of expense within governmental activities totaling \$29,726,343, or 42% of total expenses of \$71,085,954. General Government expenses were next largest at \$10,508,915 or 15% of total expenses. A breakdown by program of expenses and program revenues follows.



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. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

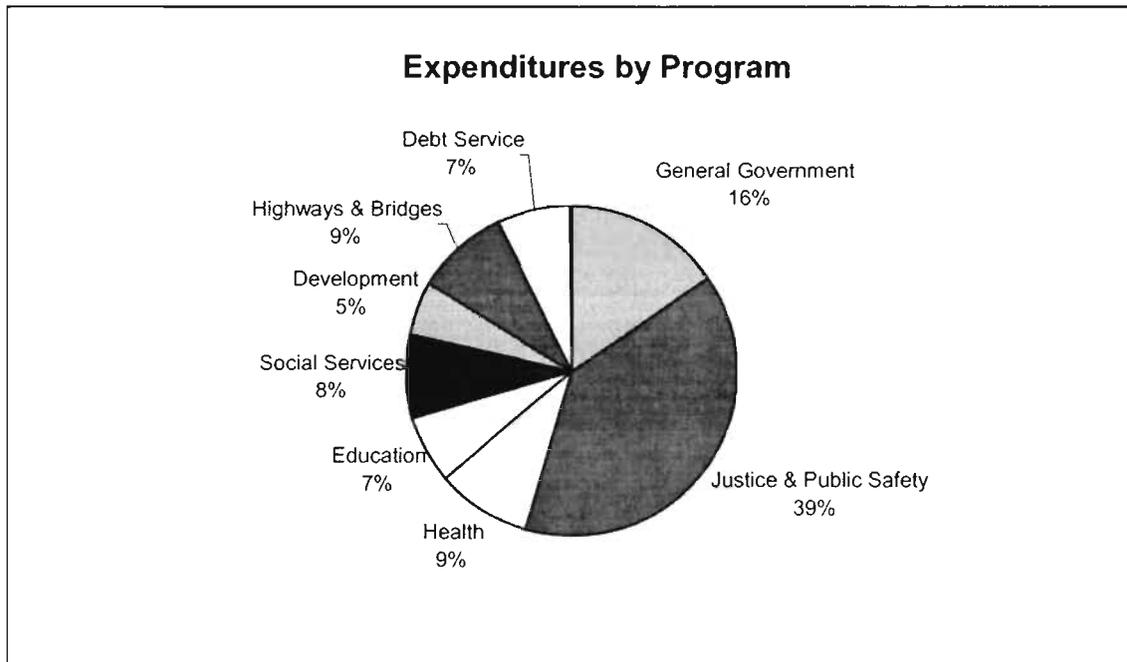
As of the end of the current fiscal year, the County of Champaign's governmental funds reported combined ending fund balances of \$44,235,471, a decrease of just \$353,810 in comparison with the prior year. Ninety percent of this amount constitutes *unreserved, undesignated fund balance*, which is available for spending at the government's discretion. The remainder of fund balance is *reserved* to indicate that it is not available for new spending because it has already been committed for debt service (\$1,345,654) and long-term receivables (\$2,915,435).

The general fund is the chief operating fund of the County of Champaign. At the end of the current fiscal year, the total fund balance of the general fund was \$2,972,175, with all but \$79,130 of that amount (\$2,893,045) unreserved. Unreserved fund balance represents 10.3 percent of total general fund expenditures.

The fund balance of Champaign County's general fund decreased by \$1,541,282 during the fiscal year, due primarily to a one-time, \$1.2 million transfer to the County Nursing Home.

The County Motor Fuel Tax Fund decreased \$3.6 million during the current fiscal year. This reflects a decision to address deteriorating infrastructure with increased road improvement projects.

The chart below illustrates the breakdown of expenditures by program for all governmental funds:



Proprietary funds. The only County of Champaign proprietary fund is the Champaign County Nursing Home. This fund provides the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net assets of the Champaign County Nursing Home at the end of the year amounted to \$100,667 (\$1,976,010 Total Net Assets, including investment in Capital Assets, net of related debt).

General Fund Budgetary Highlights

During the year there was a \$1,321,211 increase in appropriations between the original and final amended budget. The increase was possible because of additional resources. Those revenues included an increase in intergovernmental revenue of \$371,492 and licenses and permits of \$300,000. At the end of the year revenues outpaced expenditures by \$60,546. After Other Financing Sources and Uses were added, the General Fund balance fell, decreasing a total of \$1,541,282 over the course of the year.

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, 2006, amounts to \$90,369,971 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, roads, highways, and bridges.

Following is a Comparative Statement of Capital Assets, net of depreciation (in thousands):

	Governmental Activities		Business-type activities		Total	
	2005	2006	2005	2006	2005	2006
Land	\$ 1,765	\$ 1,688	\$ -	\$ -	\$ 1,765	\$ 1,688
Construction in Progress	26,003	23,583	323	339	26,326	23,922
Infrastructure	22,333	22,668	-	-	22,333	22,668
Buildings and Improvements	38,169	36,321	1,448	1,283	39,617	37,604
Equipment	4,056	4,218	299	270	4,355	4,488
Total	\$ 92,326	\$ 88,478	\$ 2,070	\$ 1,892	\$ 94,396	\$ 90,370

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 \$61,190,146. The entire amount is backed by the full faith and credit of the County of Champaign. Following is a comparative statement of outstanding debt (in thousands):

	Governmental Activities		Business-type activities		Total	
	2005	2006	2005	2006	2005	2006
General Obligation Bonds	\$ 51,863	\$ 55,839	\$ -	\$ -	\$ 51,863	\$ 55,839
Intergovernmental Loans	549	497	-	-	549	497
Capital Lease Obligations	372	266	-	17	372	283
Estimated Claims Payable	932	1,831	-	-	932	1,831
Compensated Absences	2,143	2,346	340	394	2,483	2,740
Total	\$ 55,859	\$ 60,779	\$ 340	\$ 411	\$ 56,199	\$ 61,190

Additional information on the County's long-term debt can be found in Note 17 in the Notes to Financial Statements of this report.

Economic Factors and Next Year's Budgets and Rates

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, and has several new buildings under construction. This stability helps make Champaign County's revenues more stable than many other counties'.

The equalized assessed value (EAV) of taxable property in the County for 2005 levy year was \$2,801,111,358, which represents one-third market value. Residential properties make up 63.3% of the EAV for the 2005 levy year. Commercial development constitutes 30.3%, while farmland is 6.4%.

One of the County's largest sources of revenue is from the State. The State has experienced increased revenues over the last year, but continues to have budgetary problems. It appears that their contributions to the County, as a percentage of total revenues, will continue to decline. If this trend continues, the County will have to consider the possibility of enhancing revenue from local sources or committing to expenditure reductions.

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 government'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 Auditor, 1776 E. Washington, Urbana, IL 61802.

BASIC FINANCIAL STATEMENTS

COUNTY OF CHAMPAIGN, ILLINOIS
STATEMENT OF NET ASSETS
NOVEMBER 30, 2006

Exhibit I

<u>ASSETS</u>	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
Cash	\$18,865,547	\$92,305	\$18,957,852
Investments	23,673,000	0	23,673,000
Receivables, Net of Uncollectible Amounts:			
Patient Accounts	0	1,492,630	1,492,630
Property Taxes	22,275,940	833,057	23,108,997
Intergovernmental	5,125,601	0	5,125,601
Program Loans--Current Portion	304,109	0	304,109
Accrued Interest	177,729	0	177,729
Other	100,008	63	100,071
Internal Balances	421,874	(421,874)	0
Inventories	27,979	35,173	63,152
Prepaid Expenses	0	4,806	4,806
Deferred Charges	604,882	0	604,882
Resident Trust Accounts	8,296	13,553	21,849
Program Loans Receivable--Long Term Portion	2,693,826	0	2,693,826
Investment in Joint Venture	1,499,793	0	1,499,793
Capital Assets Not Being Depreciated	25,271,254	338,999	25,610,253
Capital Assets, Net of Accumulated Depreciation	63,206,917	1,552,801	64,759,718
Total Assets	164,256,755	3,941,513	168,198,268
<u>LIABILITIES</u>			
Accrued Salaries Payable	828,838	204,908	1,033,746
Accounts Payable	2,679,514	733,991	3,413,505
Accrued Interest Payable	922,064	0	922,064
Intergovernmental Payable	2,529	0	2,529
Funds Held for Others	120,512	13,553	134,065
Unearned Revenue	22,285,849	833,057	23,118,906
Non-current Liabilities:			
Due Within One Year	5,422,570	401,244	5,823,814
Due in More Than One Year	55,356,779	9,553	55,366,332
Total Liabilities	87,618,655	2,196,306	89,814,961
<u>NET ASSETS</u>			
Invested In Capital Assets, Net of Related Debt	38,191,604	1,875,343	40,066,947
Restricted for:			
Capital Projects, Net of Related Debt	4,146,842	0	4,146,842
Debt Service	2,194,341	0	2,194,341
Justice & Public Safety	7,183,055	0	7,183,055
Health	3,377,412	0	3,377,412
Development	5,697,341	0	5,697,341
Highways & Bridges	9,597,618	0	9,597,618
Other Purposes	4,263,098	0	4,263,098
Unrestricted (Deficit)	1,986,789	(130,136)	1,856,653
Total Net Assets	76,638,100	1,745,207	78,383,307

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, 2006

Exhibit II

36

FUNCTIONS / PROGRAMS	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Assets		
		Fines, Permits & Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Governmental Activities	Business- Type Activities	Total
GOVERNMENTAL ACTIVITIES:							
General Government	\$10,508,915	\$3,122,058	\$1,358,137	\$0	(\$6,028,720)	\$0	(\$6,028,720)
Justice & Public Safety	29,726,343	4,759,809	3,765,730	0	(21,200,804)	0	(21,200,804)
Health	6,360,141	179,460	252,631	0	(5,928,050)	0	(5,928,050)
Education	4,703,406	30,336	4,763,262	0	90,192	0	90,192
Social Services	280,956	0	60,982	0	(219,974)	0	(219,974)
Development	3,314,966	445,982	2,170,538	0	(698,446)	0	(698,446)
Highways & Bridges	13,777,351	124,001	3,235,341	0	(10,418,009)	0	(10,418,009)
Interest on Long-Term Debt	2,413,876	0	0	0	(2,413,876)	0	(2,413,876)
Total Governmental Activities	71,085,954	8,661,646	15,606,621	0	(46,817,687)	0	(46,817,687)
BUSINESS-TYPE ACTIVITIES:							
Nursing Home	12,767,512	10,488,071	0	0	0	(2,279,441)	(2,279,441)
Total Business-Type Activities	12,767,512	10,488,071	0	0	0	(2,279,441)	(2,279,441)
Total Government	83,853,466	19,149,717	15,606,621	0	(46,817,687)	(2,279,441)	(49,097,128)
General Revenues:							
Property Taxes					21,624,968	783,877	22,408,845
Public Safety Sales Taxes					4,240,855	0	4,240,855
Hotel/Motel & Auto Rental Taxes					32,027	0	32,027
Grants & Contributions Not Restricted to Specific Programs					10,547,157	0	10,547,157
Investment Earnings					1,814,557	14,255	1,828,812
Miscellaneous					1,014,781	19,849	1,034,630
Gain on Sale of Capital Assets					0	0	0
Transfers					(1,167,931)	1,167,931	0
Total General Revenues and Transfers					38,106,414	1,985,912	40,092,326
Change in Net Assets					(8,711,273)	(293,529)	(9,004,802)
Net Assets - Beginning					85,349,373	2,038,736	87,388,109
Net Assets - Ending					76,638,100	1,745,207	78,383,307

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

COUNTY OF CHAMPAIGN, ILLINOIS
GOVERNMENTAL FUNDS
BALANCE SHEET
NOVEMBER 30, 2006

Exhibit III

	----- Major Funds -----				All Other (Non-Major) Governmental Funds	Total Governmental Funds
	General Fund	Mental Health Fund	Developmental Disability Fund	County Motor Fuel Tax Fund		
ASSETS						
Cash	\$2,242,892	\$401,026	\$357,733	\$1,564,955	\$13,996,324	\$18,562,930
Investments	0	1,000,000	1,150,000	5,071,000	16,452,000	23,673,000
Receivables, Net of Uncollectible Amounts:						
Property Taxes	6,911,109	3,047,338	2,981,287	0	9,336,206	22,275,940
Intergovernmental	1,251,366	0	0	217,652	1,026,154	2,495,172
Program Loans--Current Portion	0	0	0	0	304,109	304,109
Accrued Interest	0	3,464	2,272	35,496	136,497	177,729
Other	42,692	87	0	0	52,771	95,550
Due From Other Funds	800,131	0	0	0	696,637	1,496,768
Inventories	27,979	0	0	0	0	27,979
Resident Trust Accounts	8,296	0	0	0	0	8,296
Advances to Other Funds	0	0	0	0	221,609	221,609
Program Loans Receivable--Long Term Portion	0	0	0	0	2,693,826	2,693,826
Total Assets	11,284,465	4,451,915	4,491,292	6,889,103	44,916,133	72,032,908
LIABILITIES AND FUND BALANCES						
LIABILITIES:						
Accrued Salaries Payable	619,021	10,186	0	3,592	196,039	828,838
Accounts Payable	519,883	55,037	2,970	232,248	1,325,117	2,135,255
Intergovernmental Payable	0	0	0	0	2,529	2,529
Due To Other Funds	227,206	11,969	0	10,723	2,047,068	2,296,966
Funds Held for Others	25,162	0	0	0	1,229	26,391
Deferred Revenues	6,921,018	3,047,338	2,981,287	0	9,336,206	22,285,849
Advances from Other Funds	0	0	0	0	221,609	221,609
Total Liabilities	8,312,290	3,124,530	2,984,257	246,563	13,129,797	27,797,437
FUND BALANCES (DEFICITS):						
Reserved for Debt Service	79,130	0	0	0	1,266,524	1,345,654
Reserved for Long Term Receivables	0	0	0	0	2,915,435	2,915,435
Unreserved, Reported in:						
General Fund	2,893,045	0	0	0	0	2,893,045
Special Revenue Funds	0	1,327,385	1,507,035	6,642,540	18,552,479	28,029,439
Debt Service Funds	0	0	0	0	1,424,715	1,424,715
Capital Projects Funds	0	0	0	0	7,627,183	7,627,183
Total Fund Balances (Deficits)	2,972,175	1,327,385	1,507,035	6,642,540	31,786,336	44,235,471
Total Liabilities & Fund Balances	11,284,465	4,451,915	4,491,292	6,889,103	44,916,133	72,032,908

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, 2006

Exhibit III-a

Fund Balances (Deficits) - Total Governmental Funds (See Exhibit III)	44,235,471
Capital assets, net of depreciation, used in governmental activities	88,478,171
Investment in Joint Ventures related to governmental activities	1,499,793
Assets and liabilities of internal service funds related to governmental activities, including estimated claims payable long term liability	(738,870)
Receivables for revenue accruals related to governmental activities	2,628,358
Payables for expense accruals related to governmental activities	(1,121,521)
Deferred bond issuance costs related to governmental activities	604,882
Long term liabilities related to governmental activities, other than estimated claims payable from internal service funds	<u>(58,948,184)</u>
Net Assets of Governmental Activities (See Exhibit I)	<u><u>76,638,100</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, 2006

Exhibit IV

	----- Major Funds -----				All Other (Non-Major) Governmental Funds	Total Governmental Funds
	General Fund	Mental Health Fund	Developmental Disability Fund	County Motor Fuel Tax Fund		
REVENUES:						
Property Taxes	\$7,140,060	\$2,875,517	\$2,812,740	\$0	\$8,796,651	\$21,624,968
Public Safety Sales Taxes	0	0	0	0	4,220,430	4,220,430
Hotel/Motel & Auto Rental Taxes	32,027	0	0	0	0	32,027
Intergovernmental Revenue	13,715,973	88,410	0	2,968,056	9,428,007	26,200,446
Fines & Forfeitures	908,674	0	0	0	63,987	972,661
Licenses & Permits	1,536,851	0	0	0	383,067	1,919,918
Charges for Services	3,996,208	0	0	0	2,319,344	6,315,552
Interest on Program Loans	0	0	0	0	98,309	98,309
Investment Earnings	262,318	35,985	27,857	504,105	1,050,643	1,880,908
Miscellaneous	656,676	342	0	0	385,889	1,042,907
Total Revenues	28,248,787	3,000,254	2,840,597	3,472,161	26,746,327	64,308,126
EXPENDITURES:						
Current: General Government	7,941,475	0	0	0	3,056,498	10,997,973
Justice & Public Safety	19,574,884	0	0	0	7,636,687	27,211,571
Health	0	2,981,867	2,185,863	0	1,279,191	6,446,921
Education	0	0	0	0	4,550,421	4,550,421
Social Services	26,500	0	0	0	5,826,397	5,852,897
Development	345,384	0	0	0	3,267,293	3,612,677
Highways & Bridges	0	0	0	2,548,917	3,808,691	6,357,608
Debt Service: Principal Retirement	213,879	0	0	0	2,647,301	2,861,180
Interest & Fiscal Charges	1,206	0	0	0	2,254,374	2,255,580
Total Expenditures	28,103,328	2,981,867	2,185,863	2,548,917	34,326,853	70,146,828
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	145,459	18,387	654,734	923,244	(7,580,526)	(5,838,702)
OTHER FINANCING SOURCES (USES):						
Sale of General Obligation Bonds	0	0	0	0	6,450,000	6,450,000
Premium on General Obligation Bonds	0	0	0	0	52,459	52,459
Capital Lease Financing	0	0	0	0	150,364	150,364
Transfers In	844,875	0	0	0	7,812,392	8,657,267
Transfers Out	(2,531,616)	0	0	(4,562,181)	(2,731,401)	(9,825,198)
Net Other Financing Sources (Uses)	(1,686,741)	0	0	(4,562,181)	11,733,814	5,484,892
NET CHANGE IN FUND BALANCES	(1,541,282)	18,387	654,734	(3,638,937)	4,153,288	(353,810)
FUND BALANCES--Beginning of Year	4,513,457	1,308,998	852,301	10,281,477	27,633,048	44,589,281
FUND BALANCES--End of Year	2,972,175	1,327,385	1,507,035	6,642,540	31,786,336	44,235,471

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, 2006

Exhibit IV-a

Net Change in Fund Balances - Total Governmental Funds (See Exhibit IV)	(\$353,810)
Remove expenditures for acquisition of capital assets	9,325,647
Include loss on disposal of capital assets	(5,959,038)
Include depreciation expense	(6,673,587)
Include change in investment in joint ventures	66,345
Include the net revenue (expense) of internal service funds used to charge the costs of risk financing and employee health benefits to governmental activities	(836,119)
Remove revenues related to prior periods; include revenues earned but not available in the current period	(84,582)
Remove expenditures related to prior periods; include expenses incurred but not expected to be liquidated with expendable available financial resources in the current period	(422,841)
Remove debt proceeds and payment to bond refunding escrow agent	(6,652,823)
Amortize bond premium and deferred amount on refunding against debt interest expense	(25,710)
Remove debt issuance costs and amortize over the life of the debt	44,065
Remove debt principal repayment expenditures	<u>2,861,180</u>
Change in Net Assets of Governmental Activities (See Exhibit II)	<u><u>(8,711,273)</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, 2006

	----- General Fund -----			----- Mental Health Fund -----		
	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
REVENUES:						
Property Taxes	\$7,140,060	\$7,184,653	\$7,184,653	\$2,875,517	\$2,888,569	\$2,888,569
Public Safety Sales Taxes	0	0	0	0	0	0
Hotel/Motel & Auto Rental Taxes	32,027	28,000	28,000	0	0	0
Intergovernmental Revenue	13,715,973	13,285,881	12,914,389	88,410	88,410	0
Fines & Forfeitures	908,674	919,300	919,300	0	0	0
Licenses & Permits	1,536,851	1,445,100	1,145,100	0	0	0
Charges for Services	3,996,208	4,193,100	4,193,100	0	0	0
Interest on Program Loans	0	0	0	0	0	0
Investment Earnings	262,318	186,000	186,000	35,985	12,500	12,500
Miscellaneous	656,676	668,137	615,478	342	0	0
Total Revenues	28,248,787	27,910,171	27,186,020	3,000,254	2,989,479	2,901,069
EXPENDITURES:						
Current: General Government	8,008,743	8,231,665	7,515,806	0	0	0
Justice & Public Safety	19,592,694	20,357,564	19,758,461	0	0	0
Health	0	0	0	2,981,867	3,015,946	2,901,069
Education	0	0	0	0	0	0
Social Services	26,500	26,500	26,500	0	0	0
Development	345,219	386,147	379,899	0	0	0
Highways & Bridges	0	0	0	0	0	0
Debt Service: Principal Retirement	213,879	213,881	210,628	0	0	0
Interest & Fiscal Charges	1,206	1,285	4,537	0	0	0
Total Expenditures	28,188,241	29,217,042	27,895,831	2,981,867	3,015,946	2,901,069
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	60,546	(1,306,871)	(709,811)	18,387	(26,467)	0
OTHER FINANCING SOURCES (USES):						
Capital Lease Financing	0	0	0	0	0	0
Transfers In	942,627	1,126,163	1,067,263	0	0	0
Transfers Out	(2,544,455)	(2,558,964)	(577,770)	0	0	0
Net Other Financing Sources (Uses)	(1,601,828)	(1,432,801)	489,493	0	0	0
NET CHANGE IN FUND BALANCES	(1,541,282)	(2,739,672)	(220,318)	18,387	(26,467)	0
FUND BALANCES--Beginning of Year	4,513,457	4,513,457	4,513,457	1,308,998	1,308,998	1,308,998
FUND BALANCES--End of Year	2,972,175	1,773,785	4,293,139	1,327,385	1,282,531	1,308,998

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, 2006

	----- Developmental Disability Fund -----			----- County Motor Fuel Tax Fund -----		
	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
REVENUES:						
Property Taxes	\$2,812,740	\$2,780,491	\$2,780,491	\$0	\$0	\$0
Public Safety Sales Taxes	0	0	0	0	0	0
Hotel/Motel & Auto Rental Taxes	0	0	0	0	0	0
Intergovernmental Revenue	0	0	0	2,968,056	2,935,954	2,935,954
Fines & Forfeitures	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0
Charges for Services	0	0	0	0	0	0
Interest on Program Loans	0	0	0	0	0	0
Investment Earnings	27,857	0	0	504,105	318,000	318,000
Miscellaneous	0	0	0	0	0	0
Total Revenues	2,840,597	2,780,491	2,780,491	3,472,161	3,253,954	3,253,954
EXPENDITURES:						
Current: General Government	0	0	0	0	0	0
Justice & Public Safety	0	0	0	0	0	0
Health	2,185,863	2,780,491	2,780,491	0	0	0
Education	0	0	0	0	0	0
Social Services	0	0	0	0	0	0
Development	0	0	0	0	0	0
Highways & Bridges	0	0	0	2,548,917	2,873,912	3,068,825
Debt Service: Principal Retirement	0	0	0	0	0	0
Interest & Fiscal Charges	0	0	0	0	0	0
Total Expenditures	2,185,863	2,780,491	2,780,491	2,548,917	2,873,912	3,068,825
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	654,734	0	0	923,244	380,042	185,129
OTHER FINANCING SOURCES (USES):						
Capital Lease Financing	0	0	0	0	0	0
Transfers In	0	0	0	0	0	0
Transfers Out	0	0	0	(4,562,181)	(5,194,913)	(5,000,000)
Net Other Financing Sources (Uses)	0	0	0	(4,562,181)	(5,194,913)	(5,000,000)
NET CHANGE IN FUND BALANCES	654,734	0	0	(3,638,937)	(4,814,871)	(4,814,871)
FUND BALANCES--Beginning of Year	852,301	852,301	852,301	10,281,477	10,281,477	10,281,477
FUND BALANCES--End of Year	1,507,035	852,301	852,301	6,642,540	5,466,606	5,466,606

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, 2006

Exhibit VI

	<u>Business-Type Activities</u>	<u>Governmental</u>
	<u>Enterprise Fund</u>	<u>Activities</u>
	<u>Nursing Home</u>	<u>Internal</u>
	<u>Fund</u>	<u>Service Funds</u>
<u>ASSETS</u>		
CURRENT ASSETS:		
Cash	\$92,305	\$302,617
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Patient Accounts	1,492,630	0
Property Taxes	833,057	0
Intergovernmental	0	2,071
Other	63	4,458
Due From Other Funds	48	1,124,989
Inventories	35,173	0
Prepaid Expenses	4,806	0
Total Current Assets	<u>2,458,082</u>	<u>1,434,135</u>
NONCURRENT ASSETS:		
Resident Trust Accounts	13,553	0
Capital Assets:		
Buildings and Improvements	6,397,503	0
Construction in Progress	338,999	0
Equipment	2,208,464	0
Less Accumulated Depreciation	(7,053,166)	0
Total Noncurrent Assets	<u>1,905,353</u>	<u>0</u>
Total Assets	<u>4,363,435</u>	<u>1,434,135</u>
<u>LIABILITIES</u>		
CURRENT LIABILITIES:		
Accrued Salaries Payable	204,908	0
Accounts Payable	733,991	344,802
Due To Other Funds	191,119	133,720
Total Current Liabilities	<u>1,130,018</u>	<u>478,522</u>
NONCURRENT LIABILITIES:		
Funds Held For Others	13,553	94,121
Deferred Revenues	833,057	0
Compensated Absences Payable	394,340	0
Estimated Claims Payable	0	1,831,165
Capital Lease Obligations	16,457	0
Total Noncurrent Liabilities	<u>1,257,407</u>	<u>1,925,286</u>
Total Liabilities	<u>2,387,425</u>	<u>2,403,808</u>
<u>NET ASSETS</u>		
Invested in Capital Assets, Net of Related Debt	1,875,343	0
Unrestricted	100,667	(969,673)
Total Net Assets	<u>1,976,010</u>	<u>(969,673)</u>
Adjustment due to consolidation of internal service fund activities related to enterprise funds	<u>(230,803)</u>	
Net assets of business-type activities	<u>1,745,207</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, 2006

	<u>Business-Type Activities</u>	<u>Governmental</u>
	<u>Enterprise Fund</u>	<u>Activities</u>
	<u>Nursing Home</u>	<u>Internal</u>
	<u>Fund</u>	<u>Service Funds</u>
OPERATING REVENUES:		
Charges for Services (Net of Uncollectible)	\$10,480,106	\$5,719,650
Miscellaneous	7,965	243,848
	<hr/>	<hr/>
Total Operating Revenues	10,488,071	5,963,498
	<hr/>	<hr/>
OPERATING EXPENSES:		
Salaries	6,652,378	26,779
Fringe Benefits	2,043,706	5,830,567
Commodities	1,229,646	297
Services	2,440,638	1,110,721
Depreciation	240,816	0
	<hr/>	<hr/>
Total Operating Expenses	12,607,184	6,968,364
	<hr/>	<hr/>
OPERATING INCOME (LOSS)	(2,119,113)	(1,004,866)
	<hr/>	<hr/>
NON-OPERATING REVENUES (EXPENSES):		
Property Tax	783,877	0
Investment Earnings	14,255	14,053
Donations	19,849	0
Interest on Long-Term Debt	(5,634)	0
	<hr/>	<hr/>
Net Non-Operating Revenues (Expenses)	812,347	14,053
	<hr/>	<hr/>
INCOME (LOSS) BEFORE TRANSFERS	(1,306,766)	(990,813)
	<hr/>	<hr/>
Capital Contributions	0	0
Transfers In	1,229,782	0
Transfers Out	(61,851)	0
	<hr/>	<hr/>
CHANGE IN NET ASSETS	(138,835)	(990,813)
	<hr/>	<hr/>
NET ASSETS--Beginning of Year	2,114,845	21,140
	<hr/>	<hr/>
NET ASSETS--End of Year	1,976,010	(969,673)
	<hr/> <hr/>	<hr/> <hr/>
Adjustment due to consolidation of internal service fund activities related to enterprise funds	(154,694)	
	<hr/>	
Change in net assets of business-type activities	(293,529)	
	<hr/> <hr/>	

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, 2006

	<u>Business-Type Activities</u>	<u>Governmental</u>
	<u>Enterprise Fund</u>	<u>Activities</u>
	Nursing Home	Internal
	<u>Fund</u>	<u>Service Funds</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Receipts from Customers	\$9,813,073	\$0
Cash Receipts from Other Funds and Employees for Services	0	5,458,447
Cash Receipts for Claims Reimbursements	0	243,041
Cash Payments to Employees for Services	(6,586,452)	0
Cash Payments to Suppliers and Other Funds for Goods and Services	(5,291,920)	(5,485,748)
Cash Payments for Claims	0	(514,012)
	<hr/>	<hr/>
Net Cash Provided (Used) By Operating Activities	(2,065,299)	(298,272)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Property Taxes Received	783,877	0
Gifts And Donations Received	2,992	0
Transfers/Loans From Other Funds	1,329,782	106,895
Transfers/Loans To Other Funds	(161,851)	0
	<hr/>	<hr/>
Net Cash Provided (Used) By Non-Capital Financing Activities	1,954,800	106,895
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Acquisition and Construction of Capital Assets	(23,035)	0
Principal Payments on Equipment Capital Leases	(6,157)	0
Interest Payments on Equipment Capital Leases	(5,634)	0
	<hr/>	<hr/>
Net Cash Provided (Used) By Capital and Related Financing Activities	(34,826)	0
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest on Investments and Bank Deposits	14,255	14,053
	<hr/>	<hr/>
Net Cash Provided (Used) By Investment Activities	14,255	14,053
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(131,070)	(177,324)
Cash and Cash Equivalents at Beginning of Year	223,375	479,941
	<hr/>	<hr/>
Cash and Cash Equivalents at End of Year	92,305	302,617
	<hr/> <hr/>	<hr/> <hr/>

Non-cash Investing, Capital and Financing Activities:

The Nursing Home Fund received donated equipment and supplies valued at \$16,857 and capital assets financed through capital leases valued at \$22,614. 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, 2006

	<u>Business-Type Activities</u>	<u>Governmental</u>
	<u>Enterprise Fund</u>	<u>Activities</u>
	<u>Nursing Home</u>	<u>Internal</u>
	<u>Fund</u>	<u>Service Funds</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	(\$2,119,113)	(\$1,004,866)
Adjust Out Non-Cash Revenue/Expense:		
Depreciation Expense	240,816	0
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	(674,950)	(3,716)
Decrease (Increase) in Due From Other Funds	(48)	(258,294)
Decrease (Increase) in Inventories	1,581	0
Decrease (Increase) in Prepaid Expenses	130	0
Increase (Decrease) in Payables	559,104	(9,298)
Increase (Decrease) in Due To Other Funds	(72,819)	26,751
Increase (Decrease) in Unremitted Payroll Withholdings	0	51,544
Increase (Decrease) in Estimated Claims Payable	0	899,607
	<u>0</u>	<u>899,607</u>
Net Cash Provided (Used) By Operating Activities	<u>(2,065,299)</u>	<u>(298,272)</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, 2006

	Private Purpose Trust Funds	Agency Funds
	<u> </u>	<u> </u>
<u>ASSETS</u>		
Cash	\$266,172	\$1,227,970
Investments	1,200,000	1,697,825
Receivables:		
Intergovernmental	197,859	519
Accrued Interest	<u>0</u>	<u>0</u>
Total Assets	<u>1,664,031</u>	<u>2,926,314</u>
 <u>LIABILITIES</u>		
Accounts Payable	85,045	0
Intergovernmental Payable	0	529,410
Funds Held for Others	<u>0</u>	<u>2,396,904</u>
Total Liabilities	<u>85,045</u>	<u>2,926,314</u>
 <u>NET ASSETS</u>		
Held in Trust for Other Governments	<u>1,578,986</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, 2006

	<u>Private Purpose Trust Funds</u>
ADDITIONS:	
Intergovernmental Revenue	\$2,876,246
Investment Earnings	61,645
Miscellaneous	0
Total Additions	<u>2,937,891</u>
DEDUCTIONS	
Township Road & Bridge Maintenance	<u>2,786,293</u>
Total Deductions	<u>2,786,293</u>
CHANGE IN NET ASSETS	151,598
NET ASSETS--Beginning of Year	<u>1,427,388</u>
NET ASSETS--End of Year	<u><u>1,578,986</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 definition of what constitutes the entity Champaign County is based on the guidelines set forth in Governmental Accounting Standards Board (GASB) Statement Number 14. The primary government consists of the funds and departments described on pages 11-20. 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 Regional Planning Commission, the Board of Review and the Zoning Board of Appeals.

According to Statement No. 14, 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 is determined as follows:

- (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 excluded from the entity which met the criteria for inclusion as a component unit.

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 22 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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

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 the enterprise fund. Interfund activity is eliminated from the government-wide statements to eliminate the doubling effect it creates.

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

(2) Fund Financial Statements

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

Major governmental funds reported 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; and the County Motor Fuel Tax Fund, which uses state-shared motor fuel taxes to fund construction and maintenance of county highways.

The major enterprise fund reported is the Nursing Home Fund, which is the operating fund for the County Nursing Home.

The internal service funds reported provide risk financing and employee health and life insurance for other County funds, mostly related to governmental activities.

The fiduciary funds reported 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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

finances, 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. 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, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets and liabilities resulting from non-exchange transactions are recognized in accordance with GASB Statement 33. Property taxes are recognized as revenue in the year for which the taxes are levied, which is the year following the year when the levy is passed. Grants are recognized as revenue when eligibility requirements are met, such as allowable costs having been incurred.

In the government-wide statements, the County has applied applicable GASB pronouncements as well as FASB statements, FASB interpretations, APB opinions and accounting research bulletins 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. Exceptions include: (a) accumulated unpaid vacation, sick leave and personal leave, which are only accrued when they become currently payable; and (b) principal and interest on general long-term debt, which is 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 they are incurred.

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 translates to 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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

In proprietary fund accounting and financial reporting, the County has applied applicable GASB pronouncements as well as FASB statements, FASB interpretations, APB opinions and accounting research bulletins 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.

(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.

E. 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 the state treasurer's investment pool.

Deposits in banks or savings associations are valued at cost, which is equivalent to fair value. 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.

F. 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 governmental funds, advances to other funds, as well as other long term receivables, are offset by reserved fund balance, because they do not represent expendable, available financial resources. 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 balances zero out in the government total column.

G. INVENTORIES

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

H. PREPAID ITEMS

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

I. 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 their fair market value on the date donated. Equipment valued at or above \$2,500, buildings and 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:		Equipment:	
New construction	40 years	Furniture	7 years
Improvements	15 years	Major appliances	7 years
Land Improvements	15 years	Computers, office equipment	5 years
Infrastructure:		Voting equipment	10 years
Roads	15 years	Vehicles	5 years
Bridges	50 years	Other equipment	5 years

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

Nursing Home Enterprise Fund capital assets valued at \$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:		Equipment:	
New building	40 years	Major (e.g. generator)	20 years
Floors, walls, doors	20 years	Furniture	10-20 years
Cabinets (attached)	15 years	Computers, software	5 years
Wiring	10-15 years	Vehicles	10 years
Carpet	5 years	Land Improvements	15 years

J. 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 long-term 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 long-term 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 for 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 Administrators review the department requests and make 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 Administrators to make specific changes in some department budgets. The County Administrators prepare 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 \$1,000. 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-D. 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 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.

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

	Nursing Home Fund	Self-Funded Insur. Fund	Reg. Planning Comm. Fund
Budgetary Basis Change in Fund Balance or Net Assets	\$317,550	(\$103,993)	(\$47,494)
REVENUES AND OTHER SOURCES:			
Interfund transfers into escrow account recognized as other financing source when transferred rather than when spent			58,551
Allowance for uncollectible accounts adjusted at year-end	9,955		
EXPENDITURES /EXPENSES AND OTHER USES:			
Inventories and prepaid expenses adjusted to balance at year-end	(1,711)		
Expenses of the current period paid after the 30-day lapse period for appropriations	(232,334)		
Capital outlay expenditures capitalized as assets	62,506		
Depreciation expense	(240,816)		
Accrued compensated absences payable adjusted to balance at year-end	(53,985)		
Accrued estimated claims payable adjusted to balance at year-end		(899,607)	
	(899,607)		
GAAP Basis Change in Fund Balance or Net Assets	(138,835)	(1,003,600)	11,057

NOTE 5 – EXPENDITURES IN EXCESS OF APPROPRIATIONS

No expenditures for the fiscal year ended November 30, 2006 exceeded appropriations.

NOTE 6 – DEPOSITS AND INVESTMENTS

A summary of deposits and investments at November 30, 2006 is shown below. Resident trust accounts are set up to account for money in County custody, which belongs to residents of the County Nursing Home and County Jail.

<u>DEPOSITS</u>	Asset Account Carrying Amounts			Total	Bank Balances
	Cash	Investments	Resident Trust		
Demand Deposits	\$2,048,560	\$0	\$21,349	\$2,069,909	\$3,140,897
Money Market / Savings	0	297,825	0	297,825	297,825
Certificates of Deposit:					
Up to 3 months maturity	0	17,726,500	0	17,726,500	17,726,500
3 mos. - 12 mos. maturity	0	8,546,500	0	8,546,500	8,546,500
Total Deposits	2,048,560	26,570,825	21,349	28,640,734	29,711,722

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2006

NOTE 6 – DEPOSITS AND INVESTMENTS (continued)

INVESTMENTS	Asset Account Carrying Amounts			Total	Fair Value
	Cash	Investments	Resident Trust		
State Treas. Investment Pool	\$18,182,923	\$0	\$0	\$18,182,923	\$18,198,656
Repurchase Agreements	213,496	0	0	213,496	213,496
Total Investments	18,396,419	0	0	18,396,419	18,412,152

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 for deposit balances above FDIC/NCUSIF insurance coverage, and at November 30, 2006, 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. None of the County's investments at November 30, 2006 were exposed to this risk.

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). The Illinois Funds investment pools were rated AAAM by Standard & Poor's as of September 29, 2006.

INVESTMENTS	Fair Value	Investment Maturities (in Years)		Percent of Total
		Less Than 1	1 - 5	
State Treas. Investment Pool	\$18,198,656	\$18,198,656	\$0	98.84%
Repurchase Agreements	213,496	213,496	0	1.16%
Total Investments	18,412,152	18,412,152	0	100.00%
Percent of Total	100.00%	100.00%	0.00%	

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, 2006, no investments in a single issuer exceeded 5% of the County's total investments.

Interest Rate Risk. Investments are subject to a decline in fair value due to fluctuating market interest rates. Interest rate risk is minimized by having maturities of less than 1 year for all of the County's investments.

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. 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 are not 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 may make 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 2006 was adopted by the County Board on November 17, 2005, 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 2006, tax bills were mailed on May 1 with the due dates of June 1 and September 1. Property tax bills mailed in 2006 were based on equalized assessed value as of January 1, 2005, and on tax levies set in November 2005.

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 the Monday following the judgment date. In 2006, the judgment date was October 26, and the tax sale was held October 27.

F. Tax Distributions

The County Treasurer is also the County Collector and is in charge of collecting and distributing property taxes for all the taxing bodies in the County. The Collector generally distributes taxes to the taxing bodies shortly after taxes are paid. The County may not keep tax receipts on behalf of other units of local government beyond thirty days. In 2006, all property taxes were distributed by November 17. Interest earned on taxes before distribution goes to the local governments, not the County, according to a 1984 Illinois Supreme Court decision.

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2006

NOTE 8 – PROPERTY TAXES RECEIVABLE

Property taxes receivable consist of property taxes levied in 2006, for which a legal claim exists in 2006. The revenue associated with the 2006 levy is deferred until the fiscal year ending November 30, 2007 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 2006 tax levy has been reduced by an estimated allowance for uncollectible taxes of 0.63%. A summary by fund type of property taxes receivable at November 30, 2006 is below.

<u>Fund Type</u>	<u>Property Taxes Levied</u>	<u>Allowance for Uncollectible</u>	<u>Property Taxes Receivable</u>	<u>Other Unearned Revenue</u>	<u>Deferred Revenue</u>
Governmental:					
General	\$6,954,925	(\$43,816)	\$6,911,109	\$9,909	\$6,921,018
Special Revenue	13,867,874	(87,367)	13,780,507	0	13,780,507
Debt Service	1,594,369	(10,045)	1,584,324	0	1,584,324
Subtotal Governmental	<u>22,417,168</u>	<u>(141,228)</u>	<u>22,275,940</u>	9,909	<u>22,285,849</u>
Proprietary:					
Enterprise	<u>838,339</u>	<u>(5,282)</u>	<u>833,057</u>	0	<u>833,057</u>
Total	<u>23,255,507</u>	<u>(146,510)</u>	<u>23,108,997</u>	9,909	<u>23,118,906</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, 2006 have been reduced by an allowance for uncollectible amounts, determined by an analysis of individual patient accounts.

	<u>Receivable</u>	<u>Revenue</u>
Gross patient accounts receivable / revenue	\$1,510,099	\$10,497,575
Allowance for uncollectible amounts	(\$17,469)	(\$17,469)
Patient accounts receivable / revenue, net of uncollectible amounts	<u>\$1,492,630</u>	<u>\$10,480,106</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, 2006, loans outstanding were as follows:

	Current	Long Term	Total
Economic Development Loans Receivable:			
Community Services Block Grant Loans	\$169,895	\$820,178	\$990,073
Community Development Assist. Prog. Loans	653	9,699	10,352
Community Development Recaptured Loans	105,411	1,118,097	1,223,508
Housing Rehabilitation Loans Receivable:			
County Housing Rehab Loans	28,150	287,806	315,956
HUD H.O.M.E. Program Loans	0	458,046	458,046
 Total Loans Receivable	 304,109	 2,693,826	 2,997,935

NOTE 11 – CAPITAL ASSETS

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

<u>Governmental Activities</u>	Nov. 30, 2005 Balance	FY 2006 Additions	FY 2006 Deductions	Nov. 30, 2006 Balance
Assets Not Being Depreciated:				
Land	\$1,764,864	\$0	(\$76,401)	\$1,688,463
Construction in Progress	26,002,760	6,987,406	(9,407,375)	23,582,791
Assets Being Depreciated:				
Infrastructure	61,390,435	9,419,680	(10,186,032)	60,624,083
Buildings and Improvements	53,516,288	177,948	(154,992)	53,539,244
Equipment	11,823,755	1,728,342	(1,054,144)	12,497,953
Assets Subtotal	154,498,102	18,313,376	(20,878,944)	151,932,534
Accumulated Depreciation:				
Infrastructure	(39,057,431)	(3,225,282)	4,326,529	(37,956,184)
Buildings and Improvements	(15,347,185)	(1,901,338)	30,096	(17,218,427)
Equipment	(7,767,121)	(1,546,967)	1,034,336	(8,279,752)
Accum. Depreciation Subtotal	(62,171,737)	(6,673,587)	5,390,961	(63,454,363)
Net Total	92,326,365	11,639,789	(15,487,983)	88,478,171

NOTE 11 – CAPITAL ASSETS (continued)

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

<u>Business-Type Activities</u>	Nov. 30, 2005 Balance	FY 2006 Additions	FY 2006 Deductions	Nov. 30, 2006 Balance
Assets Not Being Depreciated:				
Construction in Progress	\$323,250	\$15,749	\$0	\$338,999
Assets Being Depreciated:				
Buildings and Improvements	6,393,308	4,195	0	6,397,503
Equipment	2,165,902	42,562	0	2,208,464
Assets Subtotal	8,882,460	62,506	0	8,944,966
Accumulated Depreciation:				
Buildings and Improvements	(4,945,803)	(168,701)	0	(5,114,504)
Equipment	(1,866,547)	(72,115)	0	(1,938,662)
Accum. Depreciation Subtotal	(6,812,350)	(240,816)	0	(7,053,166)
Net Total	2,070,110	(178,310)	0	1,891,800

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	\$541,013	\$0
Justice and Public Safety	2,579,935	0
Health	6,275	0
Education	91,868	0
Social Services	(7,885)	240,816
Development	38,377	0
Highways and Bridges	3,424,004	0
Total Depreciation Expense	6,673,587	240,816

COUNTY OF CHAMPAIGN, ILLINOIS
 NOTES TO THE FINANCIAL STATEMENTS
 NOVEMBER 30, 2006

NOTE 12 – INTERFUND RECEIVABLES AND PAYABLES

Interfund receivables and payables at November 30, 2005 are summarized below.

<u>Due To / From Other Funds:</u>	<u>Receivable</u>	<u>Payable</u>
Major Governmental Funds:		
General Corporate	\$800,131	\$227,206
Mental Health	0	11,969
County Motor Fuel Tax	0	10,723
Major Enterprise Fund:		
Nursing Home	48	191,119
Nonmajor Governmental Funds:		
Regional Planning Commission	55,116	250,133
RPC Economic Development Loans	142,840	31,911
Geographic Information System	24,114	0
Working Cash	0	19,090
Recorder's Automation	12,130	288
Tax Sale Automation	23,715	0
Election Assistance/Accessibility Grant	0	10,173
County Clerk's Automation	0	47
Animal Control	0	19,875
Law Library	0	55
Public Safety Sales Tax	0	722,519
Sheriff Drug Forfeitures	515	0
Court's Automation	64,739	22,993
Child Support Services	0	4,391
State's Attorney Drug Forfeitures	0	27,866
Court Document Storage	0	1,108
Child Advocacy Center	0	1,236
Defense Services Grant	0	438
Sheriff Equipment Grant	2,963	515
Head Start Program	0	143,787
County Highway	11,532	84,841
Capital Equipment Replacement	114,950	64,739
Tort Immunity	107,498	633,674
Illinois Municipal Retirement	68,762	0
Social Security	67,763	0
Highway Facility Construction	0	7,389
Subtotal Nonmajor Governmental	696,637	2,047,068
Internal Service Funds:		
Self-Funded Insurance	878,401	133,674
Employee Health Insurance	246,588	46
Subtotal Internal Service	1,124,989	133,720
Total – All Funds	2,621,805	2,621,805

NOTE 12 – INTERFUND RECEIVABLES AND PAYABLES (continued)

<u>Advances To / From Other Funds:</u>	<u>Receivable</u>	<u>Payable</u>
Nonmajor Governmental Funds:		
Regional Planning Commission	\$221,609	\$0
RPC Economic Development Loans	0	221,609
Total – All Funds	221,609	221,609

Of the \$2,621,805 Due To/From Other Funds at November 30, 2006, \$248,915 represented interfund loans to cover temporary cash flow shortfalls. The remainder represented unpaid routine interfund billings.

In FY1995, the RPC Loan Fund used \$150,000 of existing escrow funds (see Note 13 below) from the Regional Planning Commission Fund plus \$450,000 of future payments into escrow to loan \$600,000 to the County for part of the cost of purchasing and remodeling the Brookens Administration Building, which the RPC offices would occupy. The amount due back to the Regional Planning Commission Fund from the RPC Loan Fund is classified as an interfund advance, since it is expected to be paid back over a long period of time. The advance increases over time as the regular payments into escrow become due and is reduced by periodic repayments from the RPC Loan Fund to the Regional Planning Commission Fund. The outstanding balance of the advance from the Regional Planning Commission Fund to the RPC Loan Fund was \$221,609 at November 30, 2006.

NOTE 13 – INTERFUND TRANSFERS AND RPC ESCROW ACCOUNT

	<u>Transfers In</u>	<u>Transfers Out</u>
Major Governmental Funds:		
General Corporate	\$844,875	\$2,531,616
County Motor Fuel Tax	0	4,562,181
Major Enterprise Fund:		
Nursing Home	1,229,782	61,851
Nonmajor Governmental Funds (aggregate)	7,812,392	2,731,401
Internal Service Funds (aggregate)	0	0
Total – All Funds	9,887,049	9,887,049

In FY2006, total interfund transfers in, \$9,887,049, equal total transfers out, \$9,887,049. 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 (Special Revenue) Fund from the Regional Planning Commission Economic Development Loan (Special Revenue) Fund. CDAP grant provisions require that investment interest earned plus 10% of loan repayments received under certain CDAP loan programs be placed in escrow to be used to pay the costs of administering these loan programs. Transfers out of the RPC Economic Development Loan Fund put the money into escrow. The money is taken out of escrow and reflected as a transfer into the Regional Planning Commission Fund only as it is needed to cover actual administrative costs incurred. Thus, the discrepancy between transfers in and transfers out is due to the amount remaining in escrow (deferred) until such time as there are costs incurred against which to match it. While this escrow account will continue to be reported in this way under the budgetary basis, the GAAP basis statements have this difference adjusted out. The adjustment made for the fiscal year ended November 30, 2006 was a \$58,551 increase in the transfers into the Regional Planning Commission Fund.

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

Interfund transfers in/out include grant matches, interfund subsidies and transfers into debt service and construction funds. Some significant transfers include \$4,562,181 from the County Motor Fuel Tax Fund to the Highway Facility Construction Fund to cover the majority share of the cost of constructing a highway fleet maintenance facility; \$1,200,000 from the General Corporate Fund to the Nursing Home Fund to cover operating deficits; \$758,957 from the General Corporate Fund to the Tort Immunity Fund to cover operating deficits; \$1,017,310 from the Public Safety Sales Tax Fund to the Jail Bond Debt Service Fund to cover bond principal and interest payments; \$608,900 from the Public Safety Sales Tax Fund to the General Corporate Fund to cover utilities and building maintenance costs for the Courts Facility; and \$113,619 from the Public Safety Sales Tax Fund and \$389,248 from the General Corporate Fund to the Capital Equipment Replacement Fund to provide sufficient funding for future planned capital expenditures.

NOTE 14 – ON-BEHALF PAYMENTS FOR SALARIES

The State of Illinois paid salary stipends to various County officials during FY2006. 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 \$29,000.

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. Long term liabilities are reported for these compensated absences payable and are based on pay rates in effect at November 30 and include the County's share of social security and medicare taxes. Enterprise funds recognize expense and accrue 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 liability are recognized in the fund only when they become currently payable, due to employees using benefit time or terminating employment.

Changes in compensated absences payable for the fiscal year ended November 30, 2006 are as follows:

	Nov. 30, 2005 Balance	FY 2006 Additions	FY 2006 Deductions	Nov. 30, 2006 Balance
Governmental Activities	\$2,143,183	\$2,055,523	(\$1,852,213)	\$2,346,493
Business-Type Activities	340,355	593,839	(539,854)	394,340

NOTE 16 – RISK FINANCING

A. WORKERS' COMPENSATION SELF-FUNDED INSURANCE

In January, 1986, the County established a self-funded workers' compensation insurance plan which was accounted for in the Tort Immunity (Special Revenue) Fund through FY92. Starting in FY93, this plan is accounted for in a separate internal service fund, the Self-Funded Insurance Fund. The plan is administered by an independent company. The County's risk retention is \$400,000 per individual per claim up to \$1,000,000 in aggregate over a two-year period. 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 2006, net of insurance reimbursements, were \$832,286. GASB Statement No. 10 requires that a liability for claims be reported if the liability is both probable and estimable. Annually the liability for

NOTE 16 – RISK FINANCING (continued)

unpaid incurred and reported claims is determined by the independent plan administrator. The plan administrator does not estimate incurred but not reported claims (IBNR) in its calculation of estimated claims payable. However, based on an actuarial study performed as of June 30, 2006, estimated (undiscounted) claims incurred during the year ended November 30, 2006 were projected to be \$750,000 (including IBNR), estimated claims incurred during previous years were increased by \$800,354 and the year-end liability for unpaid claims was projected at \$1,404,185. Changes in the liability for estimated workers' compensation claims payable for the last two fiscal years are as follows:

Fiscal Year Ending <u>November 30</u>	Claims Liability Beginning <u>of Year</u>	Claims Incurred & Changes in <u>Estimates</u>	Net Claims <u>Paid</u>	Claims Liability End <u>of Year</u>
2005	586,682	607,555	(508,120)	686,117
2006	686,117	1,550,354	(832,286)	1,404,185

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 2006, net of insurance reimbursements, were \$473,855. GASB Statement No. 10 requires that a liability for claims be reported if the liability is both probable and estimable. Per an actuarial study performed as of June 30, 2006, estimated (undiscounted) claims incurred during the year ended November 30, 2006 were projected at \$500,000 (including IBNR), estimated claims incurred during previous years were increased by \$155,394 and the liability for claims payable at November 30, 2006 was projected at \$426,980. Changes in the liability for estimated liability/auto claims payable for the last two fiscal years are as follows:

Fiscal Year Ending <u>November 30</u>	Claims Liability Beginning <u>of Year</u>	Claims Incurred & Changes in <u>Estimates</u>	Net Claims <u>Paid</u>	Claims Liability End <u>of Year</u>
2005	135,660	231,059	(121,278)	245,441
2006	245,441	655,394	(473,855)	426,980

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 – LONG TERM DEBT

A. GENERAL OBLIGATION BONDS – GOVERNMENTAL ACTIVITIES

1999 Series Public Safety Sales Tax Bonds: \$23,800,000;
 due in 29 annual installments from 2001 to 2029;
 interest rates at 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, 2005	\$5,770,000
Bond interest payments made in FY 2006	\$437,883
Bond principal payments made in FY 2006	\$170,000
Balance outstanding at November 30, 2006	\$5,600,000

2000 Series Public Safety Sales Tax Bonds: \$4,997,290;
 due in 15 annual installments from 2004 to 2018;
 interest rates at 5.250% to 7.125%;
 \$1,370,000 refunded (in-substance defeasance) in FY 2004;
 remaining annual installments due through 2018;

Balance outstanding at November 30, 2005	\$3,476,939
Bond interest payments made in FY 2006	\$37,722
Bond principal payments made in FY 2006	\$102,278
Balance outstanding at November 30, 2006	\$3,374,661

2003 Series Nursing Home Construction Bonds: \$19,925,000;
 due in 19 annual installments from 2004 to 2022;
 interest rates at 2.000% to 5.250%;
 \$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;
 remaining annual installments due through 2022;

Balance outstanding at November 30, 2005	\$10,550,000
Bond interest payments made in FY 2006	\$395,553
Bond principal payments made in FY 2006	\$815,000
Balance outstanding at November 30, 2006	\$9,735,000

2004A Series Jail Construction Refunding Bonds: \$4,780,000;
 due in 6 annual installments from 2005 to 2010;
 interest rates at 2.000% to 2.750%;
 \$50,935 bond premium amortized over 5 years 9 months;
 \$67,179 bond issuance costs amortized over 5 years 9 months;
 \$363,756 deferred charge on refunding amortized over 5 years 9 months;

Balance outstanding at November 30, 2005	\$4,630,000
Bond interest payments made in FY 2006	\$101,825
Bond principal payments made in FY 2006	\$915,000
Balance outstanding at November 30, 2006	\$3,715,000

COUNTY OF CHAMPAIGN, ILLINOIS
 NOTES TO THE FINANCIAL STATEMENTS
 NOVEMBER 30, 2006

NOTE 17 – LONG TERM DEBT (continued)

2004B Series Public Safety Refunding Bonds: \$1,520,000;	
due in 8 annual installments from 2005 to 2012;	
interest rates at 1.500% to 3.650%;	
\$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, 2005	\$1,490,000
Bond interest payments made in FY 2006	\$49,119
Bond principal payments made in FY 2006	\$15,000
Balance outstanding at November 30, 2006	\$1,475,000
2005A Series Nursing Home Construction Refunding Bonds: \$7,425,000;	
due in 14 annual installments from 2006 to 2019;	
interest rates at 3.000% to 5.250%;	
\$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, 2005	\$7,425,000
Bond interest payments made in FY 2006	\$378,037
Bond principal payments made in FY 2006	\$125,000
Balance outstanding at November 30, 2006	\$7,300,000
2005B Series Public Safety Refunding Bonds: \$18,440,000;	
due in 24 annual installments from 2006 to 2029;	
interest rates at 3.000% to 5.250%;	
\$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, 2005	\$18,440,000
Bond interest payments made in FY 2006	\$840,181
Bond principal payments made in FY 2006	\$410,000
Balance outstanding at November 30, 2006	\$18,030,000
2006 Series IMRF Early Retirement Obligation Taxable Bonds: \$2,450,000;	
due in 7 annual installments from 2008 to 2014;	
interest rates at 4.920% to 5.100%;	
\$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, 2005	\$0
Bonds issued in FY 2006	\$2,450,000
Bond interest payments made in FY 2006	\$0
Bond principal payments made in FY 2006	\$0
Balance outstanding at November 30, 2006	\$2,450,000

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2006

NOTE 17 – LONG TERM DEBT (continued)

2006A Series Nursing Home Construction Bonds: \$4,000,000;
due in 19 annual installments from 2008 to 2026;
interest rates at 3.950% to 5.500%;
\$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, 2005	\$0
Bonds issued in FY 2006	\$4,000,000
Bond interest payments made in FY 2006	\$0
Bond principal payments made in FY 2006	\$0
Balance outstanding at November 30, 2006	\$4,000,000

2006 Bond Transactions – Governmental Activities

Bonds payable November 30, 2005	\$51,781,939
Bonds issued in FY 2006	\$6,450,000
Bonds retired in FY 2006	<u>(\$2,552,278)</u>
Bonds payable November 30, 2006	<u>\$55,679,661</u>

Annual Debt Service Requirements for Bonds

Annual 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	
2007	1,765,000	834,321	338,906	1,363,476	--	170,748	--	137,738	4,610,189
2008	1,810,000	789,727	392,080	1,369,623	300,000	115,068	140,000	165,771	5,082,269
2009	1,855,000	739,564	451,360	1,377,566	315,000	99,940	145,000	159,893	5,143,323
2010	1,755,000	685,571	545,558	1,384,142	330,000	84,023	155,000	153,705	5,092,999
2011	935,000	640,515	760,000	1,253,897	350,000	67,175	160,000	147,208	4,313,795
2012	975,000	604,093	1,580,000	1,212,828	365,000	49,316	165,000	140,505	5,091,742
2013	900,000	562,702	1,005,415	1,864,810	385,000	30,396	170,000	133,596	5,051,919
2014	935,000	516,827	1,058,322	1,895,343	405,000	10,327	180,000	126,378	5,127,197
2015	1,000,000	468,452	1,169,962	1,854,176	--	--	185,000	117,578	4,795,168
2016	1,030,000	416,415	1,205,492	1,865,452	--	--	195,000	107,128	4,819,487
2017	1,085,000	360,896	1,250,859	1,874,285	--	--	210,000	97,618	4,878,658
2018	1,145,000	302,359	1,296,707	1,855,124	--	--	215,000	89,224	4,903,414
2019	1,205,000	240,671	950,000	974,188	--	--	225,000	80,478	3,675,337
2020	1,385,000	175,800	1,015,000	907,381	--	--	235,000	71,278	3,789,459
2021	1,450,000	107,760	1,140,000	818,488	--	--	245,000	61,616	3,822,864
2022	1,520,000	36,480	1,275,000	718,869	--	--	255,000	51,428	3,856,777
2023	--	--	1,420,000	607,700	--	--	265,000	40,734	2,333,434
2024	--	--	1,605,000	509,000	--	--	275,000	29,597	2,418,597
2025	--	--	1,730,000	425,625	--	--	285,000	18,047	2,458,672
2026	--	--	1,865,000	335,750	--	--	295,000	6,084	2,501,834
2027	--	--	2,005,000	244,013	--	--	--	--	2,249,013
2028	--	--	2,140,000	150,750	--	--	--	--	2,290,750
2029	--	--	2,280,000	51,300	--	--	--	--	2,331,300
	20,750,000	7,482,153	28,479,661	24,913,786	2,450,000	626,993	4,000,000	1,935,604	90,638,197

NOTE 17 – LONG TERM DEBT (continued)

At November 30, 2006, \$1,424,715 was available in the Debt Service Funds, \$1,195,898 was available in reserved fund balance in the Public Safety Sales Tax Special Revenue Fund, \$70,626 was available in reserved fund balance in the IMRF Special Revenue Fund, and \$79,130 was available in reserved 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, 2005	\$549,063
Loan principal payments made in FY 2006	\$52,500
Balance outstanding at November 30, 2006	\$496,563

2006 Intergovernmental Loan Transactions – Governmental Activities

Loans payable November 30, 2005	\$549,063
New loans incurred in FY 2006	\$0
Loan principal payments made in FY 2006	<u>(\$52,500)</u>
Loans payable November 30, 2006	<u>\$496,563</u>

Annual Debt Service Requirements for Intergovernmental Loans

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

Fiscal Year	<u>Governmental Activities</u>
	General <u>Corporate Fund</u>
	<u>Principal</u>
2007	52,500
2008	52,500
2009	52,500
2010	52,500
2011	52,500
2012	52,500
2013	52,500
2014	52,500
2015	52,500
2016	24,063
	496,563

NOTE 17 – LONG TERM DEBT (continued)

C. CAPITAL LEASE OBLIGATIONS – GOVERNMENTAL ACTIVITIES

Admin. Services – mainframe computer: new equipment with cost of \$83,832	
Plus refinanced old capital lease principal remaining of \$100,007;	
Contract payable in 36 monthly installments of \$5,601	
Including interest at 5.90%-6.32% July 2003 through June 2006;	
Principal balance outstanding November 30, 2005	\$38,420
Interest payments made in FY 2006	\$785
Principal payments made in FY 2006	\$38,420
Principal balance outstanding November 30, 2006	\$0
Admin. Services/General County – Kronos payroll/human resources	
System hardware and software with cost of \$241,353;	
Contract payable in 24 monthly installments of \$10,056	
Including interest at 0% June 2005 through May 2007;	
Principal balance outstanding November 30, 2005	\$170,958
Interest payments made in FY 2006	\$0
Principal payments made in FY 2006	\$120,676
Principal balance outstanding November 30, 2006	\$50,282
Admin. Services/General County – Kronos payroll/human resources	
System additional software with cost of \$3,703;	
Contract payable in 19 monthly installments of \$225	
Including interest at 17.94% November 2005 through May 2007;	
Principal balance outstanding November 30, 2005	\$3,361
Interest payments made in FY 2006	\$421
Principal payments made in FY 2006	\$2,283
Principal balance outstanding November 30, 2006	\$1,078
Admin. Services/Public Safety Sales Tax – justice system computer	
Servers with cost of \$164,108;	
Contract payable in 36 monthly installments of \$4,770	
Including interest at 2.16%-5.06% December 2005 through November 2008;	
Principal balance outstanding November 30, 2005	\$159,743
Interest payments made in FY 2006	\$4,013
Principal payments made in FY 2006	\$53,227
Principal balance outstanding November 30, 2006	\$106,516
Nursing Home Construction – resident rooms and dining room	
Furnishings with cost of \$150,364;	
Contract payable in 24 monthly installments of \$6,856	
Including interest at 9.5994% May 2006 through April 2008;	
Principal balance outstanding November 30, 2005	\$0
New lease incurred in FY 2006	\$150,364
Interest payments made in FY 2006	\$6,496
Principal payments made in FY 2006	\$41,796
Principal balance outstanding November 30, 2006	\$108,568

NOTE 17 – LONG TERM DEBT (continued)

2006 Capital Lease Transactions – Governmental Activities

Capital lease obligation November 30, 2005	\$372,482
New leases incurred in FY 2006	\$150,364
Lease principal payments made in FY 2006	<u>(\$256,402)</u>
Capital lease obligation November 30, 2006	<u>\$266,444</u>

Future Minimum Lease Payments

Fiscal <u>Year</u>	Governmental Activities			<u>Total</u>
	<u>General</u>	<u>Public Safety</u>	<u>Nursing Home</u>	
	<u>Corporate Fund</u>	<u>Sales Tax Fund</u>	<u>Const. Fund</u>	
	Total Lease	Total Lease	Total Lease	
	<u>Payments</u>	<u>Payments</u>	<u>Payments</u>	
2007	51,409	57,240	82,271	190,920
2008	0	52,470	34,280	86,750
Total minimum lease payments	51,409	109,710	116,551	277,670
Amount representing interest	(49)	(3,194)	(7,983)	(11,226)
Present value of lease payments	51,360	106,516	108,568	266,444

D. CAPITAL LEASE OBLIGATIONS – BUSINESS-TYPE ACTIVITIES

Nursing Home – lift equipment with cost of \$22,614;
 Contract payable in 36 monthly installments of \$945
 Including interest at 32.9105% December 2005 through November 2008;

Principal balance outstanding November 30, 2005	\$0
New lease incurred in FY 2006	\$22,614
Interest payments made in FY 2006	\$5,634
Principal payments made in FY 2006	\$6,157
Principal balance outstanding November 30, 2006	<u>\$16,457</u>

2006 Capital Lease Transactions – Business-Type Activities

Capital lease obligation November 30, 2005	\$0
New leases incurred in FY 2006	\$22,614
Lease principal payments made in FY 2006	<u>(\$6,157)</u>
Capital lease obligation November 30, 2006	<u>\$16,457</u>

Future Minimum Lease Payments

Fiscal <u>Year</u>	<u>Business-Type Activities</u>
	<u>Nursing Home Fund</u>
	<u>Total Lease Payments</u>
2007	11,151
2008	11,078
Total minimum lease payments	22,229
Amount representing interest	(5,772)
Present value of lease payments	16,457

NOTE 17 – LONG TERM DEBT (continued)

E. SUMMARY OF CHANGES IN LONG TERM LIABILITIES

	Nov. 30, 2005 Balance	FY 2006 Additions	FY 2006 Deductions	Nov. 30, 2006 Balance	Due Within One Year
<u>Governmental Activities:</u>					
General Obligation Bonds	\$51,781,939	\$6,450,000	(\$2,552,278)	\$55,679,661	\$2,103,906
Unamortized Bond Premium	1,604,339	52,459	(110,397)	1,546,401	0
Deferred Amount on Refunding	(1,523,485)	0	136,107	(1,387,378)	0
Total Bonds Payable	51,862,793	6,502,459	(2,526,568)	55,838,684	2,103,906
Intergovernmental Loans	549,063	0	(52,500)	496,563	52,500
Capital Lease Obligations	372,482	150,364	(256,402)	266,444	181,275
Estimated Claims Payable	931,558	2,205,748	(1,306,141)	1,831,165	738,396
Compensated Absences	2,143,183	2,055,523	(1,852,213)	2,346,493	2,346,493
Total Governmental Activities	55,859,079	10,914,094	(5,993,824)	60,779,349	5,422,570
<u>Business-Type Activities:</u>					
Capital Lease Obligations	\$0	\$22,614	(\$6,157)	\$16,457	\$6,904
Compensated Absences	340,355	593,839	(539,854)	394,340	394,340
Total Business-Type Activities	340,355	616,453	(546,011)	410,797	401,244

Internal service funds primarily serve the governmental funds, and, thus, the related long term liabilities are included with the governmental activities above. Long term liabilities for estimated claims payable are liquidated by the Self-Funded Insurance (Internal Service) Fund. Compensated absences payable for the governmental activities are liquidated by the various governmental funds which pay employee salaries.

NOTE 18 – REFUNDING BONDS AND DEFEASED DEBT

A. DEFEASED DEBT

(1) 2000 Public Safety Bonds. In 2004, the 2000 Public Safety 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. \$1,370,000 of defeased 2000 Public Safety Bonds were still outstanding at November 30, 2006.

(2) 2003 Nursing Home Construction Bonds. In 2005, 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 defeased 2003 Nursing Home Construction Bonds were still outstanding at November 30, 2006.

(3) 1999 Public Safety Bonds. In 2005, the 1999 Public Safety 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. \$17,660,000 of defeased 1999 Public Safety Bonds were still outstanding at November 30, 2006.

NOTE 19 – RESERVED, DESIGNATED AND DEFICIT FUND EQUITY

A. RESERVED

(1) At November 30, 2006, the Public Safety Sales Tax (Special Revenue) Fund's fund balance was reserved for debt service in the amount of \$1,195,898. The Public Safety Sales Tax Alternate Revenue Source General Obligation Bonds are being repaid out of public safety sales taxes collected monthly in this special revenue fund. The bond ordinance requires that a specified portion of the monthly sales tax receipts be set aside to cover the semi-annual bond interest and principal payments. The reserved fund balance being held in the Public Safety Sales Tax Fund represents \$1,195,898 available to meet debt service requirements.

(2) The fund balance of the General Corporate Fund was reserved at November 30, 2006 for debt service in the amount of \$79,130. The 2006A Nursing Home Construction Alternate Revenue Source General Obligation Bonds are being repaid out of general sales taxes collected monthly in the general fund. The bond ordinance requires that a specified portion of the monthly sales tax receipts be set aside to cover the semi-annual bond interest and principal payments. The reserved fund balance being held in the General Corporate Fund represents \$79,130 available to meet debt service requirements.

(3) At November 30, 2006, the Illinois Municipal Retirement (Special Revenue) Fund's fund balance was reserved for debt service in the amount of \$70,626. The IMRF Early Retirement Obligation Alternate Revenue Source Taxable General Obligation Bonds are being repaid out of property taxes and interfund billings collected in this special revenue fund. The bond ordinance requires that sufficient funds be set aside to cover the semi-annual bond interest and principal payments. The reserved fund balance being held in the Illinois Municipal Retirement Fund represents \$70,626 available to meet debt service requirements.

(4) The fund balance of the Regional Planning Commission (Special Revenue) Fund was reserved at November 30, 2006 for a long term interfund advance in the amount of \$221,609. Fund balance is reserved for long term receivables in governmental funds because they are not available current financial resources.

(5) At November 30, 2006, \$2,693,826 of the fund balance of the Regional Planning Commission Economic Development Loan (Special Revenue) Fund was reserved for long term program loans receivable. Fund balance is reserved in governmental funds for long term receivables that are not available current financial resources.

B. DESIGNATED

Designations of fund balance are not legally required segregations, but rather reflect managerial intent. There were no designations of fund balance as of November 30, 2006.

C. DEFICIT

As of November 30, 2006, the following funds had deficit fund equity:

- Juvenile Information Sharing System Grant Special Revenue Fund (\$879)
- Tort Immunity Special Revenue Fund (\$42,387)
- Self-Funded Insurance Internal Service Fund (\$1,074,825)

NOTE 20 – RESTRICTED NET ASSETS

The government-wide statement of net assets reports restricted net assets of \$36,459,707. Of this amount, \$27,873,016 is restricted by enabling legislation, \$6,392,350 is restricted by grantor stipulations, and \$2,194,341 is restricted by bond covenants.

NOTE 21 - DEFINED BENEFIT PENSION PLAN

The most current information available is for the plan year ended December 31, 2006 and is in accordance with GASB Statement 27.

The County's defined benefit pension plan, Illinois Municipal Retirement Fund (IMRF), provides retirement, disability, annual cost of living adjustments and death benefits to plan members and beneficiaries. IMRF is an agent multiple-employer pension plan that acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the benefit provisions of the plan that can only be amended by the Illinois General Assembly. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained at www.imrf.org/pubs/pubs_homepage.htm or by writing to the Illinois Municipal Retirement Fund, Suite 500, 2211 York Road, Oak Brook, IL 60523.

The County participates in three separate plans under IMRF: Sheriff's Law Enforcement Personnel (SLEP), Regular (Non-SLEP) and, since 1997, Elected County Officials (ECO).

Employees participating in IMRF 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%. (The SLEP member contribution rate changed from 6.50% to 7.50% effective June 1, 2006.) The member rate is established by state statute. The employer is required to contribute at an actuarially determined rate. The County's rate for calendar year 2006 was 8.15% of payroll for Regular, 16.19% of payroll for SLEP and 91.09% of payroll for ECO. The employer contribution requirements are established and may be amended by the IMRF Board of Trustees. IMRF's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis (overfunded liability amortized on an open basis). The amortization period at December 31, 2006 was 26 years for Regular, SLEP and ECO.

For December 31, 2006, the County's annual pension cost of \$1,797,057 for Regular, \$1,043,919 for SLEP and \$180,550 for ECO was equal to the County's required and actual contributions. The required contribution was determined as part of the December 31, 2004 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 7.50% investment rate of return (net of administrative expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 11.6% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of IMRF assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period with a 15% corridor. The assumptions used for the 2006 actuarial valuation were based on the 2002-2004 experience study.

CHANGES IN ACTUARIAL ASSUMPTIONS

The actuarial assumptions used to determine the actuarial accrued liability for 2006 were based on the 2002-2004 experience study. Principal changes were: (a) the 1994 Group Annuity Mortality was implemented; (b) for regular members, fewer normal and more early retirements are expected to occur.

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2006

NOTE 21 - DEFINED BENEFIT PENSION PLAN (continued)

<u>Actuarial Valuation Date</u>	<u>Annual Pension Cost</u>	<u>% of Annual Pension Cost Contributed</u>	<u>Net Pension Obligation</u>
REGULAR NON-SLEP PERSONNEL			
12/31/06	\$1,797,057	100%	\$0
12/31/05	1,733,572	100%	0
12/31/04	1,158,437	100%	0
12/31/03	755,769	100%	0
12/31/02	615,820	100%	0
12/31/01	881,279	100%	0
12/31/00	362,315	100%	0
12/31/99	1,226,429	100%	0
12/31/98	1,182,269	100%	0
12/31/97	1,137,540	100%	0
SHERIFF'S LAW ENFORCEMENT PERSONNEL			
12/31/06	\$1,043,919	100%	\$0
12/31/05	919,770	100%	0
12/31/04	838,569	100%	0
12/31/03	678,072	100%	0
12/31/02	739,163	100%	0
12/31/01	802,209	100%	0
12/31/00	724,616	100%	0
12/31/99	582,695	100%	0
12/31/98	566,873	100%	0
12/31/97	434,994	100%	0
ELECTED COUNTY OFFICIALS			
12/31/06	\$180,550	100%	\$0
12/31/05	210,770	100%	0
12/31/04	194,998	100%	0
12/31/03	174,116	100%	0
12/31/02	167,820	100%	0
12/31/01	176,691	100%	0
12/31/00	169,333	100%	0
12/31/99	78,843	100%	0
12/31/98	33,246	100%	0
12/31/97	9,432	100%	0

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2006

NOTE 21 - DEFINED BENEFIT PENSION PLAN (continued)

Actuarial Valuation Date	Actuarial Value of Assets (Liability)	Actuarial Accrued Liability - Entry Age -	Unfunded (Overfunded) Actuarial Accrued Liability	Funded Ratio	Annual Covered Payroll	Unfunded AAL as % of Payroll
REGULAR NON-SLEP PERSONNEL						
12/31/06	\$45,388,116	\$41,827,036	(\$3,561,080)	108.51%	\$22,049,780	-16.15%
12/31/05	41,142,082	38,736,100	(2,405,982)	106.21%	21,292,160	-11.30%
12/31/04	37,073,441	36,743,186	(330,255)	100.90%	20,872,731	-1.58%
12/31/03	40,201,720	37,530,652	(2,671,068)	107.12%	20,316,369	-13.15%
12/31/02	40,357,035	34,469,029	(5,888,006)	117.08%	19,612,113	-30.02%
12/31/01	40,312,086	31,814,932	(8,497,154)	126.71%	18,321,815	-46.38%
12/31/00	38,293,601	29,694,653	(8,598,948)	128.96%	16,773,849	-51.26%
12/31/99	33,803,157	26,927,088	(6,876,069)	125.54%	15,927,659	-43.17%
12/31/98	28,035,723	24,754,390	(3,281,333)	113.26%	15,474,729	-21.20%
12/31/97	25,916,608	23,970,561	(1,946,047)	108.12%	13,955,353	-13.94%

* On a market value basis, the actuarial value of assets as of December 31, 2006 was \$49,442,619. On a market basis, the funded ratio would be 118.21%.

SHERIFF'S LAW ENFORCEMENT PERSONNEL

12/31/06	\$16,529,633	\$21,531,503	\$5,001,870	76.77%	\$6,447,926	77.57%
12/31/05	16,018,290	20,297,746	4,279,456	78.92%	6,185,405	69.19%
12/31/04	13,723,285	17,162,417	3,439,132	79.96%	5,897,110	58.32%
12/31/03	18,035,036	19,427,333	1,392,297	92.83%	5,875,838	23.70%
12/31/02	17,400,081	18,098,436	698,355	96.14%	5,761,212	12.12%
12/31/01	16,209,883	15,589,147	(620,736)	103.98%	5,387,568	-11.52%
12/31/00	13,854,458	14,098,206	243,748	98.27%	4,973,341	4.90%
12/31/99	12,123,688	12,400,116	276,428	97.77%	4,262,584	6.48%
12/31/98	9,730,747	11,420,594	1,689,847	85.20%	4,317,385	39.14%
12/31/97	8,465,907	9,758,539	1,292,632	86.75%	3,858,892	33.50%

* On a market value basis, the actuarial value of assets as of December 31, 2006 was \$18,323,528. On a market basis, the funded ratio would be 85.10%.

ELECTED COUNTY OFFICIALS

12/31/06	(\$637,374)	\$1,544,966	\$2,182,340	-41.25%	\$198,211	1101.02%
12/31/05	(831,506)	1,407,087	2,238,593	-59.09%	188,252	1189.15%
12/31/04	(976,415)	1,383,742	2,360,157	-70.56%	235,367	1002.76%
12/31/03	(654,093)	1,594,853	2,248,946	-41.01%	232,831	965.91%
12/31/02	(250,541)	1,935,536	2,186,077	-12.94%	350,368	623.94%
12/31/01	522,167	3,212,151	2,689,984	16.26%	334,009	805.36%
12/31/00	385,396	2,194,610	1,809,214	17.56%	315,744	573.00%
12/31/99	350,907	2,139,021	1,788,114	16.41%	195,689	913.75%
12/31/98	308,456	1,301,490	993,034	23.70%	166,231	597.38%
12/31/97	(236,583)	645,719	882,302	-36.64%	215,649	409.14%

* On a market value basis, the actuarial value of assets as of December 31, 2006 was (\$568,316). On a market basis, the funded ratio would be -36.79%.

NOTE 22 – 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, 2006 (the latest fiscal year end for METCAD), Champaign County's equity interest share was 17.26%, or \$1,419,153, which is reported in the Statement of Net Assets as an investment in joint venture. The net increase of \$48,565 over the amount reported for June 30, 2005, is reported in the Statement of Activities under program revenues 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, 2006 is provided below.

Financial Position as of June 30, 2006

Total Assets	\$8,394,934
Total Liabilities	<u>\$172,725</u>
Net Assets	<u><u>\$8,222,209</u></u>

Results of Operations for Fiscal Year Ending June 30, 2006

Total Revenues	\$3,723,886
Total Expenses	<u>\$3,433,136</u>
Change in Net Assets	\$290,750
Beginning Net Assets (as restated)	<u>\$7,931,459</u>
Ending Net Assets	<u><u>\$8,222,209</u></u>

NOTE 22 – JOINT VENTURES (continued)

B. GEOGRAPHIC INFORMATION SYSTEM CONSORTIUM

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

While representation on the Policy Committee is equal among the member agencies, the funding of operating expenses is based on a cost-sharing formula established by the members. Each member agency holds an equity interest in the GIS Consortium's assets in the same proportion as the funding provided by each member agency since the Consortium's inception. These proportions will vary from year to year. At June 30, 2006 (the latest year end for the GIS Consortium), Champaign County's equity interest share was 66.44%, totaling \$80,640, which is reported in the Statement of Net Assets as an investment in joint venture. The net increase of \$17,780 in the County's share of equity for the year ended June 30, 2006 is reported in the Statement of Activities under program revenues for development.

Separate audited financial statements of the GIS Consortium may be obtained from the Champaign County Regional Planning Commission, 1776 E. Washington, Urbana, IL 61802. Summary financial information for the fiscal year ended June 30, 2006 is presented below.

Financial Position as of June 30, 2006

Total Assets	\$152,501
Total Liabilities	<u>\$31,128</u>
Net Assets	<u><u>\$121,373</u></u>

Results of Operations for Fiscal Year Ending June 30, 2006

Total Revenues	\$632,282
Total Expenses	<u>\$603,555</u>
Change in Net Assets	\$28,727
Beginning Net Assets	<u>\$92,646</u>
Ending Net Assets	<u><u>\$121,373</u></u>

NOTE 23 – CONTINGENT LIABILITIES

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

NOTE 24 - COMMITMENTS

A. COUNTY NURSING HOME BUILDING

In the fall of 2002, Champaign County made the commitment to build a new nursing home. The nursing home complex is estimated to cost \$20 million. The County issued \$20 million in general obligation bonds in February 2003 to fund the construction costs of the project.

The funding source to repay the bonds is a \$0.07 property tax increase, which was passed by Champaign County voters in November 2002. The new tax is expected to generate approximately \$1.6 million in new revenue annually. Income from the new tax will be used to retire the \$20 million bond issue in payments of approximately \$1.6 million annually over nineteen years.

As of November 30, 2006, the County has entered into construction contracts in the amount of \$21.9 million with \$950,000 remaining in contractual obligations. The Nursing Home Construction Fund balance was \$1.8 million as of November 30, 2006.

B. COURTHOUSE COMPLEX

In the fall of 1998, Champaign County voters elected to remodel the existing courthouse and to construct a new 90,000 square foot courtroom complex next to the existing courthouse. The courthouse/courts complex was estimated to cost \$27 million, funded by bonds issued in May 1999 and February 2000. The funding source to repay the bonds is a ¼ cent sales tax for public safety that was approved by the Champaign County voters in November 1998.

Construction of the 90,000 square foot addition and remodeling of the old courthouse was completed in 2003 and departments moved in. The Courts Complex Construction Fund balance was \$1.6 million as of November 30, 2006. The following projects are still pending.

(1) Old Courthouse Façade

During remodeling of the old courthouse, contractors discovered extensive damage to the structure's brick, stone and mortar façade. The repair costs are estimated at \$3 million. The repair is expected to commence in FY 2007, but no contractual commitments existed as of the end of FY 2006.

(2) Clock Tower Renovation

In 2001, the County Board appointed a committee of private citizens and county board members to look into repair and replacement of the old courthouse clock tower. The tower had not been included in the \$27 million project. The county paid \$35,000 for an architectural and engineering study, but a group has been formed to raise private donations for the restoration of the historic courthouse feature. They have raised approximately \$850,000 of the \$1 million anticipated cost, but no contracts have been entered into as of November 30, 2006.

NOTE 24 – COMMITMENTS (continued)

C. HIGHWAY FLEET MAINTENANCE FACILITY

In March 2005 the County approved construction of a new Highway Fleet Maintenance Facility. The project is estimated to cost \$6.7 million, funded by motor fuel taxes and Highway Fund property taxes. As of November 30, 2006, the County has paid approximately \$500,000, with \$6.2 million remaining in contractual obligations. The Highway Facility Construction Fund balance at November 30, 2006 was \$4.1 million.

D. MAJOR ROAD PROJECTS

The County Highway Department has four Special Revenue Funds with November 30, 2006 fund balances totaling \$9,382,269. Much of those funds are committed to dozens of road and bridge projects. Current major projects with significant commitments include:

<u>PROJECT</u>	<u>TOTAL COMMITMENT</u>	<u>EXPENDITURES PAID</u>	<u>OUTSTANDING COMMITMENT</u>
Staley Road (C.H. 25)	\$5,160,000	\$4,915,674	\$ 244,326
Curtis Road (374-00-PV)	\$1,822,406	\$1,259,753	\$ 562,653
Curtis Road (374-01-PV)	\$ 518,000	\$ 203,006	\$ 314,994
Curtis Road (374-01-FP)	\$ 250,000	\$ 213,782	\$ 36,218
Ludlow Road (under drains)	\$ 280,000	\$ 175,523	\$ 104,477
Ludlow Road (358-01-RS)	\$ 517,500	\$ 0	\$ 517,500

These are multiple year projects. Expenditures will be made in FY2007, FY2008, and possibly FY2009.

NOTE 25 – SUBSEQUENT EVENTS

There have been no events subsequent to November 30, 2006 that are believed to have a material effect on the County's financial statements.

COMBINING STATEMENTS

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
NOVEMBER 30, 2006

	Special Revenue Funds						
	Regional Planning Commission Fund	Regional Plan Comm Econ Dev Loan Fund	Geographic Information System Fund	Working Cash Fund	County Clerk Death Certif Surcharge Fund	Recorder's Automation Fund	Tax Sale Automation Fund
ASSETS							
Cash	\$250	\$473,516	\$74,173	\$8,804	\$768	\$228,839	\$30,044
Investments	0	2,300,000	450,000	388,000	0	350,000	0
Receivables, Net of Uncollectible:							
Property Taxes	0	0	0	0	0	0	0
Intergovernmental	108,434	0	0	0	0	0	0
Program Loans--Current Portion	0	304,109	0	0	0	0	0
Accrued Interest	0	22,547	0	0	0	0	0
Other	3,232	0	0	0	0	0	135
Due From Other Funds	55,116	142,840	24,114	0	0	12,130	23,715
Advances to Other Funds	221,609	0	0	0	0	0	0
Program Loans Receivable--Long Term	0	2,693,826	0	0	0	0	0
Total Assets	388,641	5,936,838	548,287	396,804	768	590,969	53,894
LIABILITIES AND FUND BALANCES							
LIABILITIES:							
Accrued Salaries Payable	57,155	0	0	0	0	1,784	0
Accounts Payable	67,330	0	0	0	768	4,585	1,916
Intergovernmental Payable	0	0	0	0	0	0	0
Due To Other Funds	250,133	31,911	0	19,090	0	288	0
Funds Held For Others	0	0	0	0	0	0	0
Deferred Revenues	0	0	0	0	0	0	0
Advances from Other Funds	0	221,609	0	0	0	0	0
Total Liabilities	374,618	253,520	0	19,090	768	6,657	1,916
FUND BALANCES (DEFICITS):							
Reserved for Debt Service	0	0	0	0	0	0	0
Reserved for Long Term Receivables	221,609	2,693,826	0	0	0	0	0
Unreserved, Undesignated	(207,586)	2,989,492	548,287	377,714	0	584,312	51,978
Total Fund Balances (Deficits)	14,023	5,683,318	548,287	377,714	0	584,312	51,978
Total Liabilities & Fund Balances	388,641	5,936,838	548,287	396,804	768	590,969	53,894

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
NOVEMBER 30, 2006

82

	----- Special Revenue Funds -----						
	Property Tax Interest Fee Fund	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
<u>ASSETS</u>							
Cash	\$46,072	\$136,208	\$94,252	\$73,349	\$95,964	\$117,783	\$51,404
Investments	100,000	0	0	0	0	0	5,555,000
Receivables, Net of Uncollectible:							
Property Taxes	0	0	0	0	0	0	0
Intergovernmental	0	0	0	0	912	0	354,751
Program Loans--Current Portion	0	0	0	0	0	0	0
Accrued Interest	0	0	0	0	0	0	65,544
Other	0	0	0	0	1,275	0	0
Due From Other Funds	0	0	0	0	0	0	0
Advances to Other Funds	0	0	0	0	0	0	0
Program Loans Receivable--Long Term	0	0	0	0	0	0	0
Total Assets	146,072	136,208	94,252	73,349	98,151	117,783	6,026,699
<u>LIABILITIES AND FUND BALANCES</u>							
<u>LIABILITIES:</u>							
Accrued Salaries Payable	0	0	286	0	7,584	336	0
Accounts Payable	0	107,020	547	0	16,805	4,772	0
Intergovernmental Payable	0	0	0	0	0	0	0
Due To Other Funds	0	10,173	47	0	19,875	55	722,519
Funds Held For Others	0	0	0	0	0	0	0
Deferred Revenues	0	0	0	0	0	0	0
Advances from Other Funds	0	0	0	0	0	0	0
Total Liabilities	0	117,193	880	0	44,264	5,163	722,519
<u>FUND BALANCES (DEFICITS):</u>							
Reserved for Debt Service	0	0	0	0	0	0	1,195,898
Reserved for Long Term Receivables	0	0	0	0	0	0	0
Unreserved, Undesignated	146,072	19,015	93,372	73,349	53,887	112,620	4,108,282
Total Fund Balances (Deficits)	146,072	19,015	93,372	73,349	53,887	112,620	5,304,180
Total Liabilities & Fund Balances	146,072	136,208	94,252	73,349	98,151	117,783	6,026,699

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
NOVEMBER 30, 2006

	----- Special Revenue Funds -----						
	Delinquency Prevention Grants Fund	Sheriff Drug Forfeitures Fund	Court's Automation Fund	Child Support Services Fund	Probation Services Fund	State's Attorney Drug Forfeitures Fund	Courthouse Museum Fund
ASSETS							
Cash	\$101,736	\$62,813	\$181,630	\$184,653	\$211,061	\$31,550	\$31,204
Investments	0	0	150,000	225,000	600,000	0	0
Receivables, Net of Uncollectible:							
Property Taxes	0	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0	0
Program Loans--Current Portion	0	0	0	0	0	0	0
Accrued Interest	0	0	0	0	7,095	0	0
Other	0	1,000	0	0	0	0	0
Due From Other Funds	0	515	64,739	0	0	0	0
Advances to Other Funds	0	0	0	0	0	0	0
Program Loans Receivable--Long Term	0	0	0	0	0	0	0
Total Assets	101,736	64,328	396,369	409,653	818,156	31,550	31,204
LIABILITIES AND FUND BALANCES							
LIABILITIES:							
Accrued Salaries Payable	0	0	1,589	730	0	0	0
Accounts Payable	0	1,977	0	3,573	14,673	45	30,000
Intergovernmental Payable	0	2,529	0	0	0	0	0
Due To Other Funds	0	0	22,993	4,391	0	27,866	0
Funds Held For Others	0	0	0	0	0	0	0
Deferred Revenues	0	0	0	0	0	0	0
Advances from Other Funds	0	0	0	0	0	0	0
Total Liabilities	0	4,506	24,582	8,694	14,673	27,911	30,000
FUND BALANCES (DEFICITS):							
Reserved for Debt Service	0	0	0	0	0	0	0
Reserved for Long Term Receivables	0	0	0	0	0	0	0
Unreserved, Undesignated	101,736	59,822	371,787	400,959	803,483	3,639	1,204
Total Fund Balances (Deficits)	101,736	59,822	371,787	400,959	803,483	3,639	1,204
Total Liabilities & Fund Balances	101,736	64,328	396,369	409,653	818,156	31,550	31,204

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
NOVEMBER 30, 2006

	Special Revenue Funds						
	Jail Commissary Fund	Arrestees' Medical Costs Fund	Interagency Task Force Fund	Court Document Storage Fund	Court Services Drug Forfeitures Fund	Domestic Violence Prosecution Grant Fund	Victim Advocacy Grant Fund
ASSETS							
Cash	\$244,311	\$39,522	\$0	\$360,726	\$1,853	\$0	\$1,980
Investments	0	0	0	325,000	0	0	0
Receivables, Net of Uncollectible:							
Property Taxes	0	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0	0
Program Loans--Current Portion	0	0	0	0	0	0	0
Accrued Interest	0	0	0	0	0	0	0
Other	1,351	0	0	0	0	0	0
Due From Other Funds	0	0	0	0	0	0	0
Advances to Other Funds	0	0	0	0	0	0	0
Program Loans Receivable--Long Term	0	0	0	0	0	0	0
Total Assets	245,662	39,522	0	685,726	1,853	0	1,980
LIABILITIES AND FUND BALANCES							
LIABILITIES:							
Accrued Salaries Payable	0	0	0	2,312	0	0	1,370
Accounts Payable	923	0	0	3,779	0	0	0
Intergovernmental Payable	0	0	0	0	0	0	0
Due To Other Funds	0	0	0	1,108	0	0	0
Funds Held For Others	0	0	0	0	0	0	0
Deferred Revenues	0	0	0	0	0	0	0
Advances from Other Funds	0	0	0	0	0	0	0
Total Liabilities	923	0	0	7,199	0	0	1,370
FUND BALANCES (DEFICITS):							
Reserved for Debt Service	0	0	0	0	0	0	0
Reserved for Long Term Receivables	0	0	0	0	0	0	0
Unreserved, Undesignated	244,739	39,522	0	678,527	1,853	0	610
Total Fund Balances (Deficits)	244,739	39,522	0	678,527	1,853	0	610
Total Liabilities & Fund Balances	245,662	39,522	0	685,726	1,853	0	1,980

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
NOVEMBER 30, 2006

85

	----- Special Revenue Funds -----							
	Juvenile Intervention Services Fund	Child Advocacy Center Fund	Juvenile Information Sharing Sys Grant Fund	Juvenile Offender Equipment Grant Fund	Defense Services Grant Fund	Drug Courts Program Grant Fund	Sheriff Equipment Grant Fund	County Public Health Fund
<u>ASSETS</u>								
Cash	\$22,081	\$39,363	\$3,058	\$453	\$1,890	\$35	\$0	\$465,122
Investments	0	0	0	0	0	0	0	250,000
Receivables, Net of Uncollectible:								
Property Taxes	0	0	0	0	0	0	0	776,730
Intergovernmental	0	966	1,960	0	0	0	0	0
Program Loans--Current Portion	0	0	0	0	0	0	0	0
Accrued Interest	0	0	0	0	0	0	0	1,525
Other	0	0	0	0	0	0	0	44,425
Due From Other Funds	0	0	0	0	0	0	2,963	0
Advances to Other Funds	0	0	0	0	0	0	0	0
Program Loans Receivable--Long Term	0	0	0	0	0	0	0	0
Total Assets	22,081	40,329	5,018	453	1,890	35	2,963	1,537,802
<u>LIABILITIES AND FUND BALANCES</u>								
<u>LIABILITIES:</u>								
Accrued Salaries Payable	0	2,633	0	0	0	0	0	0
Accounts Payable	0	8,726	5,897	0	1,452	0	1,690	218,080
Intergovernmental Payable	0	0	0	0	0	0	0	0
Due To Other Funds	0	1,236	0	0	438	0	515	0
Funds Held For Others	0	0	0	0	0	0	0	0
Deferred Revenues	0	0	0	0	0	0	0	776,730
Advances from Other Funds	0	0	0	0	0	0	0	0
Total Liabilities	0	12,595	5,897	0	1,890	0	2,205	994,810
<u>FUND BALANCES (DEFICITS):</u>								
Reserved for Debt Service	0	0	0	0	0	0	0	0
Reserved for Long Term Receivables	0	0	0	0	0	0	0	0
Unreserved, Undesignated	22,081	27,734	(879)	453	0	35	758	542,992
Total Fund Balances (Deficits)	22,081	27,734	(879)	453	0	35	758	542,992
Total Liabilities & Fund Balances	22,081	40,329	5,018	453	1,890	35	2,963	1,537,802

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
NOVEMBER 30, 2006

Exhibit A-1
Page 6 of 7

	----- Special Revenue Funds -----							
	Head Start Program Fund	County Highway Fund	County Bridge Fund	Highway Federal Aid Matching Fund	Capital Equipment Replacement Fund	Tort Immunity Fund	Illinois Municipal Retirement Fund	Social Security Fund
<u>ASSETS</u>								
Cash	\$424,834	\$560,964	\$572,045	\$288,165	\$1,068,342	\$483,763	\$298,923	\$304,272
Investments	0	0	1,500,000	0	0	0	1,050,000	290,000
Receivables, Net of Uncollectible:								
Property Taxes	0	1,630,538	827,128	5,929	0	861,439	2,264,277	1,385,841
Intergovernmental	552,309	5,014	0	0	0	26	841	941
Program Loans--Current Portion	0	0	0	0	0	0	0	0
Accrued Interest	0	0	0	0	0	0	3,187	2,635
Other	1,352	1	0	0	0	0	0	0
Due From Other Funds	0	11,532	0	0	114,950	107,498	68,762	67,763
Advances to Other Funds	0	0	0	0	0	0	0	0
Program Loans Receivable--Long Term	0	0	0	0	0	0	0	0
Total Assets	978,495	2,208,049	2,899,173	294,094	1,183,292	1,452,726	3,685,990	2,051,452
<u>LIABILITIES AND FUND BALANCES</u>								
<u>LIABILITIES:</u>								
Accrued Salaries Payable	88,481	31,779	0	0	0	0	0	0
Accounts Payable	100,148	28,791	52,581	0	0	0	100,138	76,675
Intergovernmental Payable	0	0	0	0	0	0	0	0
Due To Other Funds	143,787	84,841	0	0	64,739	633,674	0	0
Funds Held For Others	0	0	0	0	0	0	1,229	0
Deferred Revenues	0	1,630,538	827,128	5,929	0	861,439	2,264,277	1,385,841
Advances from Other Funds	0	0	0	0	0	0	0	0
Total Liabilities	332,416	1,775,949	879,709	5,929	64,739	1,495,113	2,365,644	1,462,516
<u>FUND BALANCES (DEFICITS):</u>								
Reserved for Debt Service	0	0	0	0	0	0	70,626	0
Reserved for Long Term Receivables	0	0	0	0	0	0	0	0
Unreserved, Undesignated	646,079	432,100	2,019,464	288,165	1,118,553	(42,387)	1,249,720	588,936
Total Fund Balances (Deficits)	646,079	432,100	2,019,464	288,165	1,118,553	(42,387)	1,320,346	588,936
Total Liabilities & Fund Balances	978,495	2,208,049	2,899,173	294,094	1,183,292	1,452,726	3,685,990	2,051,452

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
NOVEMBER 30, 2006

87

	----- Debt Service Funds -----		----- Capital Projects Funds -----					Total Non-Major Governmental Funds
	1995 Jail Bond Debt Service Fund	2003 Nursing Home Bond Debt Service Fund	Highway Facility Construction Fund	Nursing Home Construction Fund	Court Complex Construction Fund	Jail Construction Fund	Admin Building Construction Fund	
ASSETS								
Cash	\$7,269	\$73,319	\$4,168,198	\$2,284,073	\$18,681	\$27,009	\$0	\$13,996,324
Investments	0	1,329,000	0	0	1,590,000	0	0	16,452,000
Receivables, Net of Uncollectible:								
Property Taxes	0	1,584,324	0	0	0	0	0	9,336,206
Intergovernmental	0	0	0	0	0	0	0	1,026,154
Program Loans--Current Portion	0	0	0	0	0	0	0	304,109
Accrued Interest	0	15,127	0	0	18,837	0	0	136,497
Other	0	0	0	0	0	0	0	52,771
Due From Other Funds	0	0	0	0	0	0	0	696,637
Advances to Other Funds	0	0	0	0	0	0	0	221,609
Program Loans Receivable--Long Term	0	0	0	0	0	0	0	2,693,826
Total Assets	7,269	3,001,770	4,168,198	2,284,073	1,627,518	27,009	0	44,916,133
LIABILITIES AND FUND BALANCES								
LIABILITIES:								
Accrued Salaries Payable	0	0	0	0	0	0	0	196,039
Accounts Payable	0	0	13,967	458,259	0	0	0	1,325,117
Intergovernmental Payable	0	0	0	0	0	0	0	2,529
Due To Other Funds	0	0	7,389	0	0	0	0	2,047,068
Funds Held For Others	0	0	0	0	0	0	0	1,229
Deferred Revenues	0	1,584,324	0	0	0	0	0	9,336,206
Advances from Other Funds	0	0	0	0	0	0	0	221,609
Total Liabilities	0	1,584,324	21,356	458,259	0	0	0	13,129,797
FUND BALANCES (DEFICITS):								
Reserved for Debt Service	0	0	0	0	0	0	0	1,266,524
Reserved for Long Term Receivables	0	0	0	0	0	0	0	2,915,435
Unreserved, Undesignated	7,269	1,417,446	4,146,842	1,825,814	1,627,518	27,009	0	27,604,377
Total Fund Balances (Deficits)	7,269	1,417,446	4,146,842	1,825,814	1,627,518	27,009	0	31,786,336
Total Liabilities & Fund Balances	7,269	3,001,770	4,168,198	2,284,073	1,627,518	27,009	0	44,916,133

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, 2006

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

	Regional Planning Commission Fund	Regional Plan Comm Econ Dev Loan Fund	Geographic Information System Fund	Working Cash Fund	County Clerk Death Certif Surcharge Fund	Recorder's Automation Fund	Tax Sale Automation Fund
REVENUES:							
Property Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0	0	0
Intergovernmental Revenue	2,279,884	51,585	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0
Charges for Services	634,676	0	319,724	0	2,476	145,217	28,091
Interest on Program Loans	0	98,309	0	0	0	0	0
Investment Earnings	0	138,083	23,392	16,861	0	25,423	2,111
Miscellaneous	55,326	0	0	0	0	16,389	250
Total Revenues	2,969,886	287,977	343,116	16,861	2,476	187,029	30,452
EXPENDITURES:							
Current: General Government	0	0	271,176	0	2,588	171,196	23,623
Justice & Public Safety	0	0	0	0	0	0	0
Health	0	0	0	0	0	0	0
Education	0	0	0	0	0	0	0
Social	0	0	0	0	0	0	0
Development	3,142,386	43,226	0	0	0	0	0
Highways & Bridges	0	0	0	0	0	0	0
Debt Service: Principal Retirement	0	0	0	0	0	0	0
Interest & Fiscal Charges	0	0	0	0	0	0	0
Total Expenditures	3,142,386	43,226	271,176	0	2,588	171,196	23,623
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(172,500)	244,751	71,940	16,861	(112)	15,833	6,829
OTHER FINANCING SOURCES (USES):							
Sale of General Obligation Bonds	0	0	0	0	0	0	0
Premium on General Obligation Bonds	0	0	0	0	0	0	0
Capital Lease Financing	0	0	0	0	0	0	0
Transfers In	437,578	0	0	0	0	0	0
Transfers Out	(254,021)	(201,480)	(22,911)	(19,090)	0	0	0
Net Other Financing Sources (Uses)	183,557	(201,480)	(22,911)	(19,090)	0	0	0
NET CHANGE IN FUND BALANCE	11,057	43,271	49,029	(2,229)	(112)	15,833	6,829
FUND BALANCES (DEFICITS)--Beginning of Year	2,966	5,640,047	499,258	379,943	112	568,479	45,149
FUND BALANCES (DEFICITS)--End of Year	14,023	5,683,318	548,287	377,714	0	584,312	51,978

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, 2006

	----- Special Revenue Funds -----						
	Property Tax	Election	County Clerk's	Solid Waste	Animal	Law	Public
	Interest Fee Fund	Assistance/ Accessibility Grant Fund	Automation Fund	Management Fund	Control Fund	Library Fund	Safety Sales Tax Fund
REVENUES:							
Property Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0	0	4,220,430
Intergovernmental Revenue	0	1,215,106	0	0	198,057	0	0
Fines & Forfeitures	0	0	0	0	4,245	0	0
Licenses & Permits	0	0	0	1,550	202,057	0	0
Charges for Services	42,600	0	26,446	0	40,923	67,740	0
Interest on Program Loans	0	0	0	0	0	0	0
Investment Earnings	3,754	8,048	4,022	3,394	2,854	4,410	201,488
Miscellaneous	0	0	7,366	0	10,109	20	1,521
Total Revenues	46,354	1,223,154	37,834	4,944	458,245	72,170	4,423,439
EXPENDITURES:							
Current: General Government	0	1,251,427	34,406	944	0	0	0
Justice & Public Safety	0	0	0	0	460,489	45,307	258,250
Health	0	0	0	0	0	0	0
Education	0	0	0	0	0	0	0
Social	0	0	0	0	0	0	0
Development	0	0	0	0	0	0	0
Highways & Bridges	0	0	0	0	0	0	0
Debt Service: Principal Retirement	0	0	0	0	0	0	750,505
Interest & Fiscal Charges	0	0	0	0	0	0	1,370,958
Total Expenditures	0	1,251,427	34,406	944	460,489	45,307	2,379,713
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	46,354	(28,273)	3,428	4,000	(2,244)	26,863	2,043,726
OTHER FINANCING SOURCES (USES):							
Sale of General Obligation Bonds	0	0	0	0	0	0	0
Premium on General Obligation Bonds	0	0	0	0	0	0	0
Capital Lease Financing	0	0	0	0	0	0	0
Transfers In	0	0	0	0	0	0	53,000
Transfers Out	(12,500)	0	0	(3,097)	0	0	(1,963,414)
Net Other Financing Sources (Uses)	(12,500)	0	0	(3,097)	0	0	(1,910,414)
NET CHANGE IN FUND BALANCE	33,854	(28,273)	3,428	903	(2,244)	26,863	133,312
FUND BALANCES (DEFICITS)--Beginning of Year	112,218	47,288	89,944	72,446	56,131	85,757	5,170,868
FUND BALANCES (DEFICITS)--End of Year	146,072	19,015	93,372	73,349	53,887	112,620	5,304,180

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, 2006

	----- Special Revenue Funds -----						
	Delinquency Prevention Grants Fund	Sheriff Drug Forfeitures Fund	Court's Automation Fund	Child Support Services Fund	Probation Services Fund	State's Attorney Drug Forfeitures Fund	Courthouse Museum Fund
	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	0	0	0	0	0	0	0
REVENUES:							
Property Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	14,810	0	0
Fines & Forfeitures	0	30,429	0	0	0	29,313	0
Licenses & Permits	0	0	0	0	0	0	0
Charges for Services	0	0	161,991	61,895	258,417	0	0
Interest on Program Loans	0	0	0	0	0	0	0
Investment Earnings	3,048	1,791	11,416	15,891	35,714	794	1,174
Miscellaneous	0	4,715	0	0	0	0	15,000
Total Revenues	3,048	36,935	173,407	77,786	308,941	30,107	16,174
EXPENDITURES:							
Current: General Government	0	0	0	0	0	0	0
Justice & Public Safety	80,795	18,892	166,121	44,284	130,603	28,507	30,000
Health	0	0	0	0	0	0	0
Education	0	0	0	0	0	0	0
Social	0	0	0	0	0	0	0
Development	0	0	0	0	0	0	0
Highways & Bridges	0	0	0	0	0	0	0
Debt Service: Principal Retirement	0	0	0	0	0	0	0
Interest & Fiscal Charges	0	0	0	0	0	0	0
Total Expenditures	80,795	18,892	166,121	44,284	130,603	28,507	30,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(77,747)	18,043	7,286	33,502	178,338	1,600	(13,826)
OTHER FINANCING SOURCES (USES):							
Sale of General Obligation Bonds	0	0	0	0	0	0	0
Premium on General Obligation Bonds	0	0	0	0	0	0	0
Capital Lease Financing	0	0	0	0	0	0	0
Transfers In	179,483	19,841	64,739	0	0	0	0
Transfers Out	0	0	0	0	(65,807)	0	0
Net Other Financing Sources (Uses)	179,483	19,841	64,739	0	(65,807)	0	0
NET CHANGE IN FUND BALANCE	101,736	37,884	72,025	33,502	112,531	1,600	(13,826)
FUND BALANCES (DEFICITS)--Beginning of Year	0	21,938	299,762	367,457	690,952	2,039	15,030
FUND BALANCES (DEFICITS)--End of Year	101,736	59,822	371,787	400,959	803,483	3,639	1,204

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

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

	Jail Commissary Fund	Arrestees' Medical Costs Fund	Interagency Task Force Fund	Court Document Storage Fund	Court Services Drug Forfeitures Fund	Domestic Violence Prosecution Grant Fund	Victim Advocacy Grant Fund
REVENUES:							
Property Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0	41,390	42,629
Fines & Forfeitures	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0
Charges for Services	0	26,872	0	161,457	0	0	0
Interest on Program Loans	0	0	0	0	0	0	0
Investment Earnings	10,735	1,190	736	29,305	82	104	29
Miscellaneous	86,478	0	0	0	0	0	0
Total Revenues	97,213	28,062	736	190,762	82	41,494	42,658
EXPENDITURES:							
Current: General Government	0	0	0	0	0	0	0
Justice & Public Safety	78,852	7,354	0	156,318	0	47,674	39,718
Health	0	0	0	0	0	0	0
Education	0	0	0	0	0	0	0
Social	0	0	0	0	0	0	0
Development	0	0	0	0	0	0	0
Highways & Bridges	0	0	0	0	0	0	0
Debt Service: Principal Retirement	0	0	0	0	0	0	0
Interest & Fiscal Charges	0	0	0	0	0	0	0
Total Expenditures	78,852	7,354	0	156,318	0	47,674	39,718
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	18,361	20,708	736	34,444	82	(6,180)	2,940
OTHER FINANCING SOURCES (USES):							
Sale of General Obligation Bonds	0	0	0	0	0	0	0
Premium on General Obligation Bonds	0	0	0	0	0	0	0
Capital Lease Financing	0	0	0	0	0	0	0
Transfers In	0	0	0	0	0	0	5,166
Transfers Out	0	0	(19,841)	0	0	(5,402)	0
Net Other Financing Sources (Uses)	0	0	(19,841)	0	0	(5,402)	5,166
NET CHANGE IN FUND BALANCE	18,361	20,708	(19,105)	34,444	82	(11,582)	8,106
FUND BALANCES (DEFICITS)--Beginning of Year	226,378	18,814	19,105	644,083	1,771	11,582	(7,496)
FUND BALANCES (DEFICITS)--End of Year	244,739	39,522	0	678,527	1,853	0	610

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, 2006

	----- Special Revenue Funds -----							County Public Health Fund
	Juvenile Intervention Services Fund	Child Advocacy Center Fund	Juvenile Information Sharing Sys Grant Fund	Juvenile Offender Equipment Grant Fund	Defense Services Grant Fund	Drug Courts Program Grant Fund	Sheriff Equipment Grant Fund	
REVENUES:								
Property Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$733,619
Public Safety Sales Tax	0	0	0	0	0	0	0	0
Intergovernmental Revenue	0	242,283	27,445	4,042	18,411	70,769	9,287	252,631
Fines & Forfeitures	0	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0	179,460
Charges for Services	0	0	0	0	0	0	0	0
Interest on Program Loans	0	0	0	0	0	0	0	0
Investment Earnings	990	1,171	167	30	279	31	322	23,077
Miscellaneous	0	3,101	0	0	0	0	0	0
Total Revenues	990	246,555	27,612	4,072	18,690	70,800	9,609	1,188,787
EXPENDITURES:								
Current: General Government	0	0	0	0	0	0	0	0
Justice & Public Safety	750	233,109	24,764	4,042	35,316	70,765	28,899	0
Health	0	0	0	0	0	0	0	1,279,191
Education	0	0	0	0	0	0	0	0
Social	0	0	0	0	0	0	0	0
Development	0	0	0	0	0	0	0	0
Highways & Bridges	0	0	0	0	0	0	0	0
Debt Service: Principal Retirement	0	0	0	0	0	0	0	0
Interest & Fiscal Charges	0	0	0	0	0	0	0	0
Total Expenditures	750	233,109	24,764	4,042	35,316	70,765	28,899	1,279,191
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	240	13,446	2,848	30	(16,626)	35	(19,290)	(90,404)
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
Capital Lease Financing	0	0	0	0	0	0	0	0
Transfers In	0	0	2,384	423	0	0	2,963	145,500
Transfers Out	0	0	0	0	(438)	0	0	0
Net Other Financing Sources (Uses)	0	0	2,384	423	(438)	0	2,963	145,500
NET CHANGE IN FUND BALANCE	240	13,446	5,232	453	(17,064)	35	(16,327)	55,096
FUND BALANCES (DEFICITS)--Beginning of Year	21,841	14,288	(6,111)	0	17,064	0	17,085	487,896
FUND BALANCES (DEFICITS)--End of Year	22,081	27,734	(879)	453	0	35	758	542,992

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, 2006

----- Special Revenue Funds -----								
	Head Start Program Fund	County Highway Fund	County Bridge Fund	Highway Federal Aid Matching Fund	Capital Equipment Replacement Fund	Tort Immunity Fund	Illinois Municipal Retirement Fund	Social Security Fund
REVENUES:								
Property Tax	\$0	\$1,539,304	\$781,650	\$6,539	\$0	\$565,492	\$2,226,777	\$1,338,536
Public Safety Sales Tax	0	0	0	0	0	0	0	0
Intergovernmental Revenue	4,763,262	0	11,434	0	0	0	124,000	0
Fines & Forfeitures	0	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0	0
Charges for Services	30,336	310,483	0	0	0	0	0	0
Interest on Program Loans	0	0	0	0	0	0	0	0
Investment Earnings	20,688	21,485	86,588	16,034	32,583	7,094	45,658	17,757
Miscellaneous	4,131	74,049	1,150	0	1,331	0	0	0
Total Revenues	4,818,417	1,945,321	880,822	22,573	33,914	572,586	2,396,435	1,356,293
EXPENDITURES:								
Current: General Government	0	0	0	0	119,061	167,985	788,850	225,242
Justice & Public Safety	0	0	0	0	127,317	991,711	3,443,951	1,044,609
Health	0	0	0	0	0	0	0	0
Education	4,550,421	0	0	0	0	0	0	0
Social	0	0	0	0	0	0	0	0
Development	0	0	0	0	5,797	3,221	55,752	16,911
Highways & Bridges	0	2,183,885	666,438	112,512	0	0	278,308	84,416
Debt Service: Principal Retirement	0	0	0	0	0	0	0	0
Interest & Fiscal Charges	0	0	0	0	0	0	0	0
Total Expenditures	4,550,421	2,183,885	666,438	112,512	252,175	1,162,917	4,566,861	1,371,178
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	267,996	(238,564)	214,384	(89,939)	(218,261)	(590,331)	(2,170,426)	(14,885)
OTHER FINANCING SOURCES (USES):								
Sale of General Obligation Bonds	0	0	0	0	0	0	2,450,000	0
Premium on General Obligation Bonds	0	0	0	0	0	0	0	0
Capital Lease Financing	0	0	0	0	0	0	0	0
Transfers In	0	0	0	0	512,867	758,957	0	0
Transfers Out	(11,730)	(50,000)	0	0	(64,739)	0	0	0
Net Other Financing Sources (Uses)	(11,730)	(50,000)	0	0	448,128	758,957	2,450,000	0
NET CHANGE IN FUND BALANCE	256,266	(288,564)	214,384	(89,939)	229,867	168,626	279,574	(14,885)
FUND BALANCES (DEFICITS)--Beginning of Year	389,813	720,664	1,805,080	378,104	888,686	(211,013)	1,040,772	603,821
FUND BALANCES (DEFICITS)--End of Year	646,079	432,100	2,019,464	288,165	1,118,553	(42,387)	1,320,346	588,936

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, 2006

	----- Debt Service Funds -----		----- Capital Projects Funds -----					Total Non-Major Governmental Funds
	1995 Jail Bond Debt Service Fund	2003 Nursing Home Bond Debt Service Fund	Highway Facility Construction Fund	Nursing Home Construction Fund	Court Complex Construction Fund	Jail Construction Fund	Admin Building Construction Fund	
REVENUES:								
Property Tax	\$0	\$1,604,734	\$0	\$0	\$0	\$0	\$0	\$8,796,651
Public Safety Sales Tax	0	0	0	0	0	0	0	4,220,430
Intergovernmental Revenue	0	0	0	60,982	0	0	0	9,428,007
Fines & Forfeitures	0	0	0	0	0	0	0	63,987
Licenses & Permits	0	0	0	0	0	0	0	383,067
Charges for Services	0	0	0	0	0	0	0	2,319,344
Interest on Program Loans	0	0	0	0	0	0	0	98,309
Investment Earnings	298	55,064	17,793	76,048	78,643	1,421	1,573	1,050,643
Miscellaneous	1,992	464	0	1,576	100,921	0	0	385,889
Total Revenues	2,290	1,660,262	17,793	138,606	179,564	1,421	1,573	26,746,327
EXPENDITURES:								
Current: General Government	0	0	0	0	0	0	0	3,056,498
Justice & Public Safety	0	0	0	0	35,790	2,500	0	7,636,687
Health	0	0	0	0	0	0	0	1,279,191
Education	0	0	0	0	0	0	0	4,550,421
Social	0	0	0	5,826,397	0	0	0	5,826,397
Development	0	0	0	0	0	0	0	3,267,293
Highways & Bridges	0	0	483,132	0	0	0	0	3,808,691
Debt Service: Principal Retirement	915,000	940,000	0	41,796	0	0	0	2,647,301
Interest & Fiscal Charges	102,310	774,610	0	6,496	0	0	0	2,254,374
Total Expenditures	1,017,310	1,714,610	483,132	5,874,689	35,790	2,500	0	34,326,853
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,015,020)	(54,348)	(465,339)	(5,736,083)	143,774	(1,079)	1,573	(7,580,526)
OTHER FINANCING SOURCES (USES):								
Sale of General Obligation Bonds	0	0	0	4,000,000	0	0	0	6,450,000
Premium on General Obligation Bonds	0	0	0	52,459	0	0	0	52,459
Capital Lease Financing	0	0	0	150,364	0	0	0	150,364
Transfers In	1,017,310	0	4,612,181	0	0	0	0	7,812,392
Transfers Out	0	0	0	0	0	0	(36,931)	(2,731,401)
Net Other Financing Sources (Uses)	1,017,310	0	4,612,181	4,202,823	0	0	(36,931)	11,733,814
NET CHANGE IN FUND BALANCE	2,290	(54,348)	4,146,842	(1,533,260)	143,774	(1,079)	(35,358)	4,153,288
FUND BALANCES (DEFICITS)--Beginning of Year	4,979	1,471,794	0	3,359,074	1,483,744	28,088	35,358	27,633,048
FUND BALANCES (DEFICITS)--End of Year	7,269	1,417,446	4,146,842	1,825,814	1,627,518	27,009	0	31,786,336

COUNTY OF CHAMPAIGN, ILLINOIS
 ALL INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF NET ASSETS
 NOVEMBER 30, 2006

	Self-Funded Insurance Fund	Employee Health Insurance Fund	Total Internal Service Funds
<u>ASSETS</u>			
CURRENT ASSETS:			
Cash	\$16,620	\$285,997	\$302,617
Investments	0	0	0
Receivables, Net of Uncollectible Amounts:			
Intergovernmental	519	1,552	2,071
Accrued Interest	0	0	0
Other	807	3,651	4,458
Due From Other Funds	878,401	246,588	1,124,989
Total Assets	896,347	537,788	1,434,135
<u>LIABILITIES</u>			
CURRENT LIABILITIES:			
Accounts Payable	6,333	338,469	344,802
Due to Other Funds	133,674	46	133,720
NONCURRENT LIABILITIES:			
Funds Held for Others	0	94,121	94,121
Estimated Claims Payable	1,831,165	0	1,831,165
Total Liabilities	1,971,172	432,636	2,403,808
<u>NET ASSETS</u>			
Unrestricted	(1,074,825)	105,152	(969,673)
Total Net Assets	(1,074,825)	105,152	(969,673)

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, 2006

	Self-Funded Insurance Fund	Employee Health Insurance Fund	Total Internal Service Funds
OPERATING REVENUES:			
Charges for Services	\$1,533,625	\$4,186,025	\$5,719,650
Miscellaneous	243,848	0	243,848
Total Operating Revenues	1,777,473	4,186,025	5,963,498
OPERATING EXPENSES:			
Salaries	26,779	0	26,779
Fringe Benefits	1,648,520	4,182,047	5,830,567
Commodities	0	297	297
Services	1,110,368	353	1,110,721
Total Operating Expenses	2,785,667	4,182,697	6,968,364
OPERATING INCOME (LOSS)	(1,008,194)	3,328	(1,004,866)
NON-OPERATING REVENUES (EXPENSES):			
Investment Earnings	4,594	9,459	14,053
Net Non-Operating Revenues (Expenses)	4,594	9,459	14,053
INCOME (LOSS) BEFORE TRANSFERS	(1,003,600)	12,787	(990,813)
Transfers In	0	0	0
Transfers Out	0	0	0
CHANGE IN NET ASSETS	(1,003,600)	12,787	(990,813)
NET ASSETS--Beginning of Year	(71,225)	92,365	21,140
NET ASSETS--End of Year	(1,074,825)	105,152	(969,673)

COUNTY OF CHAMPAIGN, ILLINOIS
ALL INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

	Self-Funded Insurance Fund	Employee Health Insurance Fund	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash Receipts from Other Funds and Employees for Services	\$1,288,149	\$4,170,298	\$5,458,447
Cash Receipts for Claims Reimbursements	243,041	0	243,041
Cash Payments to Employees for Services	0	0	0
Cash Payments to Suppliers for Goods and Services	(1,353,138)	(4,132,610)	(5,485,748)
Cash Payments for Claims	(514,012)	0	(514,012)
Net Cash Provided (Used) By Operating Activities	(335,960)	37,688	(298,272)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:			
Transfers/Loans From Other Funds	106,895	0	106,895
Net Cash Provided (Used) By Non-Capital Financing Activities	106,895	0	106,895
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Capital Contributions	0	0	0
Net Cash Provided (Used) By Capital and Related Financing Activities	0	0	0
CASH FLOWS FROM INVESTMENT ACTIVITIES:			
Interest on Investments and Bank Deposits	4,594	9,459	14,053
Net Cash Provided (Used) By Investment Activities	4,594	9,459	14,053
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(224,471)	47,147	(177,324)
Cash and Cash Equivalents at Beginning of Year	241,091	238,850	479,941
Cash and Cash Equivalents at End of Year	16,620	285,997	302,617
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:			
Operating Income (Loss)	(\$1,008,194)	\$3,328	(\$1,004,866)
Adjust For Non-Revenue/Expense Cash Flows:			
Decrease (Increase) in Receivables	(927)	(2,789)	(3,716)
Decrease (Increase) in Due From Other Funds	(245,356)	(12,938)	(258,294)
Increase (Decrease) in Payables	(7,869)	(1,429)	(9,298)
Increase (Decrease) in Due To Other Funds	26,779	(28)	26,751
Increase (Decrease) in Unremitted Payroll Withholdings	0	51,544	51,544
Increase (Decrease) in Estimated Claims Payable	899,607	0	899,607
Net Cash Provided (Used) By Operating Activities	(335,960)	37,688	(298,272)

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, 2006

	Township Motor Fuel Tax Fund	Township Bridge Fund	Total Private Purpose Trust Funds
<u>ASSETS</u>			
Cash	\$64,473	\$201,699	\$266,172
Investments	1,000,000	200,000	1,200,000
Receivables:			
Intergovernmental	197,859	0	197,859
Accrued Interest	0	0	0
Other	0	0	0
Due From Other Funds	0	0	0
Total Assets	<u>1,262,332</u>	<u>401,699</u>	<u>1,664,031</u>
<u>LIABILITIES</u>			
Accounts Payable	53,078	31,967	85,045
Intergovernmental Payable	0	0	0
Due to Other Funds	0	0	0
Total Liabilities	<u>53,078</u>	<u>31,967</u>	<u>85,045</u>
<u>NET ASSETS</u>			
Held in Trust for Other Governments	<u>1,209,254</u>	<u>369,732</u>	<u>1,578,986</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, 2006

	Township Motor Fuel Tax Fund	Township Bridge Fund	Total Private Purpose Trust Funds
ADDITIONS:			
Intergovernmental Revenue	\$2,342,934	\$533,312	\$2,876,246
Investment Earnings	53,991	7,654	61,645
Miscellaneous	0	0	0
Total Additions	2,396,925	540,966	2,937,891
DEDUCTIONS:			
Township Road & Bridge Maintenance:			
Salaries	0	0	0
Fringe Benefits	0	0	0
Commodities	0	0	0
Services	2,498,230	0	2,498,230
Capital Outlay	0	288,063	288,063
Total Deductions	2,498,230	288,063	2,786,293
CHANGE IN NET ASSETS	(101,305)	252,903	151,598
NET ASSETS--Beginning Of Year	1,310,559	116,829	1,427,388
NET ASSETS--End Of Year	1,209,254	369,732	1,578,986

COUNTY OF CHAMPAIGN, ILLINOIS
 ALL AGENCY FUNDS
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS
 NOVEMBER 30, 2006

100

	Garnishments Fund	Section 125 Cafeteria Plan Fund	Inheritance Tax Fund	Estate Fund	Property Condemnations Fund
<u>ASSETS</u>					
Cash	\$208	\$0	\$0	\$30,561	\$355,020
Investments	0	0	0	0	0
Receivables:					
Intergovernmental	0	0	0	0	0
Total Assets	208	0	0	30,561	355,020
<u>LIABILITIES</u>					
Intergovernmental Payable	0	0	0	0	0
Funds Held For Others	208	0	0	30,561	355,020
Total Liabilities	208	0	0	30,561	355,020
<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, 2006

101

	County Collector Fund	Circuit Clerk Fund	County Clerk Fund	Court Services Fund	Total Agency Funds
<u>ASSETS</u>					
Cash	\$404,872	\$331,117	\$100,801	\$5,391	\$1,227,970
Investments	0	1,592,346	105,479	0	1,697,825
Receivables:					
Intergovernmental	519	0	0	0	519
Total Assets	405,391	1,923,463	206,280	5,391	2,926,314
<u>LIABILITIES</u>					
Intergovernmental Payable	344,299	185,111	0	0	529,410
Funds Held For Others	61,092	1,738,352	206,280	5,391	2,396,904
Total Liabilities	405,391	1,923,463	206,280	5,391	2,926,314
<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 CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

	<u>Balance</u> <u>11/30/05</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>11/30/06</u>
<u>GARNISHMENTS FUND</u>				
ASSETS:				
Cash	\$208	\$93,315	\$93,315	\$208
Total Assets	208	93,315	93,315	208
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	208	93,315	93,315	208
Total Liabilities	208	93,315	93,315	208
<u>SECTION 125 CAFETERIA PLAN FUND</u>				
ASSETS:				
Cash	\$37,900	\$217,081	\$254,981	\$0
Total Assets	37,900	217,081	254,981	0
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	37,900	217,081	254,981	0
Total Liabilities	37,900	217,081	254,981	0
<u>INHERITANCE TAX FUND</u>				
ASSETS:				
Cash	\$135,729	\$4,111,922	\$4,247,651	\$0
Investments	0	0	0	0
Total Assets	135,729	4,111,922	4,247,651	0
LIABILITIES:				
Intergovernmental Payable	\$135,729	\$4,111,922	\$4,247,651	\$0
Due To Other Funds	0	0	0	0
Total Liabilities	135,729	4,111,922	4,247,651	0

COUNTY OF CHAMPAIGN, ILLINOIS
ALL AGENCY FUNDS
COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

	<u>Balance</u> <u>11/30/05</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>11/30/06</u>
<u>ESTATE FUND</u>				
ASSETS:				
Cash	\$30,561	\$0	\$0	\$30,561
Investments	0	0	0	0
Total Assets	<u>30,561</u>	<u>0</u>	<u>0</u>	<u>30,561</u>
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	30,561	0	0	30,561
Total Liabilities	<u>30,561</u>	<u>0</u>	<u>0</u>	<u>30,561</u>
<u>PROPERTY CONDEMNATIONS FUND</u>				
ASSETS:				
Cash	\$609,520	\$362,127	\$616,627	\$355,020
Investments	0	0	0	0
Total Assets	<u>609,520</u>	<u>362,127</u>	<u>616,627</u>	<u>355,020</u>
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	609,520	362,127	616,627	355,020
Total Liabilities	<u>609,520</u>	<u>362,127</u>	<u>616,627</u>	<u>355,020</u>
<u>COUNTY COLLECTOR FUND</u>				
ASSETS:				
Cash	\$303,849	\$207,352,449	\$207,251,426	\$404,872
Investments	0	1,800,000	1,800,000	0
Intergovernmental Receivable	0	28,857	28,338	519
Total Assets	<u>303,849</u>	<u>209,181,306</u>	<u>209,079,764</u>	<u>405,391</u>
LIABILITIES:				
Intergovernmental Payable	\$264,230	\$203,336,935	\$203,256,866	\$344,299
Due To Other Funds	0	0	0	0
Funds Held For Others	39,619	2,187,176	2,165,703	61,092
Total Liabilities	<u>303,849</u>	<u>205,524,111</u>	<u>205,422,569</u>	<u>405,391</u>

COUNTY OF CHAMPAIGN, ILLINOIS
ALL AGENCY FUNDS
COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

	<u>Balance</u> <u>11/30/05</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>11/30/06</u>
<u>CIRCUIT CLERK FUND</u>				
ASSETS:				
Cash	\$270,571	\$9,803,841	\$9,743,295	\$331,117
Investments	1,729,874	158,972	296,500	1,592,346
Total Assets	<u>2,000,445</u>	<u>9,962,813</u>	<u>10,039,795</u>	<u>1,923,463</u>
LIABILITIES:				
Intergovernmental Payable	\$151,509	\$5,218,964	\$5,185,362	\$185,111
Due To Other Funds	0	0	0	0
Funds Held For Others	1,848,936	3,429,867	3,540,451	1,738,352
Total Liabilities	<u>2,000,445</u>	<u>8,648,831</u>	<u>8,725,813</u>	<u>1,923,463</u>
<u>COUNTY CLERK FUND</u>				
ASSETS:				
Cash	\$127,036	\$2,408,159	\$2,434,394	\$100,801
Investments	69,269	731,210	695,000	105,479
Total Assets	<u>196,305</u>	<u>3,139,369</u>	<u>3,129,394</u>	<u>206,280</u>
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	196,305	1,713,159	1,703,184	206,280
Total Liabilities	<u>196,305</u>	<u>1,713,159</u>	<u>1,703,184</u>	<u>206,280</u>
<u>COURT SERVICES FUND</u>				
ASSETS:				
Cash	\$5,350	\$5,857	\$5,816	\$5,391
Total Assets	<u>5,350</u>	<u>5,857</u>	<u>5,816</u>	<u>5,391</u>
LIABILITIES:				
Funds Held For Others	\$5,350	\$5,857	\$5,816	\$5,391
Total Liabilities	<u>5,350</u>	<u>5,857</u>	<u>5,816</u>	<u>5,391</u>

COUNTY OF CHAMPAIGN, ILLINOIS
 ALL AGENCY FUNDS
 COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

	<u>Balance</u> <u>11/30/05</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>11/30/06</u>
<u>TOTAL ALL AGENCY FUNDS</u>				
ASSETS:				
Cash	\$1,520,724	\$224,354,751	\$224,647,505	\$1,227,970
Investments	1,799,143	2,690,182	2,791,500	1,697,825
Intergovernmental Receivable	0	28,857	28,338	519
Due From Other Funds	0	0	0	0
	<hr/>			
Total Assets	<u>3,319,867</u>	<u>227,073,790</u>	<u>227,467,343</u>	<u>2,926,314</u>
LIABILITIES:				
Intergovernmental Payable	\$551,468	\$212,667,821	\$212,689,879	\$529,410
Due To Other Funds	0	0	0	0
Funds Held For Others	2,768,399	8,008,582	8,380,077	2,396,904
	<hr/>			
Total Liabilities	<u>3,319,867</u>	<u>220,676,403</u>	<u>221,069,956</u>	<u>2,926,314</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, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
Cash	\$2,242,892	\$3,447,640
Investments	0	1,000,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	6,911,109	6,612,965
Intergovernmental	1,251,366	1,393,813
Accrued Interest	0	6,860
Other	42,692	48,530
Due From Other Funds	800,131	190,898
Inventories	27,979	25,014
Resident Trust Accounts	8,296	13,312
	<u>11,284,465</u>	<u>12,739,032</u>
<u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	619,021	528,928
Accounts Payable	519,883	400,347
Intergovernmental Payable	0	0
Due To Other Funds	227,206	669,523
Funds Held For Others	25,162	13,312
Deferred Revenues	6,921,018	6,613,465
	<u>8,312,290</u>	<u>8,225,575</u>
FUND BALANCE:		
Reserved for Debt Service	79,130	0
Unreserved, Undesignated	2,893,045	4,513,457
	<u>2,972,175</u>	<u>4,513,457</u>
Total Fund Balance	<u>2,972,175</u>	<u>4,513,457</u>
Total Liabilities and Fund Balance	<u>11,284,465</u>	<u>12,739,032</u>

COUNTY OF CHAMPAIGN, ILLINOIS
GENERAL CORPORATE FUND--ALL DEPARTMENTS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$7,140,060	\$7,140,060	\$7,184,653	\$7,184,653	\$7,059,298
Hotel / Motel Tax	12,533	12,533	12,000	12,000	13,085
County Auto Rental Tax	19,494	19,494	16,000	16,000	18,114
Intergovernmental Revenue	13,715,973	13,715,973	13,285,881	12,914,389	13,660,276
Fines & Forfeitures	908,674	908,674	919,300	919,300	831,574
Licenses & Permits	1,536,851	1,536,851	1,445,100	1,145,100	1,576,750
Charges for Services	3,996,208	3,996,208	4,193,100	4,193,100	3,778,397
Investment Earnings	262,318	262,318	186,000	186,000	204,878
Miscellaneous	656,676	656,676	668,137	615,478	655,096
Total Revenues	28,248,787	28,248,787	27,910,171	27,186,020	27,797,468
EXPENDITURES:					
Current:					
Salaries	17,811,726	17,858,910	18,469,912	18,275,739	16,803,228
Fringe Benefits	1,799,316	1,790,185	1,800,117	1,781,427	1,616,367
Commodities	1,979,868	2,007,930	2,096,334	1,771,044	2,050,560
Services	5,718,261	5,737,059	6,007,624	5,640,956	5,731,833
Capital Outlay	579,072	579,072	627,889	211,500	706,184
Debt Service:					
Principal Retirement	213,879	213,879	213,881	210,628	186,012
Interest & Fiscal Charges	1,206	1,206	1,285	4,537	4,542
Total Expenditures	28,103,328	28,188,241	29,217,042	27,895,831	27,098,726
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	145,459	60,546	(1,306,871)	(709,811)	698,742
OTHER FINANCING SOURCES (USES):					
Capital Lease Financing	0	0	0	0	245,056
Transfers In	844,875	942,627	1,126,163	1,067,263	706,992
Transfers Out	(2,531,616)	(2,544,455)	(2,558,964)	(577,770)	(697,553)
Net Other Financing Sources (Uses)	(1,686,741)	(1,601,828)	(1,432,801)	489,493	254,495
NET CHANGE IN FUND BALANCE	(1,541,282)	(1,541,282)	(2,739,672)	(220,318)	953,237
FUND BALANCE--Beginning of Year	4,513,457	4,513,457	4,513,457	4,513,457	3,560,220
FUND BALANCE--End of Year	2,972,175	2,972,175	1,773,785	4,293,139	4,513,457
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance		2,972,175			

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	500	500	0	0	0
Licenses & Permits	39,050	39,050	36,100	36,100	32,565
Charges for Services	838	838	0	0	1,215
Investment Earnings	0	0	0	0	0
Miscellaneous	218,508	218,508	216,000	216,000	209,995
Total Revenues	258,896	258,896	252,100	252,100	243,775
EXPENDITURES:					
General Government:					
Salaries	239,537	257,687	268,694	268,817	255,134
Fringe Benefits	4,522	4,522	4,523	4,400	4,915
Commodities	2,481	2,481	2,618	1,400	170
Services	43,803	43,803	47,154	45,184	43,826
Capital Outlay	0	0	0	0	0
Total Expenditures	290,343	308,493	322,989	319,801	304,045
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(31,447)	(49,597)	(70,889)	(67,701)	(60,270)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	18,150	9,074	9,074	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	18,150	9,074	9,074	0
NET CHANGE IN FUND BALANCE	(31,447)	(31,447)	(61,815)	(58,627)	(60,270)

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	79,130	79,130	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	79,130	79,130	0	0	0
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest & Fiscal Charges	0	0	0	0	0
Total Expenditures	0	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	79,130	79,130	0	0	0
OTHER FINANCING SOURCES (USES):					
Capital Lease Financing	0	0	0	0	0
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	79,130	79,130	0	0	0

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	18,493	18,493	12,000	12,000	15,284
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	38,402	38,402	50,000	50,000	45,921
Investment Earnings	0	0	0	0	0
Miscellaneous	8,895	8,895	8,200	8,200	27,177
Total Revenues	65,790	65,790	70,200	70,200	88,382
EXPENDITURES:					
General Government:					
Salaries	709,561	718,190	718,462	711,283	636,074
Fringe Benefits	0	0	0	0	0
Commodities	252,566	270,578	282,865	257,150	231,640
Services	271,514	271,514	277,153	292,410	256,805
Capital Outlay	1,152	1,152	1,542	0	3,527
Debt Service:					
Principal Retirement	38,420	38,420	38,421	34,747	62,775
Interest & Fiscal Charges	785	785	863	4,537	4,434
Total Expenditures	1,273,998	1,300,639	1,319,306	1,300,127	1,195,255
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,208,208)	(1,234,849)	(1,249,106)	(1,229,927)	(1,106,873)
OTHER FINANCING SOURCES (USES):					
Capital Lease Financing	0	0	0	0	0
Transfers In	44,102	70,743	92,197	92,197	38,772
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	44,102	70,743	92,197	92,197	38,772
NET CHANGE IN FUND BALANCE	(1,164,106)	(1,164,106)	(1,156,909)	(1,137,730)	(1,068,101)

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$377,740	\$377,740	\$379,181	\$379,181	\$367,142
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
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	<u>377,740</u>	<u>377,740</u>	<u>379,181</u>	<u>379,181</u>	<u>367,142</u>
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	377,624	377,624	379,181	379,181	367,142
Capital Outlay	0	0	0	0	0
Total Expenditures	<u>377,624</u>	<u>377,624</u>	<u>379,181</u>	<u>379,181</u>	<u>367,142</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>116</u>	<u>116</u>	<u>0</u>	<u>0</u>	<u>0</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>116</u></u>	<u><u>116</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	48,850	48,850	93,000	93,000	92,071
Investment Earnings	0	0	0	0	0
Miscellaneous	3	3	0	0	53
Total Revenues	48,853	48,853	93,000	93,000	92,124
EXPENDITURES:					
General Government:					
Salaries	279,130	279,130	280,262	287,441	276,150
Fringe Benefits	0	0	0	0	0
Commodities	4,021	4,021	5,011	5,500	5,195
Services	6,324	6,324	6,535	6,046	7,252
Capital Outlay	0	0	0	0	0
Total Expenditures	289,475	289,475	291,808	298,987	288,597
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(240,622)	(240,622)	(198,808)	(205,987)	(196,473)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(240,622)	(240,622)	(198,808)	(205,987)	(196,473)

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	0	0	0	0	0
EXPENDITURES:					
General Government:					
Salaries	95,839	95,839	95,839	95,839	94,089
Fringe Benefits	0	0	0	0	0
Commodities	1,295	1,295	2,120	1,370	1,290
Services	7,998	7,998	12,010	12,760	10,225
Capital Outlay	0	0	0	0	0
Total Expenditures	105,132	105,132	109,969	109,969	105,604
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(105,132)	(105,132)	(109,969)	(109,969)	(105,604)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(105,132)	(105,132)	(109,969)	(109,969)	(105,604)

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	18,125	18,125	21,500	21,500	36,900
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	18,985	18,985	19,000	19,000	19,711
Charges for Services	182,811	182,811	155,000	155,000	156,454
Investment Earnings	1,535	1,535	1,000	1,000	1,124
Miscellaneous	564	564	0	0	238
Total Revenues	222,020	222,020	196,500	196,500	214,427
EXPENDITURES:					
General Government:					
Salaries	491,135	483,674	492,115	462,115	510,178
Fringe Benefits	0	0	0	0	0
Commodities	80,780	90,638	100,933	111,630	93,502
Services	174,465	182,241	203,857	223,160	90,397
Capital Outlay	0	0	0	0	2,665
Total Expenditures	746,380	756,553	796,905	796,905	696,742
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(524,360)	(534,533)	(600,405)	(600,405)	(482,315)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	10,173	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	10,173	0	0	0
NET CHANGE IN FUND BALANCE	(524,360)	(524,360)	(600,405)	(600,405)	(482,315)

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	6,500	6,500	6,500	6,500	6,500
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	1,415,648	1,415,648	1,260,000	960,000	1,416,661
Charges for Services	861,269	861,269	1,005,500	1,005,500	705,988
Investment Earnings	0	0	0	0	0
Miscellaneous	66,073	66,073	73,000	73,000	26,958
Total Revenues	<u>2,349,490</u>	<u>2,349,490</u>	<u>2,345,000</u>	<u>2,045,000</u>	<u>2,156,107</u>
EXPENDITURES:					
General Government:					
Salaries	146,619	146,619	147,361	144,487	138,061
Fringe Benefits	0	0	0	0	0
Commodities	882,307	882,307	883,636	648,650	951,967
Services	294,359	294,359	332,765	370,625	108,814
Capital Outlay	0	0	0	0	0
Total Expenditures	<u>1,323,285</u>	<u>1,323,285</u>	<u>1,363,762</u>	<u>1,163,762</u>	<u>1,198,842</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>1,026,205</u>	<u>1,026,205</u>	<u>981,238</u>	<u>881,238</u>	<u>957,265</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>1,026,205</u></u>	<u><u>1,026,205</u></u>	<u><u>981,238</u></u>	<u><u>881,238</u></u>	<u><u>957,265</u></u>

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	30,837	30,837	32,936	32,936	30,836
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	2,379	2,379	6,700	6,700	6,558
Total Revenues	33,216	33,216	39,636	39,636	37,394
EXPENDITURES:					
General Government:					
Salaries	282,504	282,504	289,964	289,964	266,619
Fringe Benefits	0	0	0	0	0
Commodities	10,952	10,952	11,460	2,547	4,839
Services	54,209	54,209	54,385	54,208	50,456
Capital Outlay	0	0	0	0	0
Total Expenditures	347,665	347,665	355,809	346,719	321,914
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(314,449)	(314,449)	(316,173)	(307,083)	(284,520)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(314,449)	(314,449)	(316,173)	(307,083)	(284,520)

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$486,919	\$486,919	\$501,000	\$501,000	\$529,048
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	34,758	34,758	26,500	26,500	26,851
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	7,481	7,481	12,000	12,000	10,250
Investment Earnings	96,035	96,035	50,000	50,000	66,662
Miscellaneous	0	0	0	0	0
Total Revenues	625,193	625,193	589,500	589,500	632,811
EXPENDITURES:					
General Government:					
Salaries	196,337	196,337	196,995	196,995	189,346
Fringe Benefits	0	0	0	0	0
Commodities	11,860	11,860	13,685	12,078	12,421
Services	6,102	6,102	7,958	9,565	5,689
Capital Outlay	0	0	0	0	0
Total Expenditures	214,299	214,299	218,638	218,638	207,456
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	410,894	410,894	370,862	370,862	425,355
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	410,894	410,894	370,862	370,862	425,355

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	12,000	12,000	0	0	18,840
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	6,841	6,841	9,350	9,350	4,567
Investment Earnings	0	0	0	0	0
Miscellaneous	256,945	256,945	294,065	283,578	286,658
Total Revenues	<u>275,786</u>	<u>275,786</u>	<u>303,415</u>	<u>292,928</u>	<u>310,065</u>
EXPENDITURES:					
General Government:					
Salaries	663,355	663,355	669,159	673,659	574,373
Fringe Benefits	0	0	0	0	0
Commodities	78,548	78,548	78,553	72,668	82,338
Services	1,351,081	1,351,081	1,369,626	1,231,784	1,395,946
Capital Outlay	232,176	232,176	273,152	0	271,491
Debt Service:					
Principal Retirement	52,500	52,500	52,500	52,500	52,500
Interest & Fiscal Charges	0	0	0	0	0
Total Expenditures	<u>2,377,660</u>	<u>2,377,660</u>	<u>2,442,990</u>	<u>2,030,611</u>	<u>2,376,648</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(2,101,874)</u>	<u>(2,101,874)</u>	<u>(2,139,575)</u>	<u>(1,737,683)</u>	<u>(2,066,583)</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	645,831	645,831	668,890	616,000	608,900
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	<u>645,831</u>	<u>645,831</u>	<u>668,890</u>	<u>616,000</u>	<u>608,900</u>
NET CHANGE IN FUND BALANCE	<u>(1,456,043)</u>	<u>(1,456,043)</u>	<u>(1,470,685)</u>	<u>(1,121,683)</u>	<u>(1,457,683)</u>

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	0	0	0	0	0
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	194,930	194,930	194,942	194,942	186,954
Capital Outlay	0	0	0	0	0
Total Expenditures	194,930	194,930	194,942	194,942	186,954
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(194,930)	(194,930)	(194,942)	(194,942)	(186,954)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(194,930)	(194,930)	(194,942)	(194,942)	(186,954)

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--NATIONAL VOTER REGISTRATION ACT DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	148	148	3,900	3,900	3,811
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	<u>148</u>	<u>148</u>	<u>3,900</u>	<u>3,900</u>	<u>3,811</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(148)</u>	<u>(148)</u>	<u>(3,900)</u>	<u>(3,900)</u>	<u>(3,811)</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>(148)</u>	<u>(148)</u>	<u>(3,900)</u>	<u>(3,900)</u>	<u>(3,811)</u>

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	6,500	6,500	6,500	6,500	6,500
Fines & Forfeitures	15,128	15,128	22,000	22,000	23,571
Licenses & Permits	0	0	0	0	0
Charges for Services	1,830,332	1,830,332	1,800,000	1,800,000	1,763,514
Investment Earnings	83,722	83,722	45,000	45,000	50,685
Miscellaneous	467	467	0	0	0
Total Revenues	<u>1,936,149</u>	<u>1,936,149</u>	<u>1,873,500</u>	<u>1,873,500</u>	<u>1,844,270</u>
EXPENDITURES:					
Justice & Public Safety:					
Salaries	840,479	840,479	843,529	843,529	806,156
Fringe Benefits	0	0	0	0	0
Commodities	53,133	53,133	53,138	57,375	55,855
Services	43,434	43,434	43,464	39,227	40,029
Capital Outlay	0	0	0	0	0
Total Expenditures	<u>937,046</u>	<u>937,046</u>	<u>940,131</u>	<u>940,131</u>	<u>902,040</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>999,103</u>	<u>999,103</u>	<u>933,369</u>	<u>933,369</u>	<u>942,230</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>999,103</u></u>	<u><u>999,103</u></u>	<u><u>933,369</u></u>	<u><u>933,369</u></u>	<u><u>942,230</u></u>

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	15,984	15,984	10,000	10,000	9,429
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	220	220	0	0	1,304
Total Revenues	16,204	16,204	10,000	10,000	10,733
EXPENDITURES:					
Justice & Public Safety:					
Salaries	462,691	462,691	481,094	459,153	435,174
Fringe Benefits	0	0	0	0	0
Commodities	19,600	19,600	19,604	18,500	26,347
Services	495,257	495,257	495,340	405,485	445,926
Capital Outlay	5,457	5,457	5,457	0	13,870
Total Expenditures	983,005	983,005	1,001,495	883,138	921,317
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(966,801)	(966,801)	(991,495)	(873,138)	(910,584)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(966,801)	(966,801)	(991,495)	(873,138)	(910,584)

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	0	0	0	0	0
EXPENDITURES:					
Justice & Public Safety:					
Salaries	23,707	23,707	31,768	19,864	13,837
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	23,707	23,707	31,768	19,864	13,837
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(23,707)	(23,707)	(31,768)	(19,864)	(13,837)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(23,707)	(23,707)	(31,768)	(19,864)	(13,837)

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	39,304	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	17,227	17,227	55,000	55,000	28,963
Investment Earnings	0	0	0	0	0
Miscellaneous	33	33	0	0	68
Total Revenues	17,260	17,260	94,304	55,000	29,031
EXPENDITURES:					
Justice & Public Safety:					
Salaries	869,273	869,273	878,527	820,094	771,878
Fringe Benefits	0	0	0	0	0
Commodities	13,387	13,387	13,436	10,747	15,812
Services	32,253	32,253	32,875	34,255	33,847
Capital Outlay	2,887	2,887	2,887	0	3,207
Total Expenditures	917,800	917,800	927,725	865,096	824,744
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(900,540)	(900,540)	(833,421)	(810,096)	(795,713)
OTHER FINANCING SOURCES (USES):					
Transfers In	438	438	0	0	0
Transfers Out	0	0	(13,273)	(13,273)	(28,400)
Net Other Financing Sources (Uses)	438	438	(13,273)	(13,273)	(28,400)
NET CHANGE IN FUND BALANCE	(900,102)	(900,102)	(846,694)	(823,369)	(824,113)

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	402,867	402,867	404,910	358,800	368,752
Fines & Forfeitures	8,453	8,453	7,300	7,300	8,661
Licenses & Permits	0	0	0	0	0
Charges for Services	242,853	242,853	276,250	276,250	247,276
Investment Earnings	0	0	0	0	0
Miscellaneous	77,173	77,173	53,890	13,000	12,643
Total Revenues	731,346	731,346	742,350	655,350	637,332
EXPENDITURES:					
Justice & Public Safety:					
Salaries	3,293,502	3,293,502	3,383,909	3,325,799	3,132,843
Fringe Benefits	0	0	0	0	0
Commodities	224,808	224,808	229,776	182,622	218,277
Services	367,246	367,246	374,332	442,758	355,567
Capital Outlay	255,170	255,170	256,921	210,000	272,904
Total Expenditures	4,140,726	4,140,726	4,244,938	4,161,179	3,979,591
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,409,380)	(3,409,380)	(3,502,588)	(3,505,829)	(3,342,259)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(2,963)	(2,963)	(2,964)	0	0
Net Other Financing Sources (Uses)	(2,963)	(2,963)	(2,964)	0	0
NET CHANGE IN FUND BALANCE	(3,412,343)	(3,412,343)	(3,505,552)	(3,505,829)	(3,342,259)

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	269,108	269,108	269,853	269,853	320,083
Fines & Forfeitures	884,593	884,593	890,000	890,000	799,342
Licenses & Permits	0	0	0	0	0
Charges for Services	89,170	89,170	85,000	85,000	81,471
Investment Earnings	0	0	0	0	0
Miscellaneous	49	49	0	0	528
Total Revenues	1,242,920	1,242,920	1,244,853	1,244,853	1,201,424
EXPENDITURES:					
Justice & Public Safety:					
Salaries	1,799,302	1,827,168	1,842,515	1,832,041	1,636,997
Fringe Benefits	0	0	0	0	0
Commodities	41,387	41,387	41,390	39,965	35,926
Services	97,363	97,363	110,707	113,652	81,065
Capital Outlay	1,520	1,520	1,520	0	1,169
Total Expenditures	1,939,572	1,967,438	1,996,132	1,985,658	1,755,157
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(696,652)	(724,518)	(751,279)	(740,805)	(553,733)
OTHER FINANCING SOURCES (USES):					
Transfers In	50,366	78,232	57,898	57,898	21,788
Transfers Out	(5,166)	(5,166)	(6,400)	(6,400)	(4,170)
Net Other Financing Sources (Uses)	45,200	73,066	51,498	51,498	17,618
NET CHANGE IN FUND BALANCE	(651,452)	(651,452)	(699,781)	(689,307)	(536,115)

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	1,361	1,361	8,500	8,500	6,500
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	12,934	12,934	11,000	11,000	10,812
Investment Earnings	0	0	0	0	0
Miscellaneous	33	33	0	0	123
Total Revenues	14,328	14,328	19,500	19,500	17,435
EXPENDITURES:					
Justice & Public Safety:					
Salaries	180,354	180,354	186,896	182,836	174,044
Fringe Benefits	0	0	0	0	0
Commodities	17,588	17,588	17,648	12,500	17,516
Services	136,395	136,395	137,264	141,050	153,549
Capital Outlay	0	0	0	0	3,950
Total Expenditures	334,337	334,337	341,808	336,386	349,059
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(320,009)	(320,009)	(322,308)	(316,886)	(331,624)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(320,009)	(320,009)	(322,308)	(316,886)	(331,624)

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	278,092	278,092	280,507	40,000	370,377
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	1,282	0	1,280
Total Revenues	278,092	278,092	281,789	40,000	371,657
EXPENDITURES:					
Justice & Public Safety:					
Salaries	88,184	88,184	89,169	88,169	85,504
Fringe Benefits	0	0	0	0	0
Commodities	4,055	4,055	5,800	5,800	4,619
Services	229,822	229,822	236,613	15,400	280,150
Capital Outlay	18,135	18,135	19,576	0	58,536
Total Expenditures	340,196	340,196	351,158	109,369	428,809
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(62,104)	(62,104)	(69,369)	(69,369)	(57,152)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(62,104)	(62,104)	(69,369)	(69,369)	(57,152)

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	1,091,474	1,091,474	940,402	940,402	1,144,782
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	126	126	0	0	61
Total Revenues	<u>1,091,600</u>	<u>1,091,600</u>	<u>940,402</u>	<u>940,402</u>	<u>1,144,843</u>
EXPENDITURES:					
Justice & Public Safety:					
Salaries	1,352,508	1,352,508	1,541,957	1,541,957	1,289,298
Fringe Benefits	0	0	0	0	0
Commodities	26,029	26,221	27,893	27,150	19,587
Services	124,211	124,211	128,155	130,598	123,886
Capital Outlay	1,700	1,700	1,700	0	1,700
Total Expenditures	<u>1,504,448</u>	<u>1,504,640</u>	<u>1,699,705</u>	<u>1,699,705</u>	<u>1,434,471</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(412,848)</u>	<u>(413,040)</u>	<u>(759,303)</u>	<u>(759,303)</u>	<u>(289,628)</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	0	192	137,145	137,145	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	<u>0</u>	<u>192</u>	<u>137,145</u>	<u>137,145</u>	<u>0</u>
NET CHANGE IN FUND BALANCE	<u>(412,848)</u>	<u>(412,848)</u>	<u>(622,158)</u>	<u>(622,158)</u>	<u>(289,628)</u>

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	569,521	569,521	576,000	576,000	591,774
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	1,022	1,022	0	0	40
Total Revenues	570,543	570,543	576,000	576,000	591,814
EXPENDITURES:					
Justice & Public Safety:					
Salaries	1,181,428	1,181,428	1,306,103	1,306,103	1,189,059
Fringe Benefits	0	0	0	0	0
Commodities	13,205	13,205	16,244	15,670	12,658
Services	8,538	8,538	18,420	18,994	10,887
Capital Outlay	0	0	0	0	0
Total Expenditures	1,203,171	1,203,171	1,340,767	1,340,767	1,212,604
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(632,628)	(632,628)	(764,767)	(764,767)	(620,790)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	84,057	84,057	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	84,057	84,057	0
NET CHANGE IN FUND BALANCE	(632,628)	(632,628)	(680,710)	(680,710)	(620,790)

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	0	0	0	0	0
EXPENDITURES:					
Justice & Public Safety:					
Salaries	405	405	2,000	2,000	135
Fringe Benefits	0	0	0	0	0
Commodities	0	0	315	1,500	3,925
Services	14,577	14,577	16,838	15,653	8,835
Capital Outlay	0	0	0	0	0
Total Expenditures	14,982	14,982	19,153	19,153	12,895
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(14,982)	(14,982)	(19,153)	(19,153)	(12,895)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(14,982)	(14,982)	(19,153)	(19,153)	(12,895)

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	38,793	38,793	55,930	55,930	65,722
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	38,793	38,793	55,930	55,930	65,722
EXPENDITURES:					
Justice & Public Safety:					
Salaries	25,460	25,460	25,840	25,840	24,673
Fringe Benefits	9,116	9,116	9,995	9,995	4,698
Commodities	2,842	2,842	5,092	5,092	0
Services	300	300	2,870	2,870	437
Capital Outlay	0	0	0	0	0
Total Expenditures	37,718	37,718	43,797	43,797	29,808
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,075	1,075	12,133	12,133	35,914
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	1,075	1,075	12,133	12,133	35,914

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	204,072	204,072	186,171	140,600	127,520
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	613,780	613,780	606,000	606,000	596,365
Investment Earnings	0	0	0	0	0
Miscellaneous	22,229	22,229	14,400	14,400	80,840
Total Revenues	840,081	840,081	806,571	761,000	804,725
EXPENDITURES:					
Justice & Public Safety:					
Salaries	4,123,148	4,123,148	4,196,491	4,196,491	4,077,624
Fringe Benefits	0	0	0	0	0
Commodities	222,158	222,158	262,465	259,614	238,516
Services	1,091,305	1,091,305	1,187,522	1,197,729	1,011,099
Capital Outlay	52,882	52,882	52,882	0	15,714
Total Expenditures	5,489,493	5,489,493	5,699,360	5,653,834	5,342,953
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(4,649,412)	(4,649,412)	(4,892,789)	(4,892,834)	(4,538,228)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	(4,264)
Net Other Financing Sources (Uses)	0	0	0	0	(4,264)
NET CHANGE IN FUND BALANCE	(4,649,412)	(4,649,412)	(4,892,789)	(4,892,834)	(4,542,492)

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	355,749	355,749	369,603	369,603	315,705
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	<u>355,749</u>	<u>355,749</u>	<u>369,603</u>	<u>369,603</u>	<u>315,705</u>
EXPENDITURES:					
Justice & Public Safety:					
Salaries	237,946	237,946	246,789	246,789	220,177
Fringe Benefits	65,305	65,305	74,356	74,356	61,044
Commodities	8,288	8,288	10,090	10,016	9,772
Services	12,427	12,427	13,725	12,327	13,526
Capital Outlay	3,931	3,931	4,128	1,500	3,265
Total Expenditures	<u>327,897</u>	<u>327,897</u>	<u>349,088</u>	<u>344,988</u>	<u>307,784</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>27,852</u>	<u>27,852</u>	<u>20,515</u>	<u>24,615</u>	<u>7,921</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>27,852</u></u>	<u><u>27,852</u></u>	<u><u>20,515</u></u>	<u><u>24,615</u></u>	<u><u>7,921</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--SHERIFF'S D.A.R.E. & EXPLORER PROGRAMS DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	1,250	1,250	350	350	375
Total Revenues	1,250	1,250	350	350	375
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	822	822	822	500	4,017
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	822	822	822	500	4,017
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	428	428	(472)	(150)	(3,642)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	428	428	(472)	(150)	(3,642)

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	63,168	63,168	130,000	130,000	107,813
Charges for Services	20,220	20,220	17,000	17,000	10,750
Investment Earnings	0	0	0	0	0
Miscellaneous	577	577	250	250	197
Total Revenues	83,965	83,965	147,250	147,250	118,760
EXPENDITURES:					
Development:					
Salaries	229,322	229,322	254,474	254,474	5,805
Fringe Benefits	0	0	0	0	0
Commodities	7,608	7,608	7,840	7,100	0
Services	86,319	86,319	101,863	96,593	330,085
Capital Outlay	0	0	0	0	0
Total Expenditures	323,249	323,249	364,177	358,167	335,890
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(239,284)	(239,284)	(216,927)	(210,917)	(217,130)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	6,010	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	6,010	0	0
NET CHANGE IN FUND BALANCE	(239,284)	(239,284)	(210,917)	(210,917)	(217,130)

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$6,275,401	\$6,275,401	\$6,304,472	\$6,304,472	\$6,163,108
Hotel / Motel Tax	12,533	12,533	12,000	12,000	13,085
County Auto Rental Tax	19,494	19,494	16,000	16,000	18,114
Intergovernmental Revenue	10,282,609	10,282,609	10,038,765	10,038,765	10,197,921
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	23,200	23,200	18,000	18,000	22,780
Investment Earnings	81,026	81,026	90,000	90,000	86,407
Miscellaneous	130	130	0	0	0
Total Revenues	16,694,393	16,694,393	16,479,237	16,479,237	16,501,415
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	322,049	323,331	323,331	319,823	286,391
Commodities	0	0	0	0	560
Services	166,130	177,152	191,795	124,225	288,729
Capital Outlay	4,062	4,062	8,124	0	54,186
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	1,376,189	1,365,941	1,365,942	1,351,121	1,237,050
Services	3,775	3,775	3,775	3,775	4,210
Social Services:					
Services	26,500	26,500	26,500	26,500	26,500
Development:					
Fringe Benefits	22,135	21,970	21,970	21,732	22,269
Debt Service:					
Principal Retirement	122,959	122,959	122,960	123,381	70,737
Interest & Fiscal Charges	421	421	422	0	108
Total Expenditures	2,044,220	2,046,111	2,064,819	1,970,557	1,990,740
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	14,650,173	14,648,282	14,414,418	14,508,680	14,510,675
OTHER FINANCING SOURCES (USES):					
Capital Lease Financing	0	0	0	0	245,056
Transfers In	104,138	118,868	70,892	70,892	37,532
Transfers Out	(2,523,487)	(2,536,326)	(2,536,327)	(558,097)	(660,719)
Net Other Financing Sources (Uses)	(2,419,349)	(2,417,458)	(2,465,435)	(487,205)	(378,131)
NET CHANGE IN FUND BALANCE	12,230,824	12,230,824	11,948,983	14,021,475	14,132,544

SPECIAL REVENUE FUNDS

Purpose: Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted by law or administrative action to expenditure for specific purposes.

COUNTY OF CHAMPAIGN, ILLINOIS
 MENTAL HEALTH FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2006 and 2005

	2006	2005
<u>ASSETS</u>		
Cash	\$401,026	\$326,893
Investments	1,000,000	1,130,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	3,047,338	2,862,897
Intergovernmental	0	0
Accrued Interest	3,464	2,000
Other	87	0
Due From Other Funds	0	0
Total Assets	4,451,915	4,321,790
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	10,186	8,783
Accounts Payable	55,037	126,332
Intergovernmental Payable	0	0
Due To Other Funds	11,969	14,780
Funds Held For Others	0	0
Deferred Revenues	3,047,338	2,862,897
Total Liabilities	3,124,530	3,012,792
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	1,327,385	1,308,998
Total Fund Balance (Deficit)	1,327,385	1,308,998
Total Liabilities and Fund Balance	4,451,915	4,321,790

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$2,875,517	\$2,875,517	\$2,888,569	\$2,888,569	\$2,712,143
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	88,410	88,410	88,410	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	35,985	35,985	12,500	12,500	24,289
Miscellaneous	342	342	0	0	229
Total Revenues	<u>3,000,254</u>	<u>3,000,254</u>	<u>2,989,479</u>	<u>2,901,069</u>	<u>2,736,661</u>
EXPENDITURES:					
Health:					
Salaries	294,027	294,027	298,665	245,054	263,140
Fringe Benefits	71,966	71,966	76,950	63,356	64,638
Commodities	7,865	7,865	8,595	7,006	9,087
Services	2,601,459	2,601,459	2,625,186	2,581,531	2,464,488
Capital Outlay	6,550	6,550	6,550	4,122	6,335
Total Expenditures	<u>2,981,867</u>	<u>2,981,867</u>	<u>3,015,946</u>	<u>2,901,069</u>	<u>2,807,688</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>18,387</u>	<u>18,387</u>	<u>(26,467)</u>	<u>0</u>	<u>(71,027)</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	18,387	18,387	(26,467)	0	(71,027)
FUND BALANCE (DEFICIT)--Beginning of Year	<u>1,308,998</u>	<u>1,308,998</u>	<u>1,308,998</u>	<u>1,308,998</u>	<u>1,380,025</u>
FUND BALANCE (DEFICIT)--End of Year	<u>1,327,385</u>	<u>1,327,385</u>	<u>1,282,531</u>	<u>1,308,998</u>	<u>1,308,998</u>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		<u>1,327,385</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
 DEVELOPMENTAL DISABILITY FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
Cash	\$357,733	\$717,446
Investments	1,150,000	140,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	2,981,287	2,760,750
Intergovernmental	0	0
Accrued Interest	2,272	894
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u><u>4,491,292</u></u>	<u><u>3,619,090</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	2,970	6,039
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	<u>2,981,287</u>	<u>2,760,750</u>
Total Liabilities	<u>2,984,257</u>	<u>2,766,789</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>1,507,035</u>	<u>852,301</u>
Total Fund Balance (Deficit)	<u>1,507,035</u>	<u>852,301</u>
Total Liabilities and Fund Balance	<u><u>4,491,292</u></u>	<u><u>3,619,090</u></u>

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$2,812,740	\$2,812,740	\$2,780,491	\$2,780,491	\$2,609,925
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	27,857	27,857	0	0	13,107
Miscellaneous	0	0	0	0	0
Total Revenues	<u>2,840,597</u>	<u>2,840,597</u>	<u>2,780,491</u>	<u>2,780,491</u>	<u>2,623,032</u>
EXPENDITURES:					
Health:					
Salaries	0	0	0	53,706	0
Fringe Benefits	0	0	0	13,499	0
Commodities	0	0	0	1,494	0
Services	2,185,863	2,185,863	2,780,491	2,710,914	1,770,731
Capital Outlay	0	0	0	878	0
Total Expenditures	<u>2,185,863</u>	<u>2,185,863</u>	<u>2,780,491</u>	<u>2,780,491</u>	<u>1,770,731</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>654,734</u>	<u>654,734</u>	<u>0</u>	<u>0</u>	<u>852,301</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	654,734	654,734	0	0	852,301
FUND BALANCE (DEFICIT)--Beginning of Year	<u>852,301</u>	<u>852,301</u>	<u>852,301</u>	<u>852,301</u>	<u>0</u>
FUND BALANCE (DEFICIT)--End of Year	<u>1,507,035</u>	<u>1,507,035</u>	<u>852,301</u>	<u>852,301</u>	<u>852,301</u>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		<u>1,507,035</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY MOTOR FUEL TAX FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2006 and 2005

	2006	2005
<u>ASSETS</u>		
Cash	\$1,564,955	\$629,868
Investments	5,071,000	9,730,104
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	217,652	223,743
Accrued Interest	35,496	11,138
Other	0	0
Due From Other Funds	0	0
Total Assets	6,889,103	10,594,853
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	3,592	3,207
Accounts Payable	232,248	310,169
Intergovernmental Payable	0	0
Due To Other Funds	10,723	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	246,563	313,376
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	6,642,540	10,281,477
Total Fund Balance (Deficit)	6,642,540	10,281,477
Total Liabilities and Fund Balance	6,889,103	10,594,853

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	2,968,056	2,968,056	2,935,954	2,935,954	3,261,208
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	504,105	504,105	318,000	318,000	323,719
Miscellaneous	0	0	0	0	0
Total Revenues	3,472,161	3,472,161	3,253,954	3,253,954	3,584,927
EXPENDITURES:					
Highways & Bridges:					
Salaries	113,825	113,825	113,825	113,825	108,768
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	751,621	751,621	1,061,000	1,830,000	924,750
Capital Outlay	1,683,471	1,683,471	1,699,087	1,125,000	4,127,646
Total Expenditures	2,548,917	2,548,917	2,873,912	3,068,825	5,161,164
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	923,244	923,244	380,042	185,129	(1,576,237)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(4,562,181)	(4,562,181)	(5,194,913)	(5,000,000)	0
Net Other Financing Sources (Uses)	(4,562,181)	(4,562,181)	(5,194,913)	(5,000,000)	0
NET CHANGE IN FUND BALANCE	(3,638,937)	(3,638,937)	(4,814,871)	(4,814,871)	(1,576,237)
FUND BALANCE (DEFICIT)--Beginning of Year	10,281,477	10,281,477	10,281,477	10,281,477	11,857,714
FUND BALANCE (DEFICIT)--End of Year	6,642,540	6,642,540	5,466,606	5,466,606	10,281,477
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		6,642,540			

COUNTY OF CHAMPAIGN, ILLINOIS
 REGIONAL PLANNING COMMISSION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
Cash	\$250	\$60,765
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	108,434	96,177
Accrued Interest	0	0
Other	3,232	8,800
Due From Other Funds	55,116	70,161
Advances to Other Funds	<u>221,609</u>	<u>195,340</u>
 Total Assets	 <u><u>388,641</u></u>	 <u><u>431,243</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	57,155	57,533
Accounts Payable	67,330	80,291
Intergovernmental Payable	0	0
Due To Other Funds	250,133	290,453
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
 Total Liabilities	 <u><u>374,618</u></u>	 <u><u>428,277</u></u>
 FUND BALANCE (DEFICIT):		
Reserved for Long Term Receivables	221,609	195,340
Unreserved, Undesignated	<u>(207,586)</u>	<u>(192,374)</u>
 Total Fund Balance (Deficit)	 <u><u>14,023</u></u>	 <u><u>2,966</u></u>
 Total Liabilities and Fund Balance	 <u><u><u>388,641</u></u></u>	 <u><u><u>431,243</u></u></u>

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	2,279,884	2,279,884	3,258,655	2,943,502	1,901,344
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	634,676	634,676	1,251,840	1,202,840	898,892
Investment Earnings	0	0	3,000	3,000	0
Miscellaneous	55,326	55,326	198,460	198,460	63,680
Total Revenues	2,969,886	2,969,886	4,711,955	4,347,802	2,863,916
EXPENDITURES:					
Development:					
Salaries	1,697,702	1,697,702	3,077,567	3,074,407	1,889,411
Fringe Benefits	433,737	433,737	474,375	477,000	422,261
Commodities	84,377	84,377	307,510	292,075	102,794
Services	911,966	911,966	1,783,355	1,455,800	913,835
Capital Outlay	14,604	14,604	124,575	130,250	19,096
Total Expenditures	3,142,386	3,142,386	5,767,382	5,429,532	3,347,397
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(172,500)	(172,500)	(1,055,427)	(1,081,730)	(483,481)
OTHER FINANCING SOURCES (USES):					
Transfers In	437,578	379,027	573,378	528,250	460,584
Transfers Out	(254,021)	(254,021)	(325,050)	(253,750)	(296,238)
Net Other Financing Sources (Uses)	183,557	125,006	248,328	274,500	164,346
NET CHANGE IN FUND BALANCE	11,057	(47,494)	(807,099)	(807,230)	(319,135)
FUND BALANCE (DEFICIT)--Beginning of Year	2,966	(226,717)	(226,717)	(226,717)	322,101
FUND BALANCE (DEFICIT)--End of Year	14,023	(274,211)	(1,033,816)	(1,033,947)	2,966
Revenues/Sources Conversion to GAAP Basis		58,551			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		229,683			
GAAP Basis Fund Balance (Deficit)		14,023			

COUNTY OF CHAMPAIGN, ILLINOIS
 REGIONAL PLANNING COMMISSION ECONOMIC DEVELOPMENT LOAN FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
Cash	\$473,516	\$277,570
Investments	2,300,000	2,500,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Program Loans--Current Portion	304,109	345,969
Accrued Interest	22,547	10,224
Other	0	0
Due From Other Funds	142,840	180,381
Program Loans Receivable--Long Term Portion	<u>2,693,826</u>	<u>2,536,241</u>
 Total Assets	 <u><u>5,936,838</u></u>	 <u><u>5,850,385</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	31,911	14,998
Funds Held For Others	0	0
Deferred Revenues	0	0
Advances from Other Funds	<u>221,609</u>	<u>195,340</u>
 Total Liabilities	 <u>253,520</u>	 <u>210,338</u>
 FUND BALANCE (DEFICIT):		
Reserved for Long Term Receivables	2,693,826	2,536,241
Unreserved, Undesignated	<u>2,989,492</u>	<u>3,103,806</u>
 Total Fund Balance (Deficit)	 <u>5,683,318</u>	 <u>5,640,047</u>
 Total Liabilities and Fund Balance	 <u><u>5,936,838</u></u>	 <u><u>5,850,385</u></u>

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	51,585	51,585	85,000	85,000	114,579
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	98,309	98,309	94,000	94,000	88,448
Investment Earnings	138,083	138,083	55,950	55,950	60,606
Miscellaneous	0	0	8,200	8,200	3,382
Total Revenues	287,977	287,977	243,150	243,150	267,015
EXPENDITURES:					
Development:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	36,456	36,456	131,460	105,000	31,975
Bad Debts	6,770	6,770	71,000	90,000	56,250
Capital Outlay	0	0	0	0	0
Total Expenditures	43,226	43,226	202,460	195,000	88,225
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	244,751	244,751	40,690	48,150	178,790
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(201,480)	(201,480)	(283,540)	(276,000)	(172,847)
Net Other Financing Sources (Uses)	(201,480)	(201,480)	(283,540)	(276,000)	(172,847)
NET CHANGE IN FUND BALANCE	43,271	43,271	(242,850)	(227,850)	5,943
FUND BALANCE (DEFICIT)--Beginning of Year	5,640,047	5,640,047	5,640,047	5,640,047	5,634,104
FUND BALANCE (DEFICIT)--End of Year	5,683,318	5,683,318	5,397,197	5,412,197	5,640,047
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		5,683,318			

COUNTY OF CHAMPAIGN, ILLINOIS
 GEOGRAPHIC INFORMATION SYSTEM FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
Cash	\$74,173	\$104,485
Investments	450,000	400,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>24,114</u>	<u>29,266</u>
 Total Assets	 <u><u>548,287</u></u>	 <u><u>533,751</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	5,743
Intergovernmental Payable	0	28,750
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
 Total Liabilities	 <u>0</u>	 <u>34,493</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>548,287</u>	<u>499,258</u>
 Total Fund Balance (Deficit)	 <u>548,287</u>	 <u>499,258</u>
 Total Liabilities and Fund Balance	 <u><u>548,287</u></u>	 <u><u>533,751</u></u>

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	319,724	319,724	330,000	330,000	347,030
Investment Earnings	23,392	23,392	8,000	8,000	13,388
Miscellaneous	0	0	0	0	0
Total Revenues	343,116	343,116	338,000	338,000	360,418
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	253,556	253,556	264,114	265,794	295,446
Capital Outlay	17,620	17,620	19,028	30,000	13,935
Total Expenditures	271,176	271,176	283,142	295,794	309,381
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	71,940	71,940	54,858	42,206	51,037
OTHER FINANCING SOURCES (USES):					
Proceeds from Sale of Capital Assets	0	0	0	0	0
Transfers In	0	0	0	0	0
Transfers Out	(22,911)	(22,911)	(22,912)	(1,850)	(4,630)
Net Other Financing Sources (Uses)	(22,911)	(22,911)	(22,912)	(1,850)	(4,630)
NET CHANGE IN FUND BALANCE	49,029	49,029	31,946	40,356	46,407
FUND BALANCE (DEFICIT)--Beginning of Year	499,258	499,258	499,258	499,258	452,851
FUND BALANCE (DEFICIT)--End of Year	548,287	548,287	531,204	539,614	499,258
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		548,287			

COUNTY OF CHAMPAIGN, ILLINOIS
 WORKING CASH FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2006 and 2005

	2006	2005
<u>ASSETS</u>		
Cash	\$8,804	\$35,503
Investments	388,000	350,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	2,229
Other	0	0
Due From Other Funds	0	0
Total Assets	396,804	387,732
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	19,090	7,789
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	19,090	7,789
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	377,714	379,943
Total Fund Balance (Deficit)	377,714	379,943
Total Liabilities and Fund Balance	396,804	387,732

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	16,861	16,861	19,091	8,000	10,018
Miscellaneous	0	0	0	0	0
Total Revenues	16,861	16,861	19,091	8,000	10,018
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	16,861	16,861	19,091	8,000	10,018
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(19,090)	(19,090)	(19,091)	(8,000)	(7,789)
Net Other Financing Sources (Uses)	(19,090)	(19,090)	(19,091)	(8,000)	(7,789)
NET CHANGE IN FUND BALANCE	(2,229)	(2,229)	0	0	2,229
FUND BALANCE (DEFICIT)--Beginning of Year	379,943	379,943	379,943	379,943	377,714
FUND BALANCE (DEFICIT)--End of Year	377,714	377,714	379,943	379,943	379,943
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		377,714			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY CLERK DEATH CERTIFICATE SURCHARGE FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
Cash	\$768	\$112
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	<u>0</u>	<u>0</u>
 Total Assets	 <u><u>768</u></u>	 <u><u>112</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	768	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
 Total Liabilities	 <u>768</u>	 <u>0</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>0</u>	<u>112</u>
 Total Fund Balance (Deficit)	 <u>0</u>	 <u>112</u>
 Total Liabilities and Fund Balance	 <u><u>768</u></u>	 <u><u>112</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY CLERK DEATH CERTIFICATE SURCHARGE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	2,476	2,476	4,000	4,000	2,224
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	2,476	2,476	4,000	4,000	2,224
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	2,588	2,588	4,000	4,000	2,280
Capital Outlay	0	0	0	0	0
Total Expenditures	2,588	2,588	4,000	4,000	2,280
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(112)	(112)	0	0	(56)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(112)	(112)	0	0	(56)
FUND BALANCE (DEFICIT)--Beginning of Year	112	112	112	112	168
FUND BALANCE (DEFICIT)--End of Year	0	0	112	112	112
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		0			

COUNTY OF CHAMPAIGN, ILLINOIS
 RECORDER'S AUTOMATION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2006 and 2005

	2006	2005
<u>ASSETS</u>		
Cash	\$228,839	\$215,749
Investments	350,000	350,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	12,130	17,142
Total Assets	590,969	582,891
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	1,784	1,589
Accounts Payable	4,585	11,984
Intergovernmental Payable	0	0
Due To Other Funds	288	839
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	6,657	14,412
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	584,312	568,479
Total Fund Balance (Deficit)	584,312	568,479
Total Liabilities and Fund Balance	590,969	582,891

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	145,217	145,217	160,000	160,000	155,621
Investment Earnings	25,423	25,423	3,500	3,500	14,644
Miscellaneous	16,389	16,389	0	0	47,788
Total Revenues	187,029	187,029	163,500	163,500	218,053
EXPENDITURES:					
General Government:					
Salaries	50,009	50,009	50,397	54,023	49,833
Fringe Benefits	13,571	13,571	14,901	11,275	8,783
Commodities	2,262	2,262	16,780	16,280	17,512
Services	53,837	53,837	101,510	102,010	43,486
Capital Outlay	51,517	51,517	90,000	90,000	40,660
Total Expenditures	171,196	171,196	273,588	273,588	160,274
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	15,833	15,833	(110,088)	(110,088)	57,779
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	15,833	15,833	(110,088)	(110,088)	57,779
FUND BALANCE (DEFICIT)--Beginning of Year	568,479	568,479	568,479	568,479	510,700
FUND BALANCE (DEFICIT)--End of Year	584,312	584,312	458,391	458,391	568,479
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		584,312			

COUNTY OF CHAMPAIGN, ILLINOIS
TAX SALE AUTOMATION FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
Cash	\$30,044	\$45,407
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	135	0
Due From Other Funds	<u>23,715</u>	<u>0</u>
 Total Assets	 <u><u>53,894</u></u>	 <u><u>45,407</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	1,916	258
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
 Total Liabilities	 <u>1,916</u>	 <u>258</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>51,978</u>	<u>45,149</u>
 Total Fund Balance (Deficit)	 <u>51,978</u>	 <u>45,149</u>
 Total Liabilities and Fund Balance	 <u><u>53,894</u></u>	 <u><u>45,407</u></u>

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	28,091	28,091	25,000	25,000	32,364
Investment Earnings	2,111	2,111	850	850	1,043
Miscellaneous	250	250	0	0	0
Total Revenues	30,452	30,452	25,850	25,850	33,407
EXPENDITURES:					
General Government:					
Salaries	5,995	5,995	9,500	9,500	8,827
Fringe Benefits	708	708	1,127	1,127	1,036
Commodities	1,706	1,706	1,706	1,500	820
Services	11,222	11,222	11,501	10,700	9,445
Capital Outlay	3,992	3,992	3,993	5,000	15,550
Total Expenditures	23,623	23,623	27,827	27,827	35,678
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	6,829	6,829	(1,977)	(1,977)	(2,271)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	6,829	6,829	(1,977)	(1,977)	(2,271)
FUND BALANCE (DEFICIT)--Beginning of Year	45,149	45,149	45,149	45,149	47,420
FUND BALANCE (DEFICIT)--End of Year	51,978	51,978	43,172	43,172	45,149
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		51,978			

COUNTY OF CHAMPAIGN, ILLINOIS
PROPERTY TAX INTEREST FEE FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
Cash	\$46,072	\$42,218
Investments	100,000	70,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
 Total Assets	 <u>146,072</u>	 <u>112,218</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
 Total Liabilities	 <u>0</u>	 <u>0</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>146,072</u>	<u>112,218</u>
 Total Fund Balance (Deficit)	 <u>146,072</u>	 <u>112,218</u>
 Total Liabilities and Fund Balance	 <u>146,072</u>	 <u>112,218</u>

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	42,600	42,600	36,000	36,000	40,440
Investment Earnings	3,754	3,754	1,400	1,400	1,451
Miscellaneous	0	0	0	0	0
Total Revenues	46,354	46,354	37,400	37,400	41,891
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	46,354	46,354	37,400	37,400	41,891
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(12,500)	(12,500)	(12,500)	0	0
Net Other Financing Sources (Uses)	(12,500)	(12,500)	(12,500)	0	0
NET CHANGE IN FUND BALANCE	33,854	33,854	24,900	37,400	41,891
FUND BALANCE (DEFICIT)--Beginning of Year	112,218	112,218	112,218	112,218	70,327
FUND BALANCE (DEFICIT)--End of Year	146,072	146,072	137,118	149,618	112,218
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		146,072			

COUNTY OF CHAMPAIGN, ILLINOIS
ELECTION ASSISTANCE / ACCESSIBILITY GRANT FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2006 and 2005

	2006	2005
<u>ASSETS</u>		
Cash	\$136,208	\$56,301
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	0	0
 Total Assets	 136,208	 56,301
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	107,020	9,013
Intergovernmental Payable	0	0
Due To Other Funds	10,173	0
Funds Held For Others	0	0
Deferred Revenues	0	0
 Total Liabilities	 117,193	 9,013
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	19,015	47,288
 Total Fund Balance (Deficit)	 19,015	 47,288
 Total Liabilities and Fund Balance	 136,208	 56,301

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	1,215,106	1,215,106	1,173,464	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	8,048	8,048	0	0	1,540
Miscellaneous	0	0	0	0	0
Total Revenues	1,223,154	1,223,154	1,173,464	0	1,540
EXPENDITURES:					
General Government:					
Salaries	0	7,211	22,219	7,000	0
Fringe Benefits	0	0	0	0	0
Commodities	116,828	106,970	117,200	17,000	4,448
Services	51,384	43,858	110,800	26,000	6,200
Capital Outlay	1,083,215	1,083,215	1,104,611	0	2,565
Total Expenditures	1,251,427	1,241,254	1,354,830	50,000	13,213
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(28,273)	(18,100)	(181,366)	(50,000)	(11,673)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	(10,173)	(30,000)	0	0
Net Other Financing Sources (Uses)	0	(10,173)	(30,000)	0	0
NET CHANGE IN FUND BALANCE	(28,273)	(28,273)	(211,366)	(50,000)	(11,673)
FUND BALANCE (DEFICIT)--Beginning of Year	47,288	47,288	47,288	47,288	58,961
FUND BALANCE (DEFICIT)--End of Year	19,015	19,015	(164,078)	(2,712)	47,288
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		19,015			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY CLERK'S AUTOMATION FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
Cash	\$94,252	\$90,457
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
	<u>94,252</u>	<u>90,457</u>
Total Assets	<u><u>94,252</u></u>	<u><u>90,457</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	286	0
Accounts Payable	547	447
Intergovernmental Payable	0	0
Due To Other Funds	47	66
Funds Held For Others	0	0
Deferred Revenues	0	0
	<u>880</u>	<u>513</u>
Total Liabilities	<u>880</u>	<u>513</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>93,372</u>	<u>89,944</u>
Total Fund Balance (Deficit)	<u>93,372</u>	<u>89,944</u>
Total Liabilities and Fund Balance	<u><u>94,252</u></u>	<u><u>90,457</u></u>

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	26,446	26,446	20,000	20,000	22,868
Investment Earnings	4,022	4,022	1,800	1,800	2,429
Miscellaneous	7,366	7,366	10,000	10,000	5,642
Total Revenues	37,834	37,834	31,800	31,800	30,939
EXPENDITURES:					
General Government:					
Salaries	11,538	11,538	15,373	15,373	13,874
Fringe Benefits	1,757	1,757	2,100	2,100	1,955
Commodities	9,592	9,592	15,000	16,000	14,630
Services	4,378	4,378	18,000	15,000	6,183
Capital Outlay	7,141	7,141	18,000	20,000	5,207
Total Expenditures	34,406	34,406	68,473	68,473	41,849
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,428	3,428	(36,673)	(36,673)	(10,910)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	3,428	3,428	(36,673)	(36,673)	(10,910)
FUND BALANCE (DEFICIT)--Beginning of Year	89,944	89,944	89,944	89,944	100,854
FUND BALANCE (DEFICIT)--End of Year	93,372	93,372	53,271	53,271	89,944
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		93,372			

COUNTY OF CHAMPAIGN, ILLINOIS
SOLID WASTE MANAGEMENT FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
Cash	\$73,349	\$72,446
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	<u>73,349</u>	<u>72,446</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	<u>0</u>	<u>0</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>73,349</u>	<u>72,446</u>
Total Fund Balance (Deficit)	<u>73,349</u>	<u>72,446</u>
Total Liabilities and Fund Balance	<u>73,349</u>	<u>72,446</u>

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	1,550	1,550	1,600	1,600	1,600
Charges for Services	0	0	0	0	0
Investment Earnings	3,394	3,394	1,800	1,800	2,195
Miscellaneous	0	0	0	0	0
Total Revenues	4,944	4,944	3,400	3,400	3,795
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	312	312	500	500	0
Services	632	632	1,178	2,775	30,075
Capital Outlay	0	0	0	0	0
Total Expenditures	944	944	1,678	3,275	30,075
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	4,000	4,000	1,722	125	(26,280)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(3,097)	(3,097)	(3,097)	(1,500)	(1,326)
Net Other Financing Sources (Uses)	(3,097)	(3,097)	(3,097)	(1,500)	(1,326)
NET CHANGE IN FUND BALANCE	903	903	(1,375)	(1,375)	(27,606)
FUND BALANCE (DEFICIT)--Beginning of Year	72,446	72,446	72,446	72,446	100,052
FUND BALANCE (DEFICIT)--End of Year	73,349	73,349	71,071	71,071	72,446
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		73,349			

COUNTY OF CHAMPAIGN, ILLINOIS
ANIMAL CONTROL FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
Cash	\$95,964	\$62,732
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	912	17,812
Accrued Interest	0	0
Other	1,275	1,581
Due From Other Funds	0	0
	<u>0</u>	<u>0</u>
Total Assets	<u>98,151</u>	<u>82,125</u>
<u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	7,584	6,944
Accounts Payable	16,805	7,339
Intergovernmental Payable	0	0
Due To Other Funds	19,875	11,711
Funds Held For Others	0	0
Deferred Revenues	0	0
	<u>0</u>	<u>0</u>
Total Liabilities	<u>44,264</u>	<u>25,994</u>
FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>53,887</u>	<u>56,131</u>
Total Fund Balance (Deficit)	<u>53,887</u>	<u>56,131</u>
Total Liabilities and Fund Balance	<u>98,151</u>	<u>82,125</u>

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	198,057	198,057	198,681	198,681	87,367
Fines & Forfeitures	4,245	4,245	15,000	15,000	7,515
Licenses & Permits	202,057	202,057	227,500	227,500	217,508
Charges for Services	40,923	40,923	42,200	42,200	1,640
Investment Earnings	2,854	2,854	1,000	1,000	1,774
Miscellaneous	10,109	10,109	9,979	0	10,000
Total Revenues	<u>458,245</u>	<u>458,245</u>	<u>494,360</u>	<u>484,381</u>	<u>325,804</u>
EXPENDITURES:					
Justice & Public Safety:					
Salaries	247,289	247,289	264,656	263,467	160,345
Fringe Benefits	74,848	74,848	90,982	92,171	41,730
Commodities	64,057	64,057	70,802	53,155	49,050
Services	67,051	59,469	70,817	59,360	61,932
Capital Outlay	7,244	7,244	7,335	15,100	15,462
Debt Service:					
Principal Retirement	0	0	10,684	18,266	0
Interest & Fiscal Charges	0	0	11,135	11,135	0
Total Expenditures	<u>460,489</u>	<u>452,907</u>	<u>526,411</u>	<u>512,654</u>	<u>328,519</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(2,244)</u>	<u>5,338</u>	<u>(32,051)</u>	<u>(28,273)</u>	<u>(2,715)</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	(7,582)	(9,472)	0	0
Net Other Financing Sources (Uses)	<u>0</u>	<u>(7,582)</u>	<u>(9,472)</u>	<u>0</u>	<u>0</u>
NET CHANGE IN FUND BALANCE	<u>(2,244)</u>	<u>(2,244)</u>	<u>(41,523)</u>	<u>(28,273)</u>	<u>(2,715)</u>
FUND BALANCE (DEFICIT)--Beginning of Year	<u>56,131</u>	<u>56,131</u>	<u>56,131</u>	<u>56,131</u>	<u>58,846</u>
FUND BALANCE (DEFICIT)--End of Year	<u><u>53,887</u></u>	<u><u>53,887</u></u>	<u><u>14,608</u></u>	<u><u>27,858</u></u>	<u><u>56,131</u></u>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		<u><u>53,887</u></u>			

COUNTY OF CHAMPAIGN, ILLINOIS
LAW LIBRARY FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
Cash	\$117,783	\$88,102
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
	<u>0</u>	<u>0</u>
Total Assets	<u>117,783</u>	<u>88,102</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	336	290
Accounts Payable	4,772	1,894
Intergovernmental Payable	0	0
Due To Other Funds	55	161
Funds Held For Others	0	0
Deferred Revenues	0	0
	<u>0</u>	<u>0</u>
Total Liabilities	<u>5,163</u>	<u>2,345</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>112,620</u>	<u>85,757</u>
Total Fund Balance (Deficit)	<u>112,620</u>	<u>85,757</u>
Total Liabilities and Fund Balance	<u>117,783</u>	<u>88,102</u>

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	67,740	67,740	66,000	66,000	70,151
Investment Earnings	4,410	4,410	225	225	1,758
Miscellaneous	20	20	0	0	493
Total Revenues	72,170	72,170	66,225	66,225	72,402
EXPENDITURES:					
Justice & Public Safety:					
Salaries	9,740	9,740	18,263	18,263	2,247
Fringe Benefits	1,558	1,558	8,475	8,475	358
Commodities	33,859	33,859	38,961	39,030	27,703
Services	150	150	819	750	235
Capital Outlay	0	0	0	0	1,119
Total Expenditures	45,307	45,307	66,518	66,518	31,662
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	26,863	26,863	(293)	(293)	40,740
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	26,863	26,863	(293)	(293)	40,740
FUND BALANCE (DEFICIT)--Beginning of Year	85,757	85,757	85,757	85,757	45,017
FUND BALANCE (DEFICIT)--End of Year	112,620	112,620	85,464	85,464	85,757
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		112,620			

COUNTY OF CHAMPAIGN, ILLINOIS
PUBLIC SAFETY SALES TAX FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2006 and 2005

	2006	2005
<u>ASSETS</u>		
Cash	\$51,404	\$990,913
Investments	5,555,000	4,145,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	354,751	349,449
Accrued Interest	65,544	42,517
Other	0	0
Due From Other Funds	0	0
Total Assets	6,026,699	5,527,879
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	115,237
Intergovernmental Payable	0	0
Due To Other Funds	722,519	241,774
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	722,519	357,011
 FUND BALANCE (DEFICIT):		
Reserved for Debt Service	1,195,898	1,545,848
Unreserved, Undesignated	4,108,282	3,625,020
Total Fund Balance (Deficit)	5,304,180	5,170,868
Total Liabilities and Fund Balance	6,026,699	5,527,879

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	4,220,430	4,220,430	4,163,784	4,163,784	4,034,116
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	201,488	201,488	96,383	96,383	123,792
Miscellaneous	1,521	1,521	0	0	0
Total Revenues	4,423,439	4,423,439	4,260,167	4,260,167	4,157,908
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	81
Services	258,250	437,733	760,542	686,559	746,779
Capital Outlay	0	0	72,570	120,270	229,333
Debt Service:					
Principal Retirement	750,505	750,505	750,506	697,279	254,328
Interest & Fiscal Charges	1,370,958	1,370,958	1,370,959	1,366,905	1,086,833
Total Expenditures	2,379,713	2,559,196	2,954,577	2,871,013	2,317,354
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,043,726	1,864,243	1,305,590	1,389,154	1,840,554
OTHER FINANCING SOURCES (USES):					
Sale of Refunding Bonds	0	0	0	0	18,440,000
Premium on Refunding Bonds	0	0	0	0	526,639
Payment to Bond Refunding Escrow Agent	0	0	0	0	(18,731,441)
Capital Lease Financing	0	0	0	0	164,108
Transfers In	53,000	53,000	78,000	0	0
Transfers Out	(1,963,414)	(1,783,931)	(1,797,322)	(1,797,362)	(1,921,046)
Net Other Financing Sources (Uses)	(1,910,414)	(1,730,931)	(1,719,322)	(1,797,362)	(1,521,740)
NET CHANGE IN FUND BALANCE	133,312	133,312	(413,732)	(408,208)	318,814
FUND BALANCE (DEFICIT)--Beginning of Year	5,170,868	5,170,868	5,170,868	5,170,868	4,852,054
FUND BALANCE (DEFICIT)--End of Year	5,304,180	5,304,180	4,757,136	4,762,660	5,170,868
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		5,304,180			

COUNTY OF CHAMPAIGN, ILLINOIS
 DELINQUENCY PREVENTION GRANTS FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2006 and 2005

	2006	2005
<u>ASSETS</u>		
Cash	\$101,736	\$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	101,736	0
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental 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):		
Unreserved, Undesignated	101,736	0
Total Fund Balance (Deficit)	101,736	0
Total Liabilities and Fund Balance	101,736	0

COUNTY OF CHAMPAIGN, ILLINOIS
 DELINQUENCY PREVENTION GRANTS FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	3,048	3,048	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	3,048	3,048	0	0	0
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	80,795	80,795	179,483	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	80,795	80,795	179,483	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(77,747)	(77,747)	(179,483)	0	0
OTHER FINANCING SOURCES (USES):					
Transfers In	179,483	179,483	179,483	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	179,483	179,483	179,483	0	0
NET CHANGE IN FUND BALANCE	101,736	101,736	0	0	0
FUND BALANCE (DEFICIT)--Beginning of Year	0	0	0	0	0
FUND BALANCE (DEFICIT)--End of Year	101,736	101,736	0	0	0
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		101,736			

COUNTY OF CHAMPAIGN, ILLINOIS
SHERIFF DRUG FORFEITURES FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2006 and 2005

	2006	2005
<u>ASSETS</u>		
Cash	\$62,813	\$22,142
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	1,000	0
Due From Other Funds	515	0
Total Assets	64,328	22,142
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	204
Accounts Payable	1,977	0
Intergovernmental Payable	2,529	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	4,506	204
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	59,822	21,938
Total Fund Balance (Deficit)	59,822	21,938
Total Liabilities and Fund Balance	64,328	22,142

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	30,429	30,429	15,000	15,000	7,016
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	1,791	1,791	450	450	654
Miscellaneous	4,715	4,715	0	0	0
Total Revenues	<u>36,935</u>	<u>36,935</u>	<u>15,450</u>	<u>15,450</u>	<u>7,670</u>
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	6,060	6,060	6,061	0	0
Services	11,731	11,731	27,838	35,000	7,937
Capital Outlay	1,101	1,101	1,101	0	6,006
Total Expenditures	<u>18,892</u>	<u>18,892</u>	<u>35,000</u>	<u>35,000</u>	<u>13,943</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>18,043</u>	<u>18,043</u>	<u>(19,550)</u>	<u>(19,550)</u>	<u>(6,273)</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	19,841	19,841	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	<u>19,841</u>	<u>19,841</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET CHANGE IN FUND BALANCE	37,884	37,884	(19,550)	(19,550)	(6,273)
FUND BALANCE (DEFICIT)--Beginning of Year	<u>21,938</u>	<u>21,938</u>	<u>21,938</u>	<u>21,938</u>	<u>28,211</u>
FUND BALANCE (DEFICIT)--End of Year	<u>59,822</u>	<u>59,822</u>	<u>2,388</u>	<u>2,388</u>	<u>21,938</u>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		<u>59,822</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT'S AUTOMATION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
Cash	\$181,630	\$176,287
Investments	150,000	150,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>64,739</u>	<u>0</u>
Total Assets	<u><u>396,369</u></u>	<u><u>326,287</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	1,589	1,345
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	22,993	25,180
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
Total Liabilities	<u>24,582</u>	<u>26,525</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>371,787</u>	<u>299,762</u>
Total Fund Balance (Deficit)	<u>371,787</u>	<u>299,762</u>
Total Liabilities and Fund Balance	<u><u>396,369</u></u>	<u><u>326,287</u></u>

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	161,991	161,991	150,000	150,000	156,429
Investment Earnings	11,416	11,416	6,000	6,000	7,012
Miscellaneous	0	0	0	0	0
Total Revenues	<u>173,407</u>	<u>173,407</u>	<u>156,000</u>	<u>156,000</u>	<u>163,441</u>
EXPENDITURES:					
Justice & Public Safety:					
Salaries	46,080	46,080	46,080	46,080	43,887
Fringe Benefits	7,419	7,419	13,660	13,660	7,321
Commodities	796	796	1,058	1,150	22
Services	111,826	111,826	114,592	94,500	79,044
Capital Outlay	0	0	0	20,000	0
Total Expenditures	<u>166,121</u>	<u>166,121</u>	<u>175,390</u>	<u>175,390</u>	<u>130,274</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>7,286</u>	<u>7,286</u>	<u>(19,390)</u>	<u>(19,390)</u>	<u>33,167</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	64,739	64,739	64,379	64,379	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	<u>64,739</u>	<u>64,739</u>	<u>64,379</u>	<u>64,379</u>	<u>0</u>
NET CHANGE IN FUND BALANCE	72,025	72,025	44,989	44,989	33,167
FUND BALANCE (DEFICIT)--Beginning of Year	<u>299,762</u>	<u>299,762</u>	<u>299,762</u>	<u>299,762</u>	<u>266,595</u>
FUND BALANCE (DEFICIT)--End of Year	<u><u>371,787</u></u>	<u><u>371,787</u></u>	<u><u>344,751</u></u>	<u><u>344,751</u></u>	<u><u>299,762</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>371,787</u></u>			

COUNTY OF CHAMPAIGN, ILLINOIS
CHILD SUPPORT SERVICES FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
Cash	\$184,653	\$147,186
Investments	225,000	225,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u><u>409,653</u></u>	<u><u>372,186</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	730	0
Accounts Payable	3,573	99
Intergovernmental Payable	0	0
Due To Other Funds	4,391	4,630
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
Total Liabilities	<u>8,694</u>	<u>4,729</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>400,959</u>	<u>367,457</u>
Total Fund Balance (Deficit)	<u>400,959</u>	<u>367,457</u>
Total Liabilities and Fund Balance	<u><u>409,653</u></u>	<u><u>372,186</u></u>

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	61,895	61,895	60,000	60,000	63,278
Investment Earnings	15,891	15,891	10,000	10,000	10,254
Miscellaneous	0	0	0	0	0
Total Revenues	77,786	77,786	70,000	70,000	73,532
EXPENDITURES:					
Justice & Public Safety:					
Salaries	19,048	19,048	24,427	24,856	15,624
Fringe Benefits	7,923	7,923	9,404	8,975	7,060
Commodities	4,205	4,205	10,120	10,800	1,214
Services	13,108	13,108	23,630	22,950	12,982
Capital Outlay	0	0	15,000	15,000	0
Total Expenditures	44,284	44,284	82,581	82,581	36,880
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	33,502	33,502	(12,581)	(12,581)	36,652
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	33,502	33,502	(12,581)	(12,581)	36,652
FUND BALANCE (DEFICIT)--Beginning of Year	367,457	367,457	367,457	367,457	330,805
FUND BALANCE (DEFICIT)--End of Year	400,959	400,959	354,876	354,876	367,457
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		400,959			

COUNTY OF CHAMPAIGN, ILLINOIS
 PROBATION SERVICES FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2006 and 2005

	2006	2005
<u>ASSETS</u>		
Cash	\$211,061	\$201,736
Investments	600,000	500,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	7,095	3,999
Other	0	0
Due From Other Funds	0	0
Total Assets	818,156	705,735
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	14,673	14,783
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	14,673	14,783
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	803,483	690,952
Total Fund Balance (Deficit)	803,483	690,952
Total Liabilities and Fund Balance	818,156	705,735

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	14,810	14,810	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	258,417	258,417	229,000	229,000	241,881
Investment Earnings	35,714	35,714	9,000	9,000	19,724
Miscellaneous	0	0	0	0	0
Total Revenues	308,941	308,941	238,000	238,000	261,605
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	36,656	36,656	55,088	55,100	32,179
Services	93,947	93,947	144,722	129,900	119,494
Capital Outlay	0	0	15,000	15,000	0
Total Expenditures	130,603	130,603	214,810	200,000	151,673
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	178,338	178,338	23,190	38,000	109,932
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(65,807)	(65,807)	(226,392)	(241,202)	(12,650)
Net Other Financing Sources (Uses)	(65,807)	(65,807)	(226,392)	(241,202)	(12,650)
NET CHANGE IN FUND BALANCE	112,531	112,531	(203,202)	(203,202)	97,282
FUND BALANCE (DEFICIT)--Beginning of Year	690,952	690,952	690,952	690,952	593,670
FUND BALANCE (DEFICIT)--End of Year	803,483	803,483	487,750	487,750	690,952
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		803,483			

COUNTY OF CHAMPAIGN, ILLINOIS
STATE'S ATTORNEY DRUG FORFEITURES FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
Cash	\$31,550	\$2,079
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	<u>31,550</u>	<u>2,079</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	45	40
Intergovernmental Payable	0	0
Due To Other Funds	27,866	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	<u>27,911</u>	<u>40</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>3,639</u>	<u>2,039</u>
Total Fund Balance (Deficit)	<u>3,639</u>	<u>2,039</u>
Total Liabilities and Fund Balance	<u>31,550</u>	<u>2,079</u>

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	29,313	29,313	29,313	12,000	12,428
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	794	794	0	0	233
Miscellaneous	0	0	0	0	0
Total Revenues	30,107	30,107	29,313	12,000	12,661
EXPENDITURES:					
Justice & Public Safety:					
Salaries	27,866	0	0	0	10,400
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	641	641	1,200	1,200	705
Capital Outlay	0	0	0	0	0
Total Expenditures	28,507	641	1,200	1,200	11,105
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,600	29,466	28,113	10,800	1,556
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	(27,866)	(27,866)	(10,800)	0
Net Other Financing Sources (Uses)	0	(27,866)	(27,866)	(10,800)	0
NET CHANGE IN FUND BALANCE	1,600	1,600	247	0	1,556
FUND BALANCE (DEFICIT)--Beginning of Year	2,039	2,039	2,039	2,039	483
FUND BALANCE (DEFICIT)--End of Year	3,639	3,639	2,286	2,039	2,039
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		3,639			

COUNTY OF CHAMPAIGN, ILLINOIS
 COURTHOUSE MUSEUM FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2006 and 2005

	2006	2005
<u>ASSETS</u>		
Cash	\$31,204	\$15,030
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	31,204	15,030
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	30,000	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	30,000	0
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	1,204	15,030
Total Fund Balance (Deficit)	1,204	15,030
Total Liabilities and Fund Balance	31,204	15,030

COUNTY OF CHAMPAIGN, ILLINOIS
COURTHOUSE MUSEUM FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	1,174	1,174	0	0	30
Miscellaneous	15,000	15,000	0	0	15,000
Total Revenues	16,174	16,174	0	0	15,030
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	30,000	30,000	30,000	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	30,000	30,000	30,000	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(13,826)	(13,826)	(30,000)	0	15,030
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(13,826)	(13,826)	(30,000)	0	15,030
FUND BALANCE (DEFICIT)--Beginning of Year	15,030	15,030	15,030	15,030	0
FUND BALANCE (DEFICIT)--End of Year	1,204	1,204	(14,970)	15,030	15,030
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		1,204			

COUNTY OF CHAMPAIGN, ILLINOIS
 JAIL COMMISSARY FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2006 and 2005

	2006	2005
<u>ASSETS</u>		
Cash	\$244,311	\$227,457
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	1,351	682
Due From Other Funds	0	0
Total Assets	245,662	228,139
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	923	1,761
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	923	1,761
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	244,739	226,378
Total Fund Balance (Deficit)	244,739	226,378
Total Liabilities and Fund Balance	245,662	228,139

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	10,735	10,735	2,300	2,300	5,739
Miscellaneous	86,478	86,478	104,000	104,000	101,045
Total Revenues	97,213	97,213	106,300	106,300	106,784
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	1,053	0	0
Fringe Benefits	0	0	0	0	0
Commodities	71,230	71,230	81,354	86,100	78,384
Services	7,622	7,622	7,623	3,930	5,317
Capital Outlay	0	0	0	0	0
Total Expenditures	78,852	78,852	90,030	90,030	83,701
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	18,361	18,361	16,270	16,270	23,083
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	18,361	18,361	16,270	16,270	23,083
FUND BALANCE (DEFICIT)--Beginning of Year	226,378	226,378	226,378	226,378	203,295
FUND BALANCE (DEFICIT)--End of Year	244,739	244,739	242,648	242,648	226,378
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		244,739			

COUNTY OF CHAMPAIGN, ILLINOIS
ARRESTEES' MEDICAL COSTS FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2006 and 2005

	2006	2005
<u>ASSETS</u>		
Cash	\$39,522	\$18,814
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	39,522	18,814
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental 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):		
Unreserved, Undesignated	39,522	18,814
Total Fund Balance (Deficit)	39,522	18,814
Total Liabilities and Fund Balance	39,522	18,814

COUNTY OF CHAMPAIGN, ILLINOIS
ARRESTEES' 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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	26,872	26,872	26,800	26,800	24,452
Investment Earnings	1,190	1,190	200	200	485
Miscellaneous	0	0	0	0	0
Total Revenues	28,062	28,062	27,000	27,000	24,937
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	7,354	7,354	38,000	38,000	22,111
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	7,354	7,354	38,000	38,000	22,111
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	20,708	20,708	(11,000)	(11,000)	2,826
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	20,708	20,708	(11,000)	(11,000)	2,826
FUND BALANCE (DEFICIT)--Beginning of Year	18,814	18,814	18,814	18,814	15,988
FUND BALANCE (DEFICIT)--End of Year	39,522	39,522	7,814	7,814	18,814
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		39,522			

COUNTY OF CHAMPAIGN, ILLINOIS
 INTERAGENCY TASK FORCE FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2006 and 2005

	2006	2005
<u>ASSETS</u>		
Cash	\$0	\$21,634
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	21,634
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	2,529
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	0	2,529
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	0	19,105
Total Fund Balance (Deficit)	0	19,105
Total Liabilities and Fund Balance	0	21,634

COUNTY OF CHAMPAIGN, ILLINOIS
INTERAGENCY TASK FORCE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	736	736	250	250	553
Miscellaneous	0	0	0	0	0
Total Revenues	736	736	250	250	553
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	736	736	250	250	553
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(19,841)	(19,841)	(23,000)	0	0
Net Other Financing Sources (Uses)	(19,841)	(19,841)	(23,000)	0	0
NET CHANGE IN FUND BALANCE	(19,105)	(19,105)	(22,750)	250	553
FUND BALANCE (DEFICIT)--Beginning of Year	19,105	19,105	19,105	19,105	18,552
FUND BALANCE (DEFICIT)--End of Year	0	0	(3,645)	19,355	19,105
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		0			

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT DOCUMENT STORAGE FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2006 and 2005

	2006	2005
<u>ASSETS</u>		
Cash	\$360,726	\$356,218
Investments	325,000	325,000
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	685,726	681,218
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	2,312	913
Accounts Payable	3,779	35,402
Intergovernmental Payable	0	0
Due To Other Funds	1,108	820
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	7,199	37,135
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	678,527	644,083
Total Fund Balance (Deficit)	678,527	644,083
Total Liabilities and Fund Balance	685,726	681,218

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	161,457	161,457	150,000	150,000	156,239
Investment Earnings	29,305	29,305	16,000	16,000	16,202
Miscellaneous	0	0	0	0	0
Total Revenues	190,762	190,762	166,000	166,000	172,441
EXPENDITURES:					
Justice & Public Safety:					
Salaries	56,798	56,798	62,718	62,718	18,788
Fringe Benefits	17,405	17,405	27,792	27,792	6,488
Commodities	1,246	1,246	4,050	4,050	0
Services	78,816	78,816	85,200	68,700	60,158
Capital Outlay	2,053	2,053	33,500	50,000	7,000
Total Expenditures	156,318	156,318	213,260	213,260	92,434
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	34,444	34,444	(47,260)	(47,260)	80,007
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	34,444	34,444	(47,260)	(47,260)	80,007
FUND BALANCE (DEFICIT)--Beginning of Year	644,083	644,083	644,083	644,083	564,076
FUND BALANCE (DEFICIT)--End of Year	678,527	678,527	596,823	596,823	644,083
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		678,527			

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT SERVICES DRUG FORFEITURES FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2006 and 2005

	2006	2005
<u>ASSETS</u>		
Cash	\$1,853	\$1,771
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	1,853	1,771
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental 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):		
Unreserved, Undesignated	1,853	1,771
Total Fund Balance (Deficit)	1,853	1,771
Total Liabilities and Fund Balance	1,853	1,771

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT SERVICES 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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	500	500	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	82	82	35	35	45
Miscellaneous	0	0	0	0	0
Total Revenues	82	82	535	535	45
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	1,700	1,700	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	1,700	1,700	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	82	82	(1,165)	(1,165)	45
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	82	82	(1,165)	(1,165)	45
FUND BALANCE (DEFICIT)--Beginning of Year	1,771	1,771	1,771	1,771	1,726
FUND BALANCE (DEFICIT)--End of Year	1,853	1,853	606	606	1,771
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		1,853			

COUNTY OF CHAMPAIGN, ILLINOIS
 DOMESTIC VIOLENCE PROSECUTION GRANT FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2006 and 2005

	2006	2005
<u>ASSETS</u>		
Cash	\$0	\$7,859
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	32,750
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	0	40,609
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	4,775
Accounts Payable	0	118
Intergovernmental Payable	0	0
Due To Other Funds	0	24,134
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	0	29,027
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	0	11,582
Total Fund Balance (Deficit)	0	11,582
Total Liabilities and Fund Balance	0	40,609

COUNTY OF CHAMPAIGN, ILLINOIS
DOMESTIC VIOLENCE PROSECUTION GRANT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	41,390	41,390	62,541	62,541	213,750
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	104	104	0	0	60
Miscellaneous	0	0	0	0	0
Total Revenues	<u>41,494</u>	<u>41,494</u>	<u>62,541</u>	<u>62,541</u>	<u>213,810</u>
EXPENDITURES:					
Justice & Public Safety:					
Salaries	33,570	33,570	39,004	39,004	158,002
Fringe Benefits	10,959	10,959	13,087	13,087	44,597
Commodities	104	104	104	4,100	680
Services	3,041	3,041	3,042	6,350	5,502
Capital Outlay	0	0	0	0	0
Total Expenditures	<u>47,674</u>	<u>47,674</u>	<u>55,237</u>	<u>62,541</u>	<u>208,781</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(6,180)</u>	<u>(6,180)</u>	<u>7,304</u>	<u>0</u>	<u>5,029</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(5,402)	(5,402)	(7,304)	0	0
Net Other Financing Sources (Uses)	<u>(5,402)</u>	<u>(5,402)</u>	<u>(7,304)</u>	<u>0</u>	<u>0</u>
NET CHANGE IN FUND BALANCE	(11,582)	(11,582)	0	0	5,029
FUND BALANCE (DEFICIT)--Beginning of Year	<u>11,582</u>	<u>11,582</u>	<u>11,582</u>	<u>11,582</u>	<u>6,553</u>
FUND BALANCE (DEFICIT)--End of Year	<u>0</u>	<u>0</u>	<u>11,582</u>	<u>11,582</u>	<u>11,582</u>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		<u>0</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
VICTIM ADVOCACY GRANT FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
Cash	\$1,980	\$3,686
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	<u>1,980</u>	<u>3,686</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	1,370	1,182
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	0	10,000
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	<u>1,370</u>	<u>11,182</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>610</u>	<u>(7,496)</u>
Total Fund Balance (Deficit)	<u>610</u>	<u>(7,496)</u>
Total Liabilities and Fund Balance	<u>1,980</u>	<u>3,686</u>

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	42,629	42,629	34,209	34,209	26,119
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	29	29	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	<u>42,658</u>	<u>42,658</u>	<u>34,209</u>	<u>34,209</u>	<u>26,119</u>
EXPENDITURES:					
Justice & Public Safety:					
Salaries	39,718	39,718	40,109	40,109	38,563
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>39,718</u>	<u>39,718</u>	<u>40,109</u>	<u>40,109</u>	<u>38,563</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>2,940</u>	<u>2,940</u>	<u>(5,900)</u>	<u>(5,900)</u>	<u>(12,444)</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	5,166	5,166	6,400	6,400	4,170
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	<u>5,166</u>	<u>5,166</u>	<u>6,400</u>	<u>6,400</u>	<u>4,170</u>
NET CHANGE IN FUND BALANCE	8,106	8,106	500	500	(8,274)
FUND BALANCE (DEFICIT)--Beginning of Year	<u>(7,496)</u>	<u>(7,496)</u>	<u>(7,496)</u>	<u>(7,496)</u>	<u>778</u>
FUND BALANCE (DEFICIT)--End of Year	<u>610</u>	<u>610</u>	<u>(6,996)</u>	<u>(6,996)</u>	<u>(7,496)</u>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		<u>610</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
 JUVENILE INTERVENTION SERVICES FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
Cash	\$22,081	\$21,841
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	<u>22,081</u>	<u>21,841</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	<u>0</u>	<u>0</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>22,081</u>	<u>21,841</u>
Total Fund Balance (Deficit)	<u>22,081</u>	<u>21,841</u>
Total Liabilities and Fund Balance	<u>22,081</u>	<u>21,841</u>

COUNTY OF CHAMPAIGN, ILLINOIS
 JUVENILE INTERVENTION SERVICES FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	990	990	350	350	551
Miscellaneous	0	0	0	0	0
Total Revenues	<u>990</u>	<u>990</u>	<u>350</u>	<u>350</u>	<u>551</u>
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	750	750	20,000	20,000	0
Capital Outlay	0	0	0	0	0
Total Expenditures	<u>750</u>	<u>750</u>	<u>20,000</u>	<u>20,000</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>240</u>	<u>240</u>	<u>(19,650)</u>	<u>(19,650)</u>	<u>551</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	240	240	(19,650)	(19,650)	551
FUND BALANCE (DEFICIT)--Beginning of Year	<u>21,841</u>	<u>21,841</u>	<u>21,841</u>	<u>21,841</u>	<u>21,290</u>
FUND BALANCE (DEFICIT)--End of Year	<u>22,081</u>	<u>22,081</u>	<u>2,191</u>	<u>2,191</u>	<u>21,841</u>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		<u>22,081</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
CHILD ADVOCACY CENTER FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2006 and 2005

	2006	2005
<u>ASSETS</u>		
Cash	\$39,363	\$22,372
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	966	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	3,850
Total Assets	40,329	26,222
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	2,633	2,281
Accounts Payable	8,726	7,751
Intergovernmental Payable	0	0
Due To Other Funds	1,236	1,902
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	12,595	11,934
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	27,734	14,288
Total Fund Balance (Deficit)	27,734	14,288
Total Liabilities and Fund Balance	40,329	26,222

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	242,283	242,283	219,837	210,817	204,967
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	1,171	1,171	0	0	627
Miscellaneous	3,101	3,101	1,500	1,000	0
Total Revenues	246,555	246,555	221,337	211,817	205,594
EXPENDITURES:					
Justice & Public Safety:					
Salaries	79,011	79,011	79,012	77,712	74,424
Fringe Benefits	22,291	22,291	22,819	24,119	20,587
Commodities	4,406	4,406	5,903	4,200	3,000
Services	125,051	125,051	127,679	108,717	116,065
Capital Outlay	2,350	2,350	2,355	7,500	7,021
Total Expenditures	233,109	233,109	237,768	222,248	221,097
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	13,446	13,446	(16,431)	(10,431)	(15,503)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	13,446	13,446	(16,431)	(10,431)	(15,503)
FUND BALANCE (DEFICIT)--Beginning of Year	14,288	14,288	14,288	14,288	29,791
FUND BALANCE (DEFICIT)--End of Year	27,734	27,734	(2,143)	3,857	14,288
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		27,734			

COUNTY OF CHAMPAIGN, ILLINOIS
 JUVENILE INFORMATION SHARING SYSTEM GRANT FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2006 and 2005

	2006	2005
<u>ASSETS</u>		
Cash	\$3,058	\$17,039
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	1,960	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	5,018	17,039
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	5,897	23,150
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	5,897	23,150
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	(879)	(6,111)
Total Fund Balance (Deficit)	(879)	(6,111)
Total Liabilities and Fund Balance	5,018	17,039

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	27,445	27,445	23,661	23,661	52,546
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	167	167	0	0	401
Miscellaneous	0	0	0	0	620
Total Revenues	27,612	27,612	23,661	23,661	53,567
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	1,679	1,679	1,679	0	7,356
Services	17,188	17,188	17,998	26,027	24,237
Capital Outlay	5,897	5,897	6,350	0	32,092
Total Expenditures	24,764	24,764	26,027	26,027	63,685
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,848	2,848	(2,366)	(2,366)	(10,118)
OTHER FINANCING SOURCES (USES):					
Transfers In	2,384	2,384	2,366	2,366	1,800
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	2,384	2,384	2,366	2,366	1,800
NET CHANGE IN FUND BALANCE	5,232	5,232	0	0	(8,318)
FUND BALANCE (DEFICIT)--Beginning of Year	(6,111)	(6,111)	(6,111)	(6,111)	2,207
FUND BALANCE (DEFICIT)--End of Year	(879)	(879)	(6,111)	(6,111)	(6,111)
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		(879)			

COUNTY OF CHAMPAIGN, ILLINOIS
 JUVENILE OFFENDER EQUIPMENT GRANT FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2006 and 2005

	2006	2005
<u>ASSETS</u>		
Cash	\$453	\$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	453	0
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental 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):		
Unreserved, Undesignated	453	0
Total Fund Balance (Deficit)	453	0
Total Liabilities and Fund Balance	453	0

COUNTY OF CHAMPAIGN, ILLINOIS
 JUVENILE OFFENDER EQUIPMENT GRANT FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	4,042	4,042	4,042	0	9,253
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	30	30	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	<u>4,072</u>	<u>4,072</u>	<u>4,042</u>	<u>0</u>	<u>9,253</u>
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	1,227
Services	4,042	3,850	4,299	0	777
Capital Outlay	0	0	0	0	8,099
Total Expenditures	<u>4,042</u>	<u>3,850</u>	<u>4,299</u>	<u>0</u>	<u>10,103</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>30</u>	<u>222</u>	<u>(257)</u>	<u>0</u>	<u>(850)</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	423	423	449	0	850
Transfers Out	0	(192)	(192)	0	0
Net Other Financing Sources (Uses)	<u>423</u>	<u>231</u>	<u>257</u>	<u>0</u>	<u>850</u>
NET CHANGE IN FUND BALANCE	453	453	0	0	0
FUND BALANCE (DEFICIT)--Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE (DEFICIT)--End of Year	<u>453</u>	<u>453</u>	<u>0</u>	<u>0</u>	<u>0</u>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		<u>453</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
 DEFENSE SERVICES GRANT FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
Cash	\$1,890	\$9,238
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	10,638
Total Assets	<u>1,890</u>	<u>19,876</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	1,553
Accounts Payable	1,452	30
Intergovernmental Payable	0	0
Due To Other Funds	438	1,229
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	<u>1,890</u>	<u>2,812</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>0</u>	<u>17,064</u>
Total Fund Balance (Deficit)	<u>0</u>	<u>17,064</u>
Total Liabilities and Fund Balance	<u>1,890</u>	<u>19,876</u>

COUNTY OF CHAMPAIGN, ILLINOIS
DEFENSE SERVICES GRANT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	18,411	18,411	29,871	29,871	50,603
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	279	279	0	0	104
Miscellaneous	0	0	0	0	0
Total Revenues	18,690	18,690	29,871	29,871	50,707
EXPENDITURES:					
Justice & Public Safety:					
Salaries	26,705	26,705	33,290	35,539	50,641
Fringe Benefits	6,715	6,715	8,184	8,081	12,830
Commodities	0	0	50	50	0
Services	1,896	1,896	1,906	240	360
Capital Outlay	0	0	0	0	0
Total Expenditures	35,316	35,316	43,430	43,910	63,831
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(16,626)	(16,626)	(13,559)	(14,039)	(13,124)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	13,273	13,273	28,400
Transfers Out	(438)	(438)	(480)	0	0
Net Other Financing Sources (Uses)	(438)	(438)	12,793	13,273	28,400
NET CHANGE IN FUND BALANCE	(17,064)	(17,064)	(766)	(766)	15,276
FUND BALANCE (DEFICIT)--Beginning of Year	17,064	17,064	17,064	17,064	1,788
FUND BALANCE (DEFICIT)--End of Year	0	0	16,298	16,298	17,064
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		0			

COUNTY OF CHAMPAIGN, ILLINOIS
 DRUG COURTS PROGRAM GRANT FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2006 and 2005

	2006	2005
<u>ASSETS</u>		
Cash	\$35	\$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	35	0
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental 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):		
Unreserved, Undesignated	35	0
Total Fund Balance (Deficit)	35	0
Total Liabilities and Fund Balance	35	0

COUNTY OF CHAMPAIGN, ILLINOIS
 DRUG COURTS PROGRAM GRANT FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	70,769	70,769	143,836	143,836	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	31	31	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	70,800	70,800	143,836	143,836	0
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	70,765	70,765	143,836	143,836	0
Capital Outlay	0	0	0	0	0
Total Expenditures	70,765	70,765	143,836	143,836	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	35	35	0	0	0
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	35	35	0	0	0
FUND BALANCE (DEFICIT)--Beginning of Year	0	0	0	0	0
FUND BALANCE (DEFICIT)--End of Year	35	35	0	0	0
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		35			

COUNTY OF CHAMPAIGN, ILLINOIS
SHERIFF EQUIPMENT GRANT FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
Cash	\$0	\$17,085
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	<u>2,963</u>	<u>0</u>
 Total Assets	 <u><u>2,963</u></u>	 <u><u>17,085</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	1,690	0
Intergovernmental Payable	0	0
Due To Other Funds	515	0
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
 Total Liabilities	 <u>2,205</u>	 <u>0</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>758</u>	<u>17,085</u>
 Total Fund Balance (Deficit)	 <u>758</u>	 <u>17,085</u>
 Total Liabilities and Fund Balance	 <u><u>2,963</u></u>	 <u><u>17,085</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
SHERIFF EQUIPMENT GRANT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	9,287	9,287	9,287	0	12,792
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	322	322	0	0	29
Miscellaneous	0	0	0	0	0
Total Revenues	9,609	9,609	9,287	0	12,821
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	2,526	2,526	2,526	0	0
Services	579	579	579	0	0
Capital Outlay	25,794	25,794	26,333	0	0
Total Expenditures	28,899	28,899	29,438	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(19,290)	(19,290)	(20,151)	0	12,821
OTHER FINANCING SOURCES (USES):					
Transfers In	2,963	2,963	3,095	0	4,264
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	2,963	2,963	3,095	0	4,264
NET CHANGE IN FUND BALANCE	(16,327)	(16,327)	(17,056)	0	17,085
FUND BALANCE (DEFICIT)--Beginning of Year	17,085	17,085	17,085	17,085	0
FUND BALANCE (DEFICIT)--End of Year	758	758	29	17,085	17,085
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		758			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY PUBLIC HEALTH FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
Cash	\$465,122	\$208,632
Investments	250,000	375,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	776,730	728,111
Intergovernmental	0	5,726
Accrued Interest	1,525	458
Other	44,425	0
Due From Other Funds	0	145,500
 Total Assets	 <u>1,537,802</u>	 <u>1,463,427</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	218,080	247,420
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	776,730	728,111
 Total Liabilities	 <u>994,810</u>	 <u>975,531</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	542,992	487,896
 Total Fund Balance (Deficit)	 <u>542,992</u>	 <u>487,896</u>
 Total Liabilities and Fund Balance	 <u>1,537,802</u>	 <u>1,463,427</u>

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$733,619	\$733,619	\$733,318	\$733,318	\$690,952
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	252,631	252,631	219,732	218,732	255,366
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	179,460	179,460	158,000	158,000	126,612
Charges for Services	0	0	18,648	18,648	0
Investment Earnings	23,077	23,077	10,000	10,000	15,095
Miscellaneous	0	0	0	0	0
Total Revenues	1,188,787	1,188,787	1,139,698	1,138,698	1,088,025
EXPENDITURES:					
Health:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	369	369	370	0	0
Services	1,278,822	1,278,822	1,336,912	1,336,282	1,193,870
Capital Outlay	0	0	0	0	0
Total Expenditures	1,279,191	1,279,191	1,337,282	1,336,282	1,193,870
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(90,404)	(90,404)	(197,584)	(197,584)	(105,845)
OTHER FINANCING SOURCES (USES):					
Transfers In	145,500	145,500	145,500	145,500	145,500
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	145,500	145,500	145,500	145,500	145,500
NET CHANGE IN FUND BALANCE	55,096	55,096	(52,084)	(52,084)	39,655
FUND BALANCE (DEFICIT)--Beginning of Year	487,896	487,896	487,896	487,896	448,241
FUND BALANCE (DEFICIT)--End of Year	542,992	542,992	435,812	435,812	487,896
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		542,992			

COUNTY OF CHAMPAIGN, ILLINOIS
 HEAD START PROGRAM FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
Cash	\$424,834	\$354,240
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	552,309	313,715
Accrued Interest	0	0
Other	1,352	1,504
Due From Other Funds	<u>0</u>	<u>0</u>
 Total Assets	 <u><u>978,495</u></u>	 <u><u>669,459</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	88,481	69,365
Accounts Payable	100,148	59,869
Intergovernmental Payable	0	0
Due To Other Funds	143,787	150,412
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
 Total Liabilities	 <u><u>332,416</u></u>	 <u><u>279,646</u></u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>646,079</u>	<u>389,813</u>
 Total Fund Balance (Deficit)	 <u><u>646,079</u></u>	 <u><u>389,813</u></u>
 Total Liabilities and Fund Balance	 <u><u>978,495</u></u>	 <u><u>669,459</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
HEAD START PROGRAM FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	4,763,262	4,763,262	7,836,100	6,844,600	4,157,199
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	30,336	30,336	140,000	140,000	36,421
Investment Earnings	20,688	20,688	15,500	15,500	12,174
Miscellaneous	4,131	4,131	5,700	5,700	18,087
Total Revenues	4,818,417	4,818,417	7,997,300	7,005,800	4,223,881
EXPENDITURES:					
Education:					
Salaries	2,252,487	2,252,487	3,485,657	3,028,200	2,229,608
Fringe Benefits	683,571	683,571	1,058,251	907,350	654,473
Commodities	214,533	214,533	416,552	374,525	167,429
Services	1,353,218	1,353,218	2,290,200	2,059,885	1,108,073
Capital Outlay	46,612	46,612	195,700	208,000	43,008
Total Expenditures	4,550,421	4,550,421	7,446,360	6,577,960	4,202,591
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	267,996	267,996	550,940	427,840	21,290
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(11,730)	(11,730)	(24,800)	0	(4,888)
Net Other Financing Sources (Uses)	(11,730)	(11,730)	(24,800)	0	(4,888)
NET CHANGE IN FUND BALANCE	256,266	256,266	526,140	427,840	16,402
FUND BALANCE (DEFICIT)--Beginning of Year	389,813	389,813	389,813	389,813	373,411
FUND BALANCE (DEFICIT)--End of Year	646,079	646,079	915,953	817,653	389,813
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		646,079			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY HIGHWAY FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
Cash	\$560,964	\$814,982
Investments	0	250,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,630,538	1,529,853
Intergovernmental	5,014	0
Accrued Interest	0	10
Other	1	7
Due From Other Funds	<u>11,532</u>	<u>2,205</u>
Total Assets	<u><u>2,208,049</u></u>	<u><u>2,597,057</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	31,779	29,075
Accounts Payable	28,791	248,060
Intergovernmental Payable	0	0
Due To Other Funds	84,841	69,405
Funds Held For Others	0	0
Deferred Revenues	<u>1,630,538</u>	<u>1,529,853</u>
Total Liabilities	<u>1,775,949</u>	<u>1,876,393</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>432,100</u>	<u>720,664</u>
Total Fund Balance (Deficit)	<u>432,100</u>	<u>720,664</u>
Total Liabilities and Fund Balance	<u><u>2,208,049</u></u>	<u><u>2,597,057</u></u>

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$1,539,304	\$1,539,304	\$1,540,175	\$1,540,175	\$1,450,001
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	250,000	250,000	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	310,483	310,483	550,000	550,000	307,304
Investment Earnings	21,485	21,485	10,000	10,000	47,050
Miscellaneous	74,049	74,049	0	0	1,488
Total Revenues	1,945,321	1,945,321	2,350,175	2,350,175	1,805,843
EXPENDITURES:					
Highways & Bridges:					
Salaries	1,038,349	1,038,349	1,116,277	1,116,277	998,992
Fringe Benefits	195,027	195,027	238,173	254,873	153,540
Commodities	147,044	147,044	153,770	114,800	123,649
Services	239,302	239,302	260,930	259,800	295,837
Capital Outlay	564,163	564,163	659,883	225,500	1,641,685
Total Expenditures	2,183,885	2,183,885	2,429,033	1,971,250	3,213,703
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(238,564)	(238,564)	(78,858)	378,925	(1,407,860)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	198,840
Transfers Out	(50,000)	(50,000)	(600,000)	(600,000)	0
Net Other Financing Sources (Uses)	(50,000)	(50,000)	(600,000)	(600,000)	198,840
NET CHANGE IN FUND BALANCE	(288,564)	(288,564)	(678,858)	(221,075)	(1,209,020)
FUND BALANCE (DEFICIT)--Beginning of Year	720,664	720,664	720,664	720,664	1,929,684
FUND BALANCE (DEFICIT)--End of Year	432,100	432,100	41,806	499,589	720,664
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		432,100			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY BRIDGE FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2006 and 2005

	2006	2005
<u>ASSETS</u>		
Cash	\$572,045	\$681,042
Investments	1,500,000	1,100,000
Receivables. Net of Uncollectible Amounts:		
Property Taxes	827,128	777,198
Intergovernmental	0	30,071
Accrued Interest	0	13
Other	0	0
Due From Other Funds	0	0
Total Assets	2,899,173	2,588,324
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	52,581	6,046
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	827,128	777,198
Total Liabilities	879,709	783,244
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	2,019,464	1,805,080
Total Fund Balance (Deficit)	2,019,464	1,805,080
Total Liabilities and Fund Balance	2,899,173	2,588,324

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$781,650	\$781,650	\$782,442	\$782,442	\$736,347
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	11,434	11,434	0	0	30,071
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	86,588	86,588	15,000	15,000	40,755
Miscellaneous	1,150	1,150	0	0	1,285
Total Revenues	880,822	880,822	797,442	797,442	808,458
EXPENDITURES:					
Highways & Bridges:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	158,061	158,061	161,800	88,000	72,967
Capital Outlay	508,377	508,377	647,300	721,100	392,399
Total Expenditures	666,438	666,438	809,100	809,100	465,366
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	214,384	214,384	(11,658)	(11,658)	343,092
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	214,384	214,384	(11,658)	(11,658)	343,092
FUND BALANCE (DEFICIT)--Beginning of Year	1,805,080	1,805,080	1,805,080	1,805,080	1,461,988
FUND BALANCE (DEFICIT)--End of Year	2,019,464	2,019,464	1,793,422	1,793,422	1,805,080
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		2,019,464			

COUNTY OF CHAMPAIGN, ILLINOIS
HIGHWAY FEDERAL AID MATCHING FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2006 and 2005

	2006	2005
<u>ASSETS</u>		
Cash	\$288,165	\$378,097
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	5,929	5,454
Intergovernmental	0	0
Accrued Interest	0	7
Other	0	0
Due From Other Funds	0	0
Total Assets	294,094	383,558
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	5,929	5,454
Total Liabilities	5,929	5,454
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	288,165	378,104
Total Fund Balance (Deficit)	288,165	378,104
Total Liabilities and Fund Balance	294,094	383,558

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$6,539	\$6,539	\$5,491	\$5,491	\$6,174
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	4,587
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	16,034	16,034	10,000	10,000	12,126
Miscellaneous	0	0	0	0	0
Total Revenues	22,573	22,573	15,491	15,491	22,887
EXPENDITURES:					
Highways & Bridges:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	590	590	600	0	12,741
Capital Outlay	111,922	111,922	374,400	375,000	0
Total Expenditures	112,512	112,512	375,000	375,000	12,741
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(89,939)	(89,939)	(359,509)	(359,509)	10,146
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(89,939)	(89,939)	(359,509)	(359,509)	10,146
FUND BALANCE (DEFICIT)--Beginning of Year	378,104	378,104	378,104	378,104	367,958
FUND BALANCE (DEFICIT)--End of Year	288,165	288,165	18,595	18,595	378,104
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		288,165			

COUNTY OF CHAMPAIGN, ILLINOIS
 CAPITAL EQUIPMENT REPLACEMENT FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2006 and 2005

	2006	2005
<u>ASSETS</u>		
Cash	\$1,068,342	\$366,051
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	114,950	522,635
Total Assets	1,183,292	888,686
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	64,739	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	64,739	0
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	1,118,553	888,686
Total Fund Balance (Deficit)	1,118,553	888,686
Total Liabilities and Fund Balance	1,183,292	888,686

COUNTY OF CHAMPAIGN, ILLINOIS
 CAPITAL EQUIPMENT REPLACEMENT FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	32,583	32,583	0	0	16,097
Miscellaneous	1,331	1,331	0	0	720
Total Revenues	33,914	33,914	0	0	16,817
EXPENDITURES:					
General Government:					
Commodities	11,907	11,907	26,925	25,430	22,603
Services	71,696	71,696	71,956	259	9,163
Capital Outlay	35,458	35,458	140,363	196,155	66,230
Justice & Public Safety:					
Commodities	4,908	4,908	40,318	40,384	41,411
Services	994	994	1,788	1,788	5,723
Capital Outlay	121,415	121,415	302,944	310,348	427,289
Development:					
Commodities	2,804	2,804	2,805	0	0
Capital Outlay	2,993	2,993	31,257	34,062	0
Total Expenditures	252,175	252,175	618,356	608,426	572,419
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(218,261)	(218,261)	(618,356)	(608,426)	(555,602)
OTHER FINANCING SOURCES (USES):					
Transfers In	512,867	512,867	518,491	518,491	532,635
Transfers Out	(64,739)	(64,739)	(71,849)	(64,379)	0
Net Other Financing Sources (Uses)	448,128	448,128	446,642	454,112	532,635
NET CHANGE IN FUND BALANCE	229,867	229,867	(171,714)	(154,314)	(22,967)
FUND BALANCE (DEFICIT)--Beginning of Year	888,686	888,686	888,686	888,686	911,653
FUND BALANCE (DEFICIT)--End of Year	1,118,553	1,118,553	716,972	734,372	888,686
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		1,118,553			

COUNTY OF CHAMPAIGN, ILLINOIS
TORT IMMUNITY FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
Cash	\$483,763	\$208,343
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	861,439	561,764
Intergovernmental	26	26
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>107,498</u>	<u>1,029</u>
Total Assets	<u><u>1,452,726</u></u>	<u><u>771,162</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	633,674	420,411
Funds Held For Others	0	0
Deferred Revenues	<u>861,439</u>	<u>561,764</u>
Total Liabilities	<u><u>1,495,113</u></u>	<u><u>982,175</u></u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>(42,387)</u>	<u>(211,013)</u>
Total Fund Balance (Deficit)	<u><u>(42,387)</u></u>	<u><u>(211,013)</u></u>
Total Liabilities and Fund Balance	<u><u>1,452,726</u></u>	<u><u>771,162</u></u>

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$565,492	\$565,492	\$567,131	\$567,131	\$532,128
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	7,094	7,094	2,500	2,500	4,198
Miscellaneous	0	0	0	0	0
Total Revenues	<u>572,586</u>	<u>572,586</u>	<u>569,631</u>	<u>569,631</u>	<u>536,326</u>
EXPENDITURES:					
General Government:					
Fringe Benefits	98,482	99,112	99,194	88,982	69,253
Commodities	0	0	83	100	25
Services	69,503	69,503	69,617	37,026	58,633
Justice & Public Safety:					
Fringe Benefits	400,454	400,454	400,789	359,526	349,094
Services	591,257	591,257	592,231	314,974	336,039
Development:					
Fringe Benefits	3,221	3,221	3,224	2,892	2,304
Total Expenditures	<u>1,162,917</u>	<u>1,163,547</u>	<u>1,165,138</u>	<u>803,500</u>	<u>815,348</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(590,331)</u>	<u>(590,961)</u>	<u>(595,507)</u>	<u>(233,869)</u>	<u>(279,022)</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	758,957	759,587	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	<u>758,957</u>	<u>759,587</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET CHANGE IN FUND BALANCE	168,626	168,626	(595,507)	(233,869)	(279,022)
FUND BALANCE (DEFICIT)--Beginning of Year	<u>(211,013)</u>	<u>(211,013)</u>	<u>(211,013)</u>	<u>(211,013)</u>	<u>68,009</u>
FUND BALANCE (DEFICIT)--End of Year	<u>(42,387)</u>	<u>(42,387)</u>	<u>(806,520)</u>	<u>(444,882)</u>	<u>(211,013)</u>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		<u>(42,387)</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
Cash	\$298,923	\$537,674
Investments	1,050,000	480,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	2,264,277	2,214,663
Intergovernmental	841	1,753
Accrued Interest	3,187	2,251
Other	0	1,444
Due From Other Funds	<u>68,762</u>	<u>102,468</u>
Total Assets	<u><u>3,685,990</u></u>	<u><u>3,340,253</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	100,138	84,193
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	1,229	625
Deferred Revenues	<u>2,264,277</u>	<u>2,214,663</u>
Total Liabilities	<u>2,365,644</u>	<u>2,299,481</u>
 FUND BALANCE (DEFICIT):		
Reserved for Debt Service	70,626	0
Unreserved, Undesignated	<u>1,249,720</u>	<u>1,040,772</u>
Total Fund Balance (Deficit)	<u>1,320,346</u>	<u>1,040,772</u>
Total Liabilities and Fund Balance	<u><u>3,685,990</u></u>	<u><u>3,340,253</u></u>

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, 2006

Exhibit C-46b

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$2,226,777	\$2,226,777	\$2,236,000	\$2,236,000	\$1,825,091
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	0	0	0	0	0
Investment Interest	45,658	45,658	15,000	15,000	28,295
Miscellaneous	0	0	0	0	0
Total Revenues	2,396,435	2,396,435	2,375,000	2,375,000	1,977,386
EXPENDITURES:					
General Government:					
Fringe Benefits	750,699	759,248	826,539	455,785	315,740
Services	38,151	38,151	38,152	0	0
Justice & Public Safety:					
Fringe Benefits	3,443,951	3,503,858	3,814,400	2,103,406	1,486,281
Health:					
Fringe Benefits	0	23,215	25,272	13,936	0
Education:					
Fringe Benefits	0	174,872	190,371	104,978	0
Social Services:					
Fringe Benefits	0	495,759	585,500	585,500	0
Development:					
Fringe Benefits	55,752	199,602	217,292	119,823	22,646
Highways & Bridges:					
Fringe Benefits	278,308	278,308	302,974	167,072	120,652
Total Expenditures	4,566,861	5,473,013	6,000,500	3,550,500	1,945,319
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,170,426)	(3,076,578)	(3,625,500)	(1,175,500)	32,067
OTHER FINANCING SOURCES (USES):					
Sale of General Obligation Bonds	2,450,000	2,450,000	2,450,000	0	0
Transfers In	0	906,152	1,175,500	1,175,500	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	2,450,000	3,356,152	3,625,500	1,175,500	0
NET CHANGE IN FUND BALANCE	279,574	279,574	0	0	32,067
FUND BALANCE (DEFICIT)--Beginning of Year	1,040,772	1,040,772	1,040,772	1,040,772	1,008,705
FUND BALANCE (DEFICIT)--End of Year	1,320,346	1,320,346	1,040,772	1,040,772	1,040,772
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		1,320,346			

COUNTY OF CHAMPAIGN, ILLINOIS
 SOCIAL SECURITY FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2006 and 2005

	2006	2005
<u>ASSETS</u>		
Cash	\$304,272	\$237,344
Investments	290,000	330,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,385,841	1,330,486
Intergovernmental	941	1,700
Accrued Interest	2,635	1,200
Other	0	0
Due From Other Funds	67,763	99,361
Total Assets	2,051,452	2,000,091
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	76,675	65,784
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	1,385,841	1,330,486
Total Liabilities	1,462,516	1,396,270
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	588,936	603,821
Total Fund Balance (Deficit)	588,936	603,821
Total Liabilities and Fund Balance	2,051,452	2,000,091

COUNTY OF CHAMPAIGN, ILLINOIS
SOCIAL SECURITY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

Exhibit C-47b

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$1,338,536	\$1,338,536	\$1,344,500	\$1,344,500	\$1,270,892
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	17,757	17,757	6,000	6,000	10,194
Miscellaneous	0	0	0	0	0
Total Revenues	1,356,293	1,356,293	1,350,500	1,350,500	1,281,086
EXPENDITURES:					
General Government:					
Fringe Benefits	225,242	233,936	245,200	245,200	208,055
Justice & Public Safety:					
Fringe Benefits	1,044,609	1,102,172	1,155,238	1,155,238	988,437
Health:					
Fringe Benefits	0	21,538	22,575	22,575	0
Education:					
Fringe Benefits	0	166,545	174,563	174,563	0
Social Services:					
Fringe Benefits	0	489,705	504,044	0	0
Development:					
Fringe Benefits	16,911	156,414	163,944	163,944	15,061
Highways & Bridges:					
Fringe Benefits	84,416	84,416	88,480	88,480	80,238
Total Expenditures	1,371,178	2,254,726	2,354,044	1,850,000	1,291,791
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(14,885)	(898,433)	(1,003,544)	(499,500)	(10,705)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	883,548	999,500	999,500	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	883,548	999,500	999,500	0
NET CHANGE IN FUND BALANCE	(14,885)	(14,885)	(4,044)	500,000	(10,705)
FUND BALANCE (DEFICIT)--Beginning of Year	603,821	603,821	603,821	603,821	614,526
FUND BALANCE (DEFICIT)--End of Year	588,936	588,936	599,777	1,103,821	603,821
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		588,936			

DEBT SERVICE FUNDS

Purpose: Debt service funds are used to account for the accumulation of resources and the payment of principal, interest and related costs on long-term debt.

COUNTY OF CHAMPAIGN, ILLINOIS
 1995 SERIES JAIL BOND DEBT SERVICE FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
Cash	\$7,269	\$4,979
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
	<u>7,269</u>	<u>4,979</u>
Total Assets	<u><u>7,269</u></u>	<u><u>4,979</u></u>
<u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
	<u>0</u>	<u>0</u>
Total Liabilities	<u>0</u>	<u>0</u>
FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>7,269</u>	<u>4,979</u>
Total Fund Balance (Deficit)	<u>7,269</u>	<u>4,979</u>
Total Liabilities and Fund Balance	<u><u>7,269</u></u>	<u><u>4,979</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
 1995 SERIES JAIL 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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Investment Earnings	298	298	0	0	141
Miscellaneous	1,992	1,992	0	0	0
Total Revenues	2,290	2,290	0	0	141
EXPENDITURES:					
Debt Service:					
Principal Retirement	915,000	915,000	915,000	915,000	900,000
Interest & Fiscal Charges	102,310	102,310	102,310	101,825	132,426
Total Expenditures	1,017,310	1,017,310	1,017,310	1,016,825	1,032,426
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,015,020)	(1,015,020)	(1,017,310)	(1,016,825)	(1,032,285)
OTHER FINANCING SOURCES (USES):					
Transfers In	1,017,310	1,017,310	1,022,675	1,022,675	1,031,600
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	1,017,310	1,017,310	1,022,675	1,022,675	1,031,600
NET CHANGE IN FUND BALANCE	2,290	2,290	5,365	5,850	(685)
FUND BALANCE (DEFICIT)--Beginning of Year	4,979	4,979	4,979	4,979	5,664
FUND BALANCE (DEFICIT)--End of Year	7,269	7,269	10,344	10,829	4,979
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		7,269			

COUNTY OF CHAMPAIGN, ILLINOIS
 2003 SERIES NURSING HOME BOND DEBT SERVICE FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
Cash	\$73,319	\$81,622
Investments	1,329,000	1,380,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,584,324	1,583,049
Intergovernmental	0	0
Accrued Interest	15,127	10,172
Other	0	0
Due From Other Funds	0	0
 Total Assets	 <u>3,001,770</u>	 <u>3,054,843</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	1,584,324	1,583,049
 Total Liabilities	 <u>1,584,324</u>	 <u>1,583,049</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	1,417,446	1,471,794
 Total Fund Balance (Deficit)	 <u>1,417,446</u>	 <u>1,471,794</u>
 Total Liabilities and Fund Balance	 <u>3,001,770</u>	 <u>3,054,843</u>

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$1,604,734	\$1,604,734	\$1,597,547	\$1,597,547	\$1,599,474
Investment Earnings	55,064	55,064	0	0	34,408
Miscellaneous	464	464	0	0	0
Total Revenues	1,660,262	1,660,262	1,597,547	1,597,547	1,633,882
EXPENDITURES:					
Social Services:					
Services	0	0	0	0	92,642
Debt Service:					
Principal Retirement	940,000	940,000	940,000	940,000	800,000
Interest & Fiscal Charges	774,610	774,610	774,621	774,591	657,529
Total Expenditures	1,714,610	1,714,610	1,714,621	1,714,591	1,550,171
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(54,348)	(54,348)	(117,074)	(117,044)	83,711
OTHER FINANCING SOURCES (USES):					
Sale of Refunding Bonds	0	0	0	0	7,425,000
Premium on Refunding Bonds	0	0	0	0	819,046
Payment to Bond Refunding Escrow Agent	0	0	0	0	(8,151,404)
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	92,642
NET CHANGE IN FUND BALANCE	(54,348)	(54,348)	(117,074)	(117,044)	176,353
FUND BALANCE (DEFICIT)--Beginning of Year	1,471,794	1,471,794	1,471,794	1,471,794	1,295,441
FUND BALANCE (DEFICIT)--End of Year	1,417,446	1,417,446	1,354,720	1,354,750	1,471,794
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		1,417,446			

CAPITAL PROJECTS FUNDS

Purpose: Capital projects funds are used to account for financial resources segregated for the acquisition or construction of major capital facilities (other than those financed by proprietary and trust funds).

COUNTY OF CHAMPAIGN, ILLINOIS
HIGHWAY FACILITY CONSTRUCTION FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2006 and 2005

	2006	2005
<u>ASSETS</u>		
Cash	\$4,168,198	\$0
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	0
Accrued Interest	0	0
Due From Other Funds	0	0
Total Assets	4,168,198	0
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	13,967	0
Intergovernmental Payable	0	0
Due To Other Funds	7,389	0
Total Liabilities	21,356	0
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	4,146,842	0
Total Fund Balance (Deficit)	4,146,842	0
Total Liabilities and Fund Balance	4,168,198	0

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Investment Earnings	17,793	17,793	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	17,793	17,793	0	0	0
EXPENDITURES:					
Highways & Bridges:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	118	118	119	0	0
Services	456,172	456,172	536,209	0	0
Capital Outlay	26,842	26,842	4,963,672	0	0
Total Expenditures	483,132	483,132	5,500,000	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(465,339)	(465,339)	(5,500,000)	0	0
OTHER FINANCING SOURCES (USES):					
Transfers In	4,612,181	4,612,181	5,500,000	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	4,612,181	4,612,181	5,500,000	0	0
NET CHANGE IN FUND BALANCE	4,146,842	4,146,842	0	0	0
FUND BALANCE (DEFICIT)--Beginning of Year	0	0	0	0	0
FUND BALANCE (DEFICIT)--End of Year	4,146,842	4,146,842	0	0	0
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		4,146,842			

COUNTY OF CHAMPAIGN, ILLINOIS
NURSING HOME CONSTRUCTION FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2006 and 2005

	2006	2005
<u>ASSETS</u>		
Cash	\$2,284,073	\$292,702
Investments	0	4,141,509
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	0
Accrued Interest	0	0
Due From Other Funds	0	0
Total Assets	2,284,073	4,434,211
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	458,259	1,057,137
Intergovernmental Payable	0	0
Due To Other Funds	0	18,000
Total Liabilities	458,259	1,075,137
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	1,825,814	3,359,074
Total Fund Balance (Deficit)	1,825,814	3,359,074
Total Liabilities and Fund Balance	2,284,073	4,434,211

COUNTY OF CHAMPAIGN, ILLINOIS
NURSING HOME CONSTRUCTION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$60,982	\$60,982	\$0	\$0	\$0
Investment Earnings	76,048	76,048	110,000	110,000	265,399
Miscellaneous	1,576	1,576	0	0	65,241
Total Revenues	138,606	138,606	110,000	110,000	330,640
EXPENDITURES:					
Social Services:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	7,030	7,030	7,032	0	15,301
Services	1,404,083	1,411,665	1,439,761	0	1,591,797
Capital Outlay	4,415,284	4,415,284	4,506,271	2,068,778	10,920,672
Debt Service:					
Principal Retirement	41,796	41,796	54,785	0	0
Interest & Fiscal Charges	6,496	6,496	7,665	0	0
Total Expenditures	5,874,689	5,882,271	6,015,514	2,068,778	12,527,770
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(5,736,083)	(5,743,665)	(5,905,514)	(1,958,778)	(12,197,130)
OTHER FINANCING SOURCES (USES):					
Sale of General Obligation Bonds	4,000,000	4,000,000	4,000,000	0	0
Premium on General Obligation Bonds	52,459	52,459	52,459	0	0
Capital Lease Financing	150,364	150,364	150,365	0	0
Transfers In	0	7,582	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	4,202,823	4,210,405	4,202,824	0	0
NET CHANGE IN FUND BALANCE	(1,533,260)	(1,533,260)	(1,702,690)	(1,958,778)	(12,197,130)
FUND BALANCE (DEFICIT)--Beginning of Year	3,359,074	3,359,074	3,359,074	3,359,074	15,556,204
FUND BALANCE (DEFICIT)--End of Year	1,825,814	1,825,814	1,656,384	1,400,296	3,359,074
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		1,825,814			

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT COMPLEX CONSTRUCTION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2006 and 2005

	2006	2005
<u>ASSETS</u>		
Cash	\$18,681	\$417,273
Investments	1,590,000	1,077,000
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	0
Accrued Interest	18,837	0
Due From Other Funds	0	0
Total Assets	1,627,518	1,494,273
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	0	10,529
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Total Liabilities	0	10,529
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	1,627,518	1,483,744
Total Fund Balance (Deficit)	1,627,518	1,483,744
Total Liabilities and Fund Balance	1,627,518	1,494,273

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Investment Earnings	78,643	78,643	15,000	15,000	34,221
Miscellaneous	100,921	100,921	0	0	97,319
Total Revenues	179,564	179,564	15,000	15,000	131,540
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	84	84	85	0	5,875
Services	0	0	0	0	162,040
Capital Outlay	35,706	35,706	1,486,251	1,486,336	159,564
Total Expenditures	35,790	35,790	1,486,336	1,486,336	327,479
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	143,774	143,774	(1,471,336)	(1,471,336)	(195,939)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	143,774	143,774	(1,471,336)	(1,471,336)	(195,939)
FUND BALANCE (DEFICIT)--Beginning of Year	1,483,744	1,483,744	1,483,744	1,483,744	1,679,683
FUND BALANCE (DEFICIT)--End of Year	1,627,518	1,627,518	12,408	12,408	1,483,744
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		1,627,518			

COUNTY OF CHAMPAIGN, ILLINOIS
 JAIL CONSTRUCTION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2006 and 2005

	2006	2005
<u>ASSETS</u>		
Cash	\$27,009	\$28,088
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	0
Accrued Interest	0	0
Due From Other Funds	0	0
 Total Assets	 27,009	 28,088
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
 Total Liabilities	 0	 0
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	27,009	28,088
 Total Fund Balance (Deficit)	 27,009	 28,088
 Total Liabilities and Fund Balance	 27,009	 28,088

COUNTY OF CHAMPAIGN, ILLINOIS
 JAIL CONSTRUCTION FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Investment Earnings	1,421	1,421	0	0	1,270
Miscellaneous	0	0	0	0	0
Total Revenues	1,421	1,421	0	0	1,270
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	2,500	2,500	2,500	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	2,500	2,500	2,500	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,079)	(1,079)	(2,500)	0	1,270
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(1,079)	(1,079)	(2,500)	0	1,270
FUND BALANCE (DEFICIT)--Beginning of Year	28,088	28,088	28,088	28,088	26,818
FUND BALANCE (DEFICIT)--End of Year	27,009	27,009	25,588	28,088	28,088
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		27,009			

COUNTY OF CHAMPAIGN, ILLINOIS
 ADMINISTRATION BUILDING CONSTRUCTION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2006 and 2005

	2006	2005
<u>ASSETS</u>		
Cash	\$0	\$35,358
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	0
Accrued Interest	0	0
Due From Other Funds	0	0
Total Assets	0	35,358
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Total Liabilities	0	0
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	0	35,358
Total Fund Balance (Deficit)	0	35,358
Total Liabilities and Fund Balance	0	35,358

COUNTY OF CHAMPAIGN, ILLINOIS
ADMINISTRATION 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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Investment Earnings	1,573	1,573	0	0	1,598
Miscellaneous	0	0	0	0	0
Total Revenues	1,573	1,573	0	0	1,598
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,573	1,573	0	0	1,598
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(36,931)	(36,931)	(38,000)	0	0
Net Other Financing Sources (Uses)	(36,931)	(36,931)	(38,000)	0	0
NET CHANGE IN FUND BALANCE	(35,358)	(35,358)	(38,000)	0	1,598
FUND BALANCE (DEFICIT)--Beginning of Year	35,358	35,358	35,358	35,358	33,760
FUND BALANCE (DEFICIT)--End of Year	0	0	(2,642)	35,358	35,358
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		0			

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, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
CURRENT ASSETS:		
Cash	\$92,305	\$223,375
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Patient Accounts	1,492,630	817,550
Property Taxes	833,057	782,652
Intergovernmental	0	0
Accrued Interest	0	0
Other	63	193
Due From Other Funds	48	0
Inventories	35,173	36,754
Prepaid Expenses	4,806	4,936
NONCURRENT ASSETS:		
Resident Trust Accounts	13,553	18,938
Capital Assets:		
Buildings and Improvements	6,397,503	6,393,308
Construction in Progress	338,999	323,250
Equipment	2,208,464	2,165,902
Less Accumulated Depreciation	(7,053,166)	(6,812,350)
Total Assets	<u>4,363,435</u>	<u>3,954,508</u>
 <u>LIABILITIES</u>		
CURRENT LIABILITIES:		
Accrued Salaries Payable	204,908	192,967
Accounts Payable	733,991	240,813
Due To Other Funds	191,119	263,938
NONCURRENT LIABILITIES:		
Funds Held For Others	13,553	18,938
Deferred Revenues	833,057	782,652
Compensated Absences Payable	394,340	340,355
Capital Lease Obligations	16,457	0
Total Liabilities	<u>2,387,425</u>	<u>1,839,663</u>
 <u>NET ASSETS</u>		
Invested in Capital Assets, Net of Related Debt	1,875,343	2,070,110
Unrestricted	100,667	44,735
Total Net Assets	<u><u>1,976,010</u></u>	<u><u>2,114,845</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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
OPERATING REVENUES:					
Charges for Services	\$10,480,106	\$10,470,151	\$10,582,742	\$10,307,742	\$9,537,824
Miscellaneous	7,965	7,965	16,942	16,942	17,633
Total Operating Revenues	<u>10,488,071</u>	<u>10,478,116</u>	<u>10,599,684</u>	<u>10,324,684</u>	<u>9,555,457</u>
OPERATING EXPENSES:					
Salaries	6,652,378	6,602,229	6,603,283	6,588,802	6,546,064
Fringe Benefits	2,043,706	2,039,582	2,043,989	2,181,326	1,970,533
Commodities	1,229,646	1,146,036	1,152,877	1,015,725	1,171,137
Services	2,440,638	2,293,151	2,369,504	1,589,174	1,596,750
Capital Outlay	0	59,846	69,849	51,962	0
Depreciation	240,816	0	0	0	236,349
Total Operating Expenses	<u>12,607,184</u>	<u>12,140,844</u>	<u>12,239,502</u>	<u>11,426,989</u>	<u>11,520,833</u>
OPERATING INCOME (LOSS)	<u>(2,119,113)</u>	<u>(1,662,728)</u>	<u>(1,639,818)</u>	<u>(1,102,305)</u>	<u>(1,965,376)</u>
NON-OPERATING REVENUES (EXPENSES):					
Property Tax	783,877	783,877	787,933	787,933	740,487
Intergovernmental Revenue	0	0	0	0	48,496
Investment Earnings	14,255	14,255	10,000	10,000	12,741
Donations	19,849	19,849	10,000	10,000	10,145
Interest on Long-Term Debt	(5,634)	(5,634)	(5,635)	0	0
Net Non-Operating Revenues (Expenses)	<u>812,347</u>	<u>812,347</u>	<u>802,298</u>	<u>807,933</u>	<u>811,869</u>
INCOME (LOSS) BEFORE TRANSFERS	<u>(1,306,766)</u>	<u>(850,381)</u>	<u>(837,520)</u>	<u>(294,372)</u>	<u>(1,153,507)</u>
Capital Contributions	0	0	0	0	0
Transfers In	1,229,782	1,229,782	44,614	44,614	25,786
Transfers Out	(61,851)	(61,851)	(61,852)	0	(31,703)
CHANGE IN NET ASSETS	<u>(138,835)</u>	<u>317,550</u>	<u>(854,758)</u>	<u>(249,758)</u>	<u>(1,159,424)</u>
NET ASSETS--Beginning of Year	<u>2,114,845</u>	<u>370,824</u>	<u>370,824</u>	<u>370,824</u>	<u>3,274,269</u>
NET ASSETS--End of Year	<u>1,976,010</u>	<u>688,374</u>	<u>(483,934)</u>	<u>121,066</u>	<u>2,114,845</u>
Revenues/Transfers In Conversion to GAAP Basis		9,955			
Expenses/Transfers Out Conversion to GAAP Basis		(466,340)			
Beginning Net Assets Conversion to GAAP Basis		<u>1,744,021</u>			
GAAP Basis Net Assets		<u>1,976,010</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
NURSING HOME FUND
COMPARATIVE STATEMENT OF CASH FLOWS
FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2006 and 2005

Exhibit F-3

	2006	2005
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Receipts from Customers	\$9,813,073	\$9,545,092
Cash Payments to Employees for Services	(6,586,452)	(6,467,038)
Cash Payments to Suppliers and Other Funds For Goods and Services	(5,291,920)	(4,525,174)
Net Cash Provided (Used) By Operating Activities	(2,065,299)	(1,447,120)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Property Taxes Received	783,877	740,487
Gifts And Donations Received	2,992	5,748
Transfers/Loans From Other Funds	1,329,782	25,786
Transfers/Loans To Other Funds	(161,851)	(31,703)
Net Cash Provided (Used) By Non-Capital Financing Activities	1,954,800	740,318
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Acquisition and Construction of Capital Assets	(23,035)	(120,940)
Principal Payments on Equipment Capital Leases	(6,157)	0
Interest Payments on Equipment Capital Leases	(5,634)	0
Net Cash Provided (Used) By Capital and Related Financing Activities	(34,826)	(120,940)
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest on Investments and Bank Deposits	14,255	12,741
Net Cash Provided (Used) By Investment Activities	14,255	12,741
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(131,070)	(815,001)
Cash and Cash Equivalents at Beginning of Year	223,375	1,038,376
Cash and Cash Equivalents at End of Year	92,305	223,375
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	(\$2,119,113)	(\$1,965,376)
Adjust Out Non-Cash Revenue/Expense:		
Depreciation Expense	240,816	236,349
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	(674,950)	(10,365)
Decrease (Increase) in Due From Other Funds	(48)	0
Decrease (Increase) in Inventories	1,581	15,380
Decrease (Increase) in Prepaid Expenses	130	902
Increase (Decrease) in Payables	559,104	207,601
Increase (Decrease) in Due To Other Funds	(72,819)	68,389
Net Cash Provided (Used) By Operating Activities	(2,065,299)	(1,447,120)

Non-cash Investing, Capital and Financing Activities:

In fiscal year 2006, the Nursing Home received donated equipment and supplies valued at \$16,857 and capital assets financed through capital leases valued at \$22,614. In fiscal year 2005, the Nursing Home received donated equipment and supplies valued at \$4,397 and capital assets provided through intergovernmental grants valued at \$48,496.

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, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
CURRENT ASSETS:		
Cash	\$16,620	\$241,091
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	519	399
Accrued Interest	0	0
Other	807	0
Due From Other Funds	<u>878,401</u>	<u>633,045</u>
Total Assets	<u>896,347</u>	<u>874,535</u>
 LIABILITIES		
CURRENT LIABILITIES:		
Accounts Payable	6,333	14,202
Due To Other Funds	133,674	0
NONCURRENT LIABILITIES:		
Funds Held For Others	0	0
Estimated Claims Payable	<u>1,831,165</u>	<u>931,558</u>
Total Liabilities	<u>1,971,172</u>	<u>945,760</u>
 NET ASSETS		
Unrestricted	<u>(1,074,825)</u>	<u>(71,225)</u>
Total Net Assets	<u><u>(1,074,825)</u></u>	<u><u>(71,225)</u></u>

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
OPERATING REVENUES:					
Charges for Services	\$1,533,625	\$1,533,625	\$1,319,017	\$1,319,017	\$1,088,111
Miscellaneous	243,848	243,848	233,881	0	8,581
Total Operating Revenues	1,777,473	1,777,473	1,552,898	1,319,017	1,096,692
OPERATING EXPENSES:					
Salaries	26,779	0	0	0	25,662
Fringe Benefits	1,648,520	930,452	940,664	720,664	682,729
Commodities	0	0	875	1,475	0
Services	1,110,368	928,829	1,082,271	572,700	610,941
Total Operating Expenses	2,785,667	1,859,281	2,023,810	1,294,839	1,319,332
OPERATING INCOME (LOSS)	(1,008,194)	(81,808)	(470,912)	24,178	(222,640)
NON-OPERATING REVENUES (EXPENSES):					
Investment Earnings	4,594	4,594	5,000	5,000	8,622
Net Non-Operating Revenues (Expenses)	4,594	4,594	5,000	5,000	8,622
INCOME (LOSS) BEFORE TRANSFERS	(1,003,600)	(77,214)	(465,912)	29,178	(214,018)
Transfers In	0	0	0	0	0
Transfers Out	0	(26,779)	(28,378)	(28,378)	0
CHANGE IN NET ASSETS	(1,003,600)	(103,993)	(494,290)	800	(214,018)
NET ASSETS--Beginning of Year	(71,225)	860,333	860,333	860,333	142,793
NET ASSETS--End of Year	(1,074,825)	756,340	366,043	861,133	(71,225)
Revenues/Transfers In Conversion to GAAP Basis		0			
Expenses/Transfers Out Conversion to GAAP Basis		(899,607)			
Beginning Net Assets Conversion to GAAP Basis		(931,558)			
GAAP Basis Net Assets		(1,074,825)			

COUNTY OF CHAMPAIGN, ILLINOIS
 SELF-FUNDED INSURANCE FUND
 COMPARATIVE STATEMENT OF CASH FLOWS
 FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2006 and 2005

	2006	2005
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Receipts from Other Funds and Employees for Services	\$1,288,149	\$1,012,327
Cash Receipts for Claims Reimbursements	243,041	11,138
Cash Payments to Employees for Services	0	(25,662)
Cash Payments to Suppliers for Goods and Services	(1,353,138)	(639,899)
Cash Payments for Claims	(514,012)	(443,651)
Net Cash Provided (Used) By Operating Activities	(335,960)	(85,747)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Transfers/Loans From Other Funds	106,895	0
Net Cash Provided (Used) By Non-Capital Financing Activities	106,895	0
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Capital Contributions	0	0
Net Cash Provided (Used) By Capital and Related Financing Activities	0	0
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest on Investments and Bank Deposits	4,594	8,622
Net Cash Provided (Used) By Investment Activities	4,594	8,622
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(224,471)	(77,125)
Cash and Cash Equivalents at Beginning of Year	241,091	318,216
Cash and Cash Equivalents at End of Year	16,620	241,091
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	(\$1,008,194)	(\$222,640)
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	(927)	2,228
Decrease (Increase) in Due From Other Funds	(245,356)	(75,455)
Increase (Decrease) in Payables	(7,869)	1,959
Increase (Decrease) in Due To Other Funds	26,779	(1,055)
Increase (Decrease) in Unremitted Payroll Withholdings	0	0
Increase (Decrease) in Estimated Claims Payable	899,607	209,216
Net Cash Provided (Used) By Operating Activities	(335,960)	(85,747)

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, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
CURRENT ASSETS:		
Cash	\$285,997	\$238,850
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	1,552	1,095
Accrued Interest	0	0
Other	3,651	1,319
Due From Other Funds	<u>246,588</u>	<u>233,650</u>
 Total Assets	 <u>537,788</u>	 <u>474,914</u>
 LIABILITIES		
CURRENT LIABILITIES:		
Accounts Payable	338,469	339,898
Due To Other Funds	46	74
NONCURRENT LIABILITIES:		
Funds Held For Others	94,121	42,577
Estimated Claims Payable	<u>0</u>	<u>0</u>
 Total Liabilities	 <u>432,636</u>	 <u>382,549</u>
 NET ASSETS		
Unrestricted	<u>105,152</u>	<u>92,365</u>
 Total Net Assets	 <u><u>105,152</u></u>	 <u><u>92,365</u></u>

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
OPERATING REVENUES:					
Charges for Services	\$4,186,025	\$4,186,025	\$5,734,995	\$5,734,995	\$4,051,798
Miscellaneous	0	0	10,000	10,000	1,821
Total Operating Revenues	4,186,025	4,186,025	5,744,995	5,744,995	4,053,619
OPERATING EXPENSES:					
Salaries	0	0	0	0	0
Fringe Benefits	4,182,047	4,182,047	5,734,995	5,734,995	4,050,010
Commodities	297	297	600	600	602
Services	353	13,192	19,216	16,000	12,341
Total Operating Expenses	4,182,697	4,195,536	5,754,811	5,751,595	4,062,953
OPERATING INCOME (LOSS)	3,328	(9,511)	(9,816)	(6,600)	(9,334)
NON-OPERATING REVENUES (EXPENSES):					
Investment Earnings	9,459	9,459	2,500	2,500	5,682
Net Non-Operating Revenues (Expenses)	9,459	9,459	2,500	2,500	5,682
INCOME (LOSS) BEFORE TRANSFERS	12,787	(52)	(7,316)	(4,100)	(3,652)
Transfers In	0	12,839	3,216	0	9,732
Transfers Out	0	0	0	0	0
CHANGE IN NET ASSETS	12,787	12,787	(4,100)	(4,100)	6,080
NET ASSETS--Beginning of Year	92,365	92,365	92,365	92,365	86,285
NET ASSETS--End of Year	105,152	105,152	88,265	88,265	92,365
Revenues/Transfers In Conversion to GAAP Basis		0			
Expenses/Transfers Out Conversion to GAAP Basis		0			
Beginning Net Assets Conversion to GAAP Basis		0			
GAAP Basis Net Assets		105,152			

COUNTY OF CHAMPAIGN, ILLINOIS
 EMPLOYEE HEALTH INSURANCE FUND
 COMPARATIVE STATEMENT OF CASH FLOWS
 FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2006 and 2005

	2006	2005
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Receipts from Other Funds and Employees for Services	\$4,170,298	\$4,022,589
Cash Receipts for Claims Reimbursements	0	0
Cash Payments to Employees for Services	0	0
Cash Payments to Suppliers for Goods and Services	(4,132,610)	(3,998,886)
Cash Payments for Claims	0	0
Net Cash Provided (Used) By Operating Activities	37,688	23,703
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Transfers/Loans From Other Funds	0	9,732
Net Cash Provided (Used) By Non-Capital Financing Activities	0	9,732
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Capital Contributions	0	0
Net Cash Provided (Used) By Capital and Related Financing Activities	0	0
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest on Investments and Bank Deposits	9,459	5,682
Net Cash Provided (Used) By Investment Activities	9,459	5,682
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	47,147	39,117
Cash and Cash Equivalents at Beginning of Year	238,850	199,733
Cash and Cash Equivalents at End of Year	285,997	238,850
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	\$3,328	(\$9,334)
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	(2,789)	3,268
Decrease (Increase) in Due From Other Funds	(12,938)	(34,298)
Increase (Decrease) in Payables	(1,429)	57,069
Increase (Decrease) in Due To Other Funds	(28)	16
Increase (Decrease) in Unremitted Payroll Withholdings	51,544	6,982
Increase (Decrease) in Estimated Claims Payable	0	0
Net Cash Provided (Used) By Operating Activities	37,688	23,703

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, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
Cash	\$64,473	\$7,834
Investments	1,000,000	1,100,000
Receivables:		
Intergovernmental	197,859	202,457
Accrued Interest	0	268
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u>1,262,332</u>	<u>1,310,559</u>
 <u>LIABILITIES</u>		
Accounts Payable	53,078	0
Intergovernmental Payable	0	0
Due To Other Funds	<u>0</u>	<u>0</u>
Total Liabilities	<u>53,078</u>	<u>0</u>
 <u>NET ASSETS</u>		
Held in Trust for Other Governments	<u><u>1,209,254</u></u>	<u><u>1,310,559</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, 2006 AND 2005

	<u>2006</u>	<u>2005</u>
ADDITIONS:		
Intergovernmental Revenue	\$2,342,934	\$2,363,427
Investment Earnings	53,991	37,313
Miscellaneous	<u>0</u>	<u>0</u>
Total Additions	<u>2,396,925</u>	<u>2,400,740</u>
DEDUCTIONS:		
Township Road Maintenance:		
Salaries	0	0
Fringe Benefits	0	0
Commodities	0	0
Services	2,498,230	2,366,449
Capital Outlay	<u>0</u>	<u>0</u>
Total Deductions	<u>2,498,230</u>	<u>2,366,449</u>
CHANGE IN NET ASSETS	(101,305)	34,291
NET ASSETS--Beginning of Year	<u>1,310,559</u>	<u>1,276,268</u>
NET ASSETS--End of Year	<u><u>1,209,254</u></u>	<u><u>1,310,559</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
TOWNSHIP BRIDGE FUND
COMPARATIVE STATEMENT OF FIDUCIARY NET ASSETS
NOVEMBER 30, 2006 and 2005

	2006	2005
<u>ASSETS</u>		
Cash	\$201,699	\$121,644
Investments	200,000	0
Receivables:		
Intergovernmental	0	0
Accrued Interest	0	3
Other	0	0
Due From Other Funds	0	0
Total Assets	401,699	121,647
 <u>LIABILITIES</u>		
Accounts Payable	31,967	4,818
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Total Liabilities	31,967	4,818
 <u>NET ASSETS</u>		
Held in Trust for Other Governments	369,732	116,829

COUNTY OF CHAMPAIGN, ILLINOIS
TOWNSHIP BRIDGE FUND
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2006 AND 2005

	<u>2006</u>	<u>2005</u>
ADDITIONS:		
Intergovernmental Revenue	\$533,312	\$167,272
Investment Earnings	7,654	3,751
Miscellaneous	<u>0</u>	<u>0</u>
Total Additions	<u>540,966</u>	<u>171,023</u>
DEDUCTIONS:		
Township Bridge Maintenance:		
Salaries	0	0
Fringe Benefits	0	0
Commodities	0	0
Services	0	0
Capital Outlay	<u>288,063</u>	<u>182,785</u>
Total Deductions	<u>288,063</u>	<u>182,785</u>
CHANGE IN NET ASSETS	252,903	(11,762)
NET ASSETS--Beginning of Year	<u>116,829</u>	<u>128,591</u>
NET ASSETS--End of Year	<u><u>369,732</u></u>	<u><u>116,829</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, 2006 AND 2005

	2006	2005
<u>GARNISHMENTS FUND</u>		
ASSETS:		
Cash	\$208	\$208
Total Assets	208	208
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held for Others	208	208
Total Liabilities	208	208
 <u>SECTION 125 CAFETERIA PLAN FUND</u>		
ASSETS:		
Cash	\$0	\$37,900
Total Assets	0	37,900
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held for Others	0	37,900
Total Liabilities	0	37,900
 <u>INHERITANCE TAX FUND</u>		
ASSETS:		
Cash	\$0	\$135,729
Investments	0	0
Total Assets	0	135,729
LIABILITIES:		
Intergovernmental Payable	\$0	\$135,729
Due To Other Funds	0	0
Total Liabilities	0	135,729

COUNTY OF CHAMPAIGN, ILLINOIS
INDIVIDUAL AGENCY FUNDS
COMPARATIVE STATEMENTS OF FIDUCIARY NET ASSETS
NOVEMBER 30, 2006 AND 2005

	2006	2005
<u>ESTATE FUND</u>		
ASSETS:		
Cash	\$30,561	\$30,561
Investments	0	0
Total Assets	30,561	30,561
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held For Others	30,561	30,561
Total Liabilities	30,561	30,561
 <u>PROPERTY CONDEMNATIONS FUND</u>		
ASSETS:		
Cash	\$355,020	\$609,520
Investments	0	0
Total Assets	355,020	609,520
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held for Others	355,020	609,520
Total Liabilities	355,020	609,520
 <u>COUNTY COLLECTOR FUND</u>		
ASSETS:		
Cash	\$404,872	\$303,849
Investments	0	0
Intergovernmental Receivable	519	0
Total Assets	405,391	303,849
LIABILITIES:		
Intergovernmental Payable	\$344,299	\$264,230
Due To Other Funds	0	0
Funds Held For Others	61,092	39,619
Total Liabilities	405,391	303,849

COUNTY OF CHAMPAIGN, ILLINOIS
INDIVIDUAL AGENCY FUNDS
COMPARATIVE STATEMENTS OF FIDUCIARY NET ASSETS
NOVEMBER 30, 2006 AND 2005

	<u>2006</u>	<u>2005</u>
<u>CIRCUIT CLERK FUND</u>		
ASSETS:		
Cash	\$331,117	\$270,571
Investments	<u>1,592,346</u>	<u>1,729,874</u>
Total Assets	<u><u>1,923,463</u></u>	<u><u>2,000,445</u></u>
LIABILITIES:		
Intergovernmental Payable	\$185,111	\$151,509
Due To Other Funds	0	0
Funds Held For Others	<u>1,738,352</u>	<u>1,848,936</u>
Total Liabilities	<u><u>1,923,463</u></u>	<u><u>2,000,445</u></u>
 <u>COUNTY CLERK FUND</u>		
ASSETS:		
Cash	\$100,801	\$127,036
Investments	<u>105,479</u>	<u>69,269</u>
Total Assets	<u><u>206,280</u></u>	<u><u>196,305</u></u>
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held For Others	<u>206,280</u>	<u>196,305</u>
Total Liabilities	<u><u>206,280</u></u>	<u><u>196,305</u></u>
 <u>COURT SERVICES FUND</u>		
ASSETS:		
Cash	<u>\$5,391</u>	<u>\$5,350</u>
Total Assets	<u><u>5,391</u></u>	<u><u>5,350</u></u>
LIABILITIES:		
Funds Held For Others	<u>\$5,391</u>	<u>\$5,350</u>
Total Liabilities	<u><u>5,391</u></u>	<u><u>5,350</u></u>

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 SOURCE OF FUNDING
 NOVEMBER 30, 2006 and 2005

	<u>2006</u>	<u>2005</u>
<u>GOVERNMENTAL FUNDS CAPITAL ASSETS</u>		
Land	\$1,688,463	\$1,764,864
Infrastructure	60,624,083	61,390,435
Buildings and Improvements	53,539,244	53,516,288
Equipment	12,497,953	11,823,755
Construction in Progress	<u>23,582,791</u>	<u>26,002,760</u>
Total Governmental Funds Capital Assets	<u><u>151,932,534</u></u>	<u><u>154,498,102</u></u>
 <u>SOURCE OF FUNDING</u>		
General Fund Revenues	\$7,976,713	\$8,264,057
Special Revenue Funds	70,569,840	78,427,438
Capital Projects Funds	73,186,227	67,631,393
Gifts	<u>199,754</u>	<u>175,214</u>
Total Governmental Funds Capital Assets	<u><u>151,932,534</u></u>	<u><u>154,498,102</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
 CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
 SCHEDULE BY FUNCTION AND ACTIVITY
 NOVEMBER 30, 2006

<u>FUNCTION AND ACTIVITY</u>	<u>Land</u>	<u>Infrastructure</u>	<u>Buildings & Improvements</u>	<u>Equipment</u>	<u>Construction in Progress</u>	<u>Total</u>
GENERAL GOVERNMENT:						
County Board	\$0	\$0	\$0	\$34,502	\$0	\$34,502
Administrative Services	0	0	0	703,937	0	703,937
County Clerk	0	0	0	1,190,440	0	1,190,440
Recorder	0	0	0	294,165	0	294,165
Supervisor of Assessments	0	0	0	29,226	0	29,226
Treasurer	0	0	0	48,290	0	48,290
Public Properties	192,138	0	5,111,248	159,145	0	5,462,531
Total General Government	192,138	0	5,111,248	2,459,705	0	7,763,091
JUSTICE AND PUBLIC SAFETY:						
Circuit Clerk	0	0	0	347,821	0	347,821
Circuit Court / Law Library	0	0	0	1,659,195	0	1,659,195
Public Defender	0	0	0	20,829	0	20,829
Sheriff / Correctional Centers	0	0	0	3,476,134	0	3,476,134
State's Attorney	0	0	0	138,559	0	138,559
Coroner	0	0	0	134,482	0	134,482
ESDA / Emergency Management Agcy.	0	0	0	302,228	0	302,228
Court Services / Juvenile Detention	0	0	0	445,549	0	445,549
Animal Control	0	0	0	166,840	0	166,840
Child Advocacy Center	0	0	0	10,250	0	10,250
Public Properties	1,422,760	0	48,050,888	0	0	49,473,648
Total Justice and Public Safety	1,422,760	0	48,050,888	6,701,887	0	56,175,535
HEALTH SERVICES						
Total Health Services	0	0	0	96,059	0	96,059
EDUCATION						
Total Education	0	0	0	681,905	0	681,905
SOCIAL SERVICES						
Total Social Services	1,459	0	0	0	22,935,849	22,937,308
DEVELOPMENT						
Total Development	0	0	0	334,665	0	334,665
HIGHWAYS AND BRIDGES						
Total Highways and Bridges	72,106	60,624,083	377,108	2,223,732	646,942	63,943,971
Total Governmental Funds Capital Assets	1,688,463	60,624,083	53,539,244	12,497,953	23,582,791	151,932,534

COUNTY OF CHAMPAIGN, ILLINOIS
 CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
 SCHEDULE OF CHANGES BY SOURCE OF FUNDING
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

<u>SOURCE OF FUNDING</u>	<u>Balance</u> <u>11/30/05</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>11/30/06</u>
GENERAL FUND REVENUES:				
Land	\$228,551	\$0	\$0	\$228,551
Infrastructure	0	294,731	0	294,731
Buildings and Improvements	4,047,672	153,677	33,422	4,167,927
Equipment	3,732,422	297,780	873,208	3,156,994
Construction in Progress	255,412	167,829	294,731	128,510
Total General Fund Revenues	8,264,057	914,017	1,201,361	7,976,713
SPECIAL REVENUE FUNDS:				
Land	379,184	0	76,401	302,783
Infrastructure	61,290,435	9,124,949	10,186,032	60,229,352
Buildings and Improvements	1,567,081	0	0	1,567,081
Equipment	7,080,294	1,397,245	180,936	8,296,603
Construction in Progress	8,110,444	1,176,221	9,112,644	174,021
Total Special Revenue Funds	78,427,438	11,698,415	19,556,013	70,569,840
CAPITAL PROJECTS FUNDS:				
Land	1,157,129	0	0	1,157,129
Infrastructure	0	0	0	0
Buildings and Improvements	47,830,821	24,271	121,570	47,733,522
Equipment	1,006,539	8,777	0	1,015,316
Construction in Progress	17,636,904	5,643,356	0	23,280,260
Total Capital Projects Funds	67,631,393	5,676,404	121,570	73,186,227
GIFTS:				
Land	0	0	0	0
Infrastructure	100,000	0	0	100,000
Buildings and Improvements	70,714	0	0	70,714
Equipment	4,500	24,540	0	29,040
Construction in Progress	0	0	0	0
Total Gifts	175,214	24,540	0	199,754
Total Governmental Funds Capital Assets	154,498,102	18,313,376	20,878,944	151,932,534

COUNTY OF CHAMPAIGN, ILLINOIS
 CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
 SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

FUNCTION AND ACTIVITY	Balance 11/30/05	Additions	Deductions	Function Reclass	Balance 11/30/06
GENERAL GOVERNMENT:					
County Board	\$34,502	\$0	\$0	\$0	\$34,502
Administrative Services	709,105	19,262	24,430	0	703,937
County Clerk	140,182	1,086,567	36,309	0	1,190,440
Recorder	288,699	11,250	5,784	0	294,165
Supervisor of Assessments	14,026	15,200	0	0	29,226
Treasurer	48,290	0	0	0	48,290
Public Properties	5,449,445	48,663	34,442	(1,135)	5,462,531
Total General Government	6,684,249	1,180,942	100,965	(1,135)	7,763,091
JUSTICE AND PUBLIC SAFETY:					
Circuit Clerk	349,314	0	1,493	0	347,821
Circuit Court / Law Library	1,655,134	14,234	10,173	0	1,659,195
Public Defender	18,216	2,613	0	0	20,829
Sheriff / Correctional Centers	3,919,476	360,495	803,837	0	3,476,134
State's Attorney	117,179	21,380	0	0	138,559
Coroner	114,699	19,783	0	0	134,482
ESDA / Emergency Management Agency	302,228	0	0	0	302,228
Court Services / Juvenile Detention	464,301	0	18,752	0	445,549
Animal Control	148,560	18,280	0	0	166,840
Child Advocacy Center	10,250	0	0	0	10,250
Public Properties	49,339,382	133,780	0	486	49,473,648
Total Justice and Public Safety	56,438,739	570,565	834,255	486	56,175,535
HEALTH SERVICES					
Total Health Services	85,259	10,800	0	0	96,059
EDUCATION					
Total Education	681,905	0	0	0	681,905
SOCIAL SERVICES					
Total Social Services	17,759,667	5,298,945	121,570	266	22,937,308
DEVELOPMENT					
Total Development	353,200	8,064	26,599	0	334,665
HIGHWAYS AND BRIDGES					
Total Highways and Bridges	72,495,083	11,244,060	19,795,555	383	63,943,971
Total Governmental Funds Capital Assets	154,498,102	18,313,376	20,878,944	0	151,932,534

Single Audit Section

COUNTY OF CHAMPAIGN, ILLINOIS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Revenues	Federal Expenditures
<u>U.S. DEPT. OF HEALTH & HUMAN SERVICES</u>			
93.600 Head Start Program		\$4,057,881	\$4,059,282
Regional Planning Comm.--Head Start Fund	U.S. Dept. of Health & Human Services Grant #05/CH/6105/12 (05/06)	\$1,264,898	\$1,264,519
Regional Planning Comm.--Head Start Fund	U.S. Dept. of Health & Human Services Grant #05/CH/6105/13 (06/07)	\$2,792,983	\$2,794,763
93.569 Community Services Block Grant		\$643,150	\$548,527
Regional Planning Commission	IL Dept. of Commerce & Econ. Opportunity Grant #05-23138 (2005)	\$156,052	\$61,429
Regional Planning Commission	IL Dept. of Commerce & Econ. Opportunity Grant #06-231038 (2006)	\$487,098	\$487,098
93.563 Child Support Enforcement Title IV-D		\$267,642	\$267,740
State's Attorney	IL Dept. of Healthcare & Family Services Agreement of Cooperation 7/1/05-6/30/06	\$163,769	\$135,160
State's Attorney	IL Dept. of Healthcare & Family Services Grant #2006-55-013-Ka2 (06/07)	\$71,026	\$86,898
Circuit Clerk	IL Dept. of Healthcare & Family Services Grant #2005-55-007-K4 (05/06)	\$16,978	\$12,524
Circuit Clerk	IL Dept. of Healthcare & Family Services Grant #2005-55-007-K5 (06/07)	\$8,626	\$22,412
Sheriff	IL Dept. of Healthcare & Family Services Grant #2005-55-005-DM2 (05/06)	\$7,243	\$7,243
Sheriff	IL Dept. of Healthcare & Family Services Grant #2005-55-005-K3 (06/07)	\$0	\$3,503
93.283 CDC Investigations & Technical Assistance		\$100,645	\$108,636
County Public Health Board	IL Dept. of Public Health Grant #67181106 (05/06)	\$16,512	\$18,112
County Public Health Board	IL Dept. of Public Health Grant #67181009 (05/06)	\$79,869	\$73,115

(Continued on next page.)

COUNTY OF CHAMPAIGN, ILLINOIS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Revenues	Federal Expenditures
U.S. DEPT. OF HEALTH & HUMAN SERVICES (continued)			
93.283 CDC Investigations & Technical Assistance (continued)			
County Public Health Board	IL Dept. of Public Health Grant #77181009 (06/07)	\$4,264	\$11,241
County Public Health Board	IL Dept. of Public Health Grant #77181104 (06/07)	\$0	\$6,168
93.044 Special Programs for the Aging Title III-B		\$11,833	\$11,833
Regional Planning Commission	East Central Illinois Area Agency on Aging Grant #2006-29 (05/06)	\$9,861	\$9,861
Regional Planning Commission	East Central Illinois Area Agency on Aging Grant #2007-29 (06/07)	\$1,972	\$1,972
93.558 Temporary Assistance for Needy Families		\$27,030	\$27,030
Regional Planning Commission	IL Dept. of Human Services Grant #81X6285000 (05/06)	\$14,372	\$14,372
Regional Planning Commission	IL Dept. of Children & Family Services Grant #178742-6016 (05/06)	\$11,485	\$11,485
Regional Planning Commission	IL Dept. of Children & Family Services Grant #178742-6017 (06/07)	\$1,173	\$1,173
93.599 Chafee Education & Training Vouchers Program		\$1,308	\$1,308
Regional Planning Commission	IL Dept. of Children & Family Services Grant #178742-6036 (05/06)	\$957	\$957
Regional Planning Commission	IL Dept. of Children & Family Services Grant #178742-6037 (06/07)	\$351	\$351
93.617 Voting Access for Individuals with Disabilities		\$3,820	\$0
County Clerk--Election Assistance Fund	IL State Board of Elections Election Assistance for Individ. with Disabilities	\$3,820	\$0

(Continued on next page.)

COUNTY OF CHAMPAIGN, ILLINOIS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Revenues	Federal Expenditures
<u>U.S. DEPT. OF JUSTICE</u>			
16.575 Crime Victim Assistance		\$144,941	\$122,160
State's Attorney--Victim Advocacy Fund	IL Criminal Justice Information Authority Grant #205078 (05/06)	\$42,629	\$34,551
Child Advocacy Center	IL Criminal Justice Information Authority Grant #205216 (05/06)	\$102,312	\$87,609
16.579 Byrne Memorial Anti-Drug Abuse Formula Grant		\$79,017	\$101,592
State's Attorney	IL Appellate Prosecutor Drug Prosecutor Contract 3/16/05-9/30/06	\$51,319	\$46,654
State's Attorney	IL Appellate Prosecutor Drug Prosecutor Contract 10/1/06-9/30/07	\$0	\$9,331
Public Defender--Defense Services Fund	IL Criminal Justice Information Authority Grant #403032 (04/06)	\$18,411	\$25,200
Sheriff Equipment Grant Fund	IL Criminal Justice Information Authority Grant #402405 (05/06)	\$0	\$12,785
Sheriff Equipment Grant Fund	IL Criminal Justice Information Authority Grant #402546 (06/06)	\$9,287	\$7,622
16.585 Drug Court Discretionary Grant		\$70,769	\$70,765
Mental Health Board--Drug Courts Fund	U.S. Dept. of Justice Grant #2005-DC-BX-0032 (05/07)	\$70,769	\$70,765
16.590 Grants to Encourage Arrest Policies		\$41,390	\$47,263
State's Atty.--Domestic Violence Prosecution	U.S. Dept. of Justice Grant #2003-WE-BX-0047 (03/06)	\$41,390	\$47,263
16.523 Juvenile Accountability Incentive Block Grant		\$31,487	\$23,917
Court Services--Juv. Info. Sharing System Fund	IL Criminal Justice Information Authority Grant #502005 (05/05)	\$8,220	\$0
Court Services--Juv. Info. Sharing System Fund	IL Criminal Justice Information Authority Grant #503005 (06/06)	\$19,225	\$20,536
Court Services--Juv. Offender Equipment Fund	IL Criminal Justice Information Authority Grant #503404 (06/06)	\$4,042	\$3,381

(Continued on next page.)

COUNTY OF CHAMPAIGN, ILLINOIS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Revenues	Federal Expenditures
<u>U.S. DEPT. OF JUSTICE (continued)</u>			
16.543 Missing Children's Assistance		\$16,367	\$18,290
Child Advocacy Center	National Children's Alliance Program Support 1/1/05 - 12/31/05	\$5,000	\$0
Child Advocacy Center	National Children's Alliance Program Support 1/1/06 - 12/31/06	\$2,693	\$9,616
Child Advocacy Center	National Children's Alliance Member Training 1/1/06 - 12/31/06	\$4,960	\$4,960
Child Advocacy Center	National Children's Alliance Equipment 1/1/06 - 12/31/06	\$3,714	\$3,714
16.738 Byrne Memorial Justice Assistance Grant		\$14,810	\$14,810
Court Services--Probation Services Fund	City of Champaign / ICJIA Grant #501122 (06/06)	\$14,810	\$14,810
<u>U.S. DEPT. OF TRANSPORTATION</u>			
20.205 FHWA Highway Planning & Construction		\$211,968	\$207,662
Regional Planning Commission	IL Dept of Transportation Grant #06T0055 (05/06)	\$142,700	\$116,546
Regional Planning Commission	IL Dept of Transportation Grant #07T0056 (06/07)	\$69,268	\$91,116
20.505 FTA Federal Transit Metropolitan Planning		\$45,012	\$38,822
Regional Planning Commission	IL Dept of Transportation Grant #06T0055 (05/06)	\$29,683	\$18,658
Regional Planning Commission	IL Dept of Transportation Grant #07T0056 (06/07)	\$15,329	\$20,164
20.515 FTA State Transportation Planning & Research		\$34,603	\$34,603
Regional Planning Commission	IL Dept of Transportation Grant #05T0219 (05/06)	\$34,603	\$34,603

(Continued on next page.)

COUNTY OF CHAMPAIGN, ILLINOIS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Revenues	Federal Expenditures
<u>U.S. DEPT. OF TRANSPORTATION (continued)</u>			
20.600 State and Community Highway Safety		\$7,860	\$7,860
Sheriff	IL Dept. of Transportation Grant #AL6-0010-382 (2006)	\$7,860	\$7,860
<u>U.S. DEPT. OF AGRICULTURE</u>			
10.558 Child & Adult Care Food Program		\$219,605	\$185,808
Regional Planning Comm.--Head Start Fund	IL State Board of Education Grant No. 09-010-043P-00	\$219,605	\$185,808
10.555 National School Lunch Program		\$16,689	\$16,689
Juvenile Detention Center	IL State Board of Education Grant No. 09-010-043P-00	\$16,689	\$16,689
10.553 National School Breakfast Program		\$9,253	\$9,253
Juvenile Detention Center	IL State Board of Education Grant No. 09-010-043P-00	\$9,253	\$9,253
<u>U.S. DEPT. OF HOUSING & URBAN DEVELOPMENT</u>			
14.238 Shelter Plus Care Program		\$76,651	\$74,094
Regional Planning Commission	U.S. Dept. of Housing & Urban Development Shelter Plus Care I #IL01C503004 (06/07)	\$38,873	\$36,316
Regional Planning Commission	U.S. Dept. of Housing & Urban Development Shelter Plus Care II #IL01C903001 (06/07)	\$37,778	\$37,778
14.218 Community Development Block Grant		\$32,711	\$36,146
Regional Planning Commission	City of Urbana Court Diversion 7/01/05-6/30/06	\$5,000	\$5,000
Regional Planning Commission	City of Urbana Senior Services Case Mgmt. 7/01/05-6/30/06	\$4,000	\$4,000
Regional Planning Commission	City of Champaign Senior Home Repair Program 1/01/05-12/31/05	\$4,364	\$4,364
Regional Planning Commission	City of Champaign Senior Home Repair Program 1/01/06-12/31/06	\$19,347	\$22,782

(Continued on next page.)

COUNTY OF CHAMPAIGN, ILLINOIS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Revenues	Federal Expenditures
<u>U.S. DEPT. OF HOUSING & URBAN DEVELOPMENT (continued)</u>			
14.239 H.O.M.E. Investment Partnerships Program		\$0	\$950
Regional Planning Commission	City of Urbana Subgrant 7/1/05 - 6/30/06	\$0	\$758
Regional Planning Commission	City of Urbana Subgrant 7/1/06 - 6/30/07	\$0	\$192
<u>U.S. DEPT. OF HOMELAND SECURITY</u>			
97.004 Domestic Preparedness Equipment Support		\$175,685	\$175,685
Emergency Management Agency	IL Emergency Management Agency 7/1/04 - 5/31/06	\$175,685	\$175,685
97.073 State Homeland Security Program		\$59,276	\$59,276
Emergency Management Agency	IL Emergency Management Agency 3/1/06 - 3/31/06	\$59,276	\$59,276
97.042 Emergency Management Performance Grant		\$37,438	\$37,438
Emergency Management Agency	IL Emergency Management Agency 10/1/05 - 9/30/06	\$37,438	\$29,343
Emergency Management Agency	IL Emergency Management Agency 10/1/06 - 9/30/07	\$0	\$8,095
97.074 Law Enforcement Terrorism Prevention		\$12,000	\$14,500
Sheriff / Public Properties	IL Law Enforcement Alarm System 6/23/05 - 12/31/05	\$12,000	\$14,500
97.024 Emergency Food & Shelter National Board Prog.		\$8,677	\$8,677
Regional Planning Commission	Emergency Food & Shelter National Board Grant No. 20-2360-00 (05/06)	\$8,677	\$8,677
97.036 Disaster Grants / Public Assistance		\$5,693	\$5,693
Emergency Management Agency	IL Emergency Management Agency FEMA-3230 #019-08E6D-00	\$5,693	\$5,693

(Continued on next page.)

COUNTY OF CHAMPAIGN, ILLINOIS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Revenues	Federal Expenditures
<u>ELECTION COMMISSION</u>			
90.401 Help America Vote Act Requirements		\$823,957	\$823,957
County Clerk--Election Assistance Fund	IL State Board of Elections Accessible Voting Equipment Grant	\$585,000	\$585,000
County Clerk--Election Assistance Fund	IL State Board of Elections Phase II Accessible Voting Equipment Grant	\$238,957	\$238,957
<u>GENERAL SERVICES ADMINISTRATION</u>			
39.011 Election Reform Payments		\$387,329	\$390,434
County Clerk--Election Assistance Fund	IL State Board of Elections Punch Card Replacement Grant	\$373,490	\$366,477
County Clerk--Election Assistance Fund	IL State Board of Elections Election Administration Improvement Grant	\$10,023	\$20,457
County Clerk--Election Assistance Fund	IL State Board of Elections Polling Place Accessibility Grant	\$3,816	\$3,500
TOTAL FEDERAL AWARDS		\$7,676,497	\$7,550,700

Notes:

Accounting policy for this schedule: For federal awards where reimbursement is received after the expenditures are incurred, the federal expenditures are matched to the federal revenues by reporting the expenditures in the same period as the revenues. For federal awards where advance drawdowns are received, the federal expenditures are reported in the period when incurred.

BRAY, DRAKE, LILES & RICHARDSON LLP

KARL E. DRAKE, CPA
CURTIS D. LILES, CPA
R. NEIL RICHARDSON, CPA

Certified Public Accountants
1606 N. Willow View Road, Suite 1E
Urbana, Illinois 61802-7446

Phone 217/337-0004
Fax 217/337-5822

CONSULTANT:
JAMES P. BRAY, CPA

May 17, 2007

Champaign County Board
Urbana, IL

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

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, as of and for the year ended November 30, 2006, which collectively comprise the County's basic financial statements, and have issued our report thereon dated May 17, 2007. 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

In planning and performing our audit, we considered Champaign County, Illinois' internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control over financial reporting. However, we noted a matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgement, could adversely affect Champaign County, Illinois' ability to initiate, record, process, and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying schedule of findings and questioned costs as item 2006-1.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error of fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that the reportable condition described above is a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Champaign County, Illinois's 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 also noted certain other matters that we reported to the management of Champaign County, Illinois in a separate letter dated June 26, 2007.

This report is intended solely for the information and use of the Champaign County Board, 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.

Bray, Drake, Liles & Richardson LLP
BRAY, DRAKE, LILES & RICHARDSON LLP

Members of the American Institute of Certified Public Accountants
Members of the Illinois CPA Society

BRAY, DRAKE, LILES & RICHARDSON LLP

KARL E. DRAKE, CPA
CURTIS D. LILES, CPA
R. NEIL RICHARDSON, CPA

Certified Public Accountants
1606 N. Willow View Road, Suite 1E
Urbana, Illinois 61802-7446

Phone 217/337-0004
Fax 217/337-5822

CONSULTANT:
JAMES P. BRAY, CPA

May 17, 2007

Champaign County Board
Urbana, IL

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Compliance

We have audited the compliance of Champaign County, Illinois, with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended November 30, 2006. Champaign County, Illinois's 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's management. Our responsibility is to express an opinion on Champaign County, Illinois's 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's 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 on Champaign County, Illinois's compliance with those requirements.

In our opinion, Champaign County, Illinois, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended November 30, 2006.

Internal Control Over Compliance

The management of Champaign County, Illinois, is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Champaign County, Illinois's internal control over compliance with 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.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the Champaign County Board, 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.



BRAY, DRAKE, LILES & RICHARDSON LLP

Members of the American Institute of Certified Public Accountants
Members of the Illinois CPA Society

**COUNTY OF CHAMPAIGN, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED NOVEMBER 30, 2006**

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of the County of Champaign, Illinois as of and for the year ended November 30, 2006.
2. One reportable condition disclosed during the audit of the financial statements is reported in the Independent Auditor's Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*. It was reported as a material weakness.
3. No instances of noncompliance material to the financial statements of the County of Champaign, Illinois, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No reportable conditions in internal control over the major federal award programs are reported in the Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133.
5. The auditor's report on compliance for the major federal award programs for the County of Champaign, Illinois expresses an unqualified opinion on the major federal programs.
6. Audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133 are reported in this Schedule.
7. The programs tested as major programs include:

Crime Victims Assistance	CFDA No. 16.575
Election Reform Payments	CFDA No. 39.011
Help America Vote Act Requirements	CFDA No. 90.401
CDC Investigations & Technical Assistance	CFDA No. 93.283
Community Services Block Grant	CFDA No. 93.569

8. The threshold for distinguishing types A and B programs was \$300,000.
9. The County of Champaign, Illinois qualified as a low-risk auditee.

B. FINDINGS – FINANCIAL STATEMENT AUDIT

REPORTABLE CONDITION

2006-1: Sheriff's receipts over Bonds. (Repeated from prior two years)

Condition: There are no pre-numbered receipts used in the collection of bond payments at the County Correctional Center. Also, the receipts are such that the docket number may also not appear on the receipt. This condition occurred as a result in a change in computer software.

Criteria: Internal controls should exist that provide reasonable assurance that all money collected at the County Correctional Center has been recorded and properly accounted for.

Effect: It is possible that money could be collected and not recorded at all or recorded improperly. Also, lack of pre-numbered documents limits the ability of anyone to test these receipts.

Recommendation: Procedures should be modified to provide stronger controls over receipts of bond money. The procedures should not allow modification of a receipt once it is issued. The documents should be pre-numbered and not allow the issuer to modify such numbers. We understand that there is a cost involved in order to modify procedures; however, we believe that that the benefits will outweigh the costs. This is the third year that this finding has been reported. We believe that it is time for the committee of the County Board charged with oversight of the Sheriff's office to now become directly involved with the Sheriff and solve this problem.

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS

NONE

**COUNTY OF CHAMPAIGN, ILLINOIS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED NOVEMBER 30, 2006**

THERE WERE NO AUDIT FINDINGS IN THE PRIOR YEAR

Statistical Section

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

	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997
Governmental Activities Net Assets:										
Invested in Capital Assets,										
Net of Related Debt	\$38,191,604	\$44,410,228	\$43,144,523	\$40,625,812	(A)	(A)	(A)	(A)	(A)	(A)
Restricted	\$36,459,707	\$34,005,479	\$34,768,760	\$37,599,566	(A)	(A)	(A)	(A)	(A)	(A)
Unrestricted	\$1,986,789	\$6,933,666	\$6,684,539	\$5,540,138	(A)	(A)	(A)	(A)	(A)	(A)
Total Governmental Activities	\$76,638,100	\$85,349,373	\$84,597,822	\$83,765,516						
Business-Type Activities Net Assets:										
Invested in Capital Assets,										
Net of Related Debt	\$1,875,343	\$2,070,110	\$2,133,423	\$2,207,436	(A)	(A)	(A)	(A)	(A)	(A)
Restricted	\$0	\$0	\$0	\$0	(A)	(A)	(A)	(A)	(A)	(A)
Unrestricted	(\$130,136)	(\$31,374)	\$1,099,210	\$1,762,658	(A)	(A)	(A)	(A)	(A)	(A)
Total Business-Type Activities	\$1,745,207	\$2,038,736	\$3,232,633	\$3,970,094						
Total Primary Government Net Assets:										
Invested in Capital Assets,										
Net of Related Debt	\$40,066,947	\$46,480,338	\$45,277,946	\$42,833,248	(A)	(A)	(A)	(A)	(A)	(A)
Restricted	\$36,459,707	\$34,005,479	\$34,768,760	\$37,599,566	(A)	(A)	(A)	(A)	(A)	(A)
Unrestricted	\$1,856,653	\$6,902,292	\$7,783,749	\$7,302,796	(A)	(A)	(A)	(A)	(A)	(A)
Total Primary Government	\$78,383,307	\$87,388,109	\$87,830,455	\$87,735,610						

(A) Information for prior fiscal years is not available.

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

Table II

	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997
EXPENSES BY FUNCTION / PROGRAM										
GOVERNMENTAL ACTIVITIES:										
General Government	\$10,508,915	\$9,599,277	\$8,409,851	\$7,960,184	(A)	(A)	(A)	(A)	(A)	(A)
Justice & Public Safety	29,726,343	26,149,299	24,822,961	23,075,833	(A)	(A)	(A)	(A)	(A)	(A)
Health	6,360,141	5,778,022	3,961,545	4,262,633	(A)	(A)	(A)	(A)	(A)	(A)
Education	4,703,406	4,295,978	4,630,462	4,729,201	(A)	(A)	(A)	(A)	(A)	(A)
Social Services	280,956	280,925	122,859	39,445	(A)	(A)	(A)	(A)	(A)	(A)
Development	3,314,966	3,292,533	3,441,329	2,563,954	(A)	(A)	(A)	(A)	(A)	(A)
Highways & Bridges	13,777,351	7,548,937	6,805,328	8,779,912	(A)	(A)	(A)	(A)	(A)	(A)
Interest on Long-Term Debt	2,413,876	2,037,431	2,442,084	2,419,292	(A)	(A)	(A)	(A)	(A)	(A)
Total Governmental Activities	71,085,954	58,982,402	54,636,419	53,830,454						
BUSINESS-TYPE ACTIVITIES:										
Nursing Home	12,767,512	11,555,306	10,857,012	10,154,157	(A)	(A)	(A)	(A)	(A)	(A)
Total Business-Type Activities	12,767,512	11,555,306	10,857,012	10,154,157						
Total Primary Government	83,853,466	70,537,708	65,493,431	63,984,611						
PROGRAM REVENUES										
GOVERNMENTAL ACTIVITIES:										
Charges for Services:										
General Government	3,122,058	2,989,140	2,855,363	2,997,758	(A)	(A)	(A)	(A)	(A)	(A)
Justice & Public Safety	4,759,809	4,518,512	4,454,213	4,027,500	(A)	(A)	(A)	(A)	(A)	(A)
Health	179,460	126,612	174,501	126,655	(A)	(A)	(A)	(A)	(A)	(A)
Education	30,336	36,421	37,783	18,125	(A)	(A)	(A)	(A)	(A)	(A)
Development	445,982	486,499	545,231	569,231	(A)	(A)	(A)	(A)	(A)	(A)
Highways & Bridges	124,001	134,080	107,577	117,539	(A)	(A)	(A)	(A)	(A)	(A)
Operating Grants & Contributions	15,606,621	13,955,084	14,824,949	21,087,873	(A)	(A)	(A)	(A)	(A)	(A)
Total Governmental Activities	24,268,267	22,246,348	22,999,617	28,944,681						
BUSINESS-TYPE ACTIVITIES:										
Charges for Services:										
Nursing Home	10,488,071	9,555,457	9,331,326	9,436,862	(A)	(A)	(A)	(A)	(A)	(A)
Operating Grants & Contributions	0	48,496	153	129	(A)	(A)	(A)	(A)	(A)	(A)
Total Business-Type Activities	10,488,071	9,603,953	9,331,479	9,436,991						
Total Primary Government	34,756,338	31,850,301	32,331,096	38,381,672						
TOTAL NET REVENUE (EXPENSE)										
Governmental Activities	(46,817,687)	(36,736,054)	(31,636,802)	(24,885,773)	(A)	(A)	(A)	(A)	(A)	(A)
Business-Type Activities	(2,279,441)	(1,951,353)	(1,525,533)	(717,166)	(A)	(A)	(A)	(A)	(A)	(A)
Total Primary Government	(49,097,128)	(38,687,407)	(33,162,335)	(25,602,939)						

282

(Continued Below)

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

Table II

(Continued)

	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997
GENERAL REVENUES & TRANSFERS										
GOVERNMENTAL ACTIVITIES:										
Property Taxes	\$21,624,968	\$20,492,425	\$17,236,668	\$16,386,877	(A)	(A)	(A)	(A)	(A)	(A)
Public Safety Sales Taxes	4,240,855	4,069,752	3,862,564	3,672,341	(A)	(A)	(A)	(A)	(A)	(A)
Hotel/Motel & Auto Rental Taxes	32,027	31,199	25,690	33,013	(A)	(A)	(A)	(A)	(A)	(A)
Unrestricted Grants & Contributions	10,547,157	10,358,136	9,322,526	8,759,254	(A)	(A)	(A)	(A)	(A)	(A)
Investment Earnings	1,814,557	1,481,065	733,910	638,316	(A)	(A)	(A)	(A)	(A)	(A)
Miscellaneous	1,014,781	1,049,111	1,205,793	1,111,636	(A)	(A)	(A)	(A)	(A)	(A)
Gain on Sale of Capital Assets	0	0	125,971	22,601	(A)	(A)	(A)	(A)	(A)	(A)
Transfers	(1,167,931)	5,917	(44,014)	(40,407)	(A)	(A)	(A)	(A)	(A)	(A)
Total Governmental Activities	38,106,414	37,487,605	32,469,108	30,583,631						
BUSINESS-TYPE ACTIVITIES:										
Property Taxes	783,877	740,487	709,715	679,634	(A)	(A)	(A)	(A)	(A)	(A)
Investment Earnings	14,255	12,741	14,756	11,879	(A)	(A)	(A)	(A)	(A)	(A)
Miscellaneous	19,849	10,145	19,587	14,211	(A)	(A)	(A)	(A)	(A)	(A)
Transfers	1,167,931	(5,917)	44,014	40,407	(A)	(A)	(A)	(A)	(A)	(A)
Total Business-Type Activities	1,985,912	757,456	788,072	746,131						
Total Primary Government	40,092,326	38,245,061	33,257,180	31,329,762						
CHANGE IN NET ASSETS										
Governmental Activities	(8,711,273)	751,551	832,306	5,697,858	(A)	(A)	(A)	(A)	(A)	(A)
Business-Type Activities	(293,529)	(1,193,897)	(737,461)	28,965	(A)	(A)	(A)	(A)	(A)	(A)
Total Primary Government	(9,004,802)	(442,346)	94,845	5,726,823						

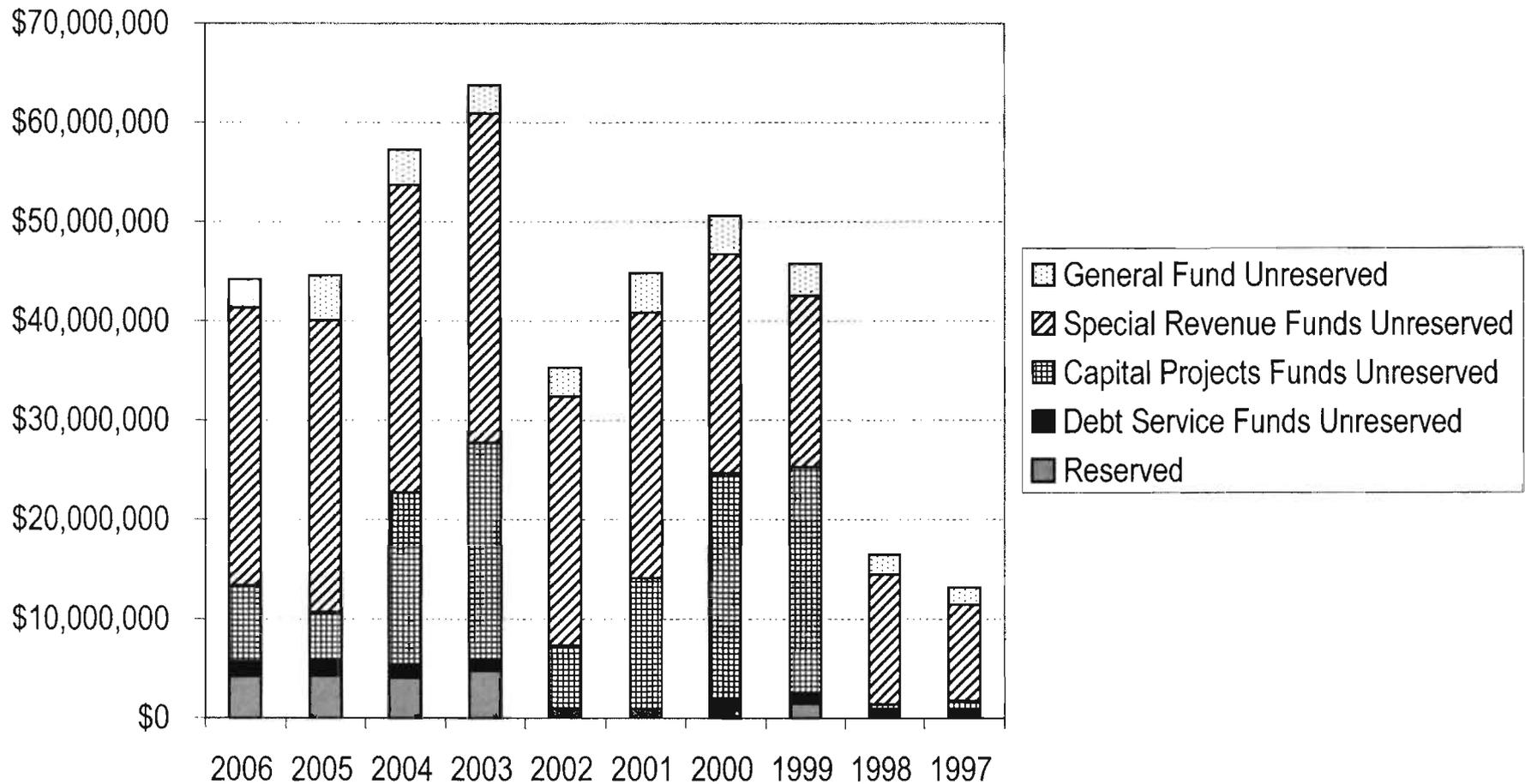
(A) Information for prior fiscal years is not available.

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

	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997
FUND BALANCES:										
General Fund:										
Reserved	\$79,130	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Unreserved	\$2,893,045	\$4,513,457	\$3,560,220	\$2,849,521	\$2,961,353	\$4,012,973	\$3,855,564	\$3,259,262	\$1,970,115	\$1,762,075
Total General Fund	\$2,972,175	\$4,513,457	\$3,560,220	\$2,849,521	\$2,961,353	\$4,012,973	\$3,855,564	\$3,259,262	\$1,970,115	\$1,762,075
All Other Governmental Funds:										
Reserved	\$4,181,959	\$4,277,429	\$4,099,174	\$4,793,737	\$942,611	\$910,102	\$868,375	\$1,499,472	\$0	\$0
Unreserved, reported in:										
Special Revenue Funds	\$28,029,439	\$29,415,358	\$31,040,198	\$33,261,906	\$25,040,534	\$26,720,948	\$22,126,626	\$17,299,912	\$13,117,324	\$9,743,351
Debt Service Funds	\$1,424,715	\$1,476,773	\$1,301,105	\$994,898	\$6,180	\$9,450	\$955,571	\$932,459	\$886,631	\$852,917
Capital Projects Funds	\$7,627,183	\$4,906,264	\$17,296,465	\$21,865,644	\$6,360,468	\$13,174,155	\$22,818,181	\$22,811,066	\$488,303	\$836,147
Total All Other Governmental Funds	\$41,263,296	\$40,075,824	\$53,736,942	\$60,916,185	\$32,349,793	\$40,814,655	\$46,768,753	\$42,542,909	\$14,492,258	\$11,432,415
Total Governmental Funds:										
Reserved	\$4,261,089	\$4,277,429	\$4,099,174	\$4,793,737	\$942,611	\$910,102	\$868,375	\$1,499,472	\$0	\$0
Unreserved	\$39,974,382	\$40,311,852	\$53,197,988	\$58,971,969	\$34,368,535	\$43,917,526	\$49,755,942	\$44,302,699	\$16,462,373	\$13,194,490
Total Governmental Funds	\$44,235,471	\$44,589,281	\$57,297,162	\$63,765,706	\$35,311,146	\$44,827,628	\$50,624,317	\$45,802,171	\$16,462,373	\$13,194,490

FUND BALANCES IN GOVERNMENTAL FUNDS

Last Ten Fiscal Years



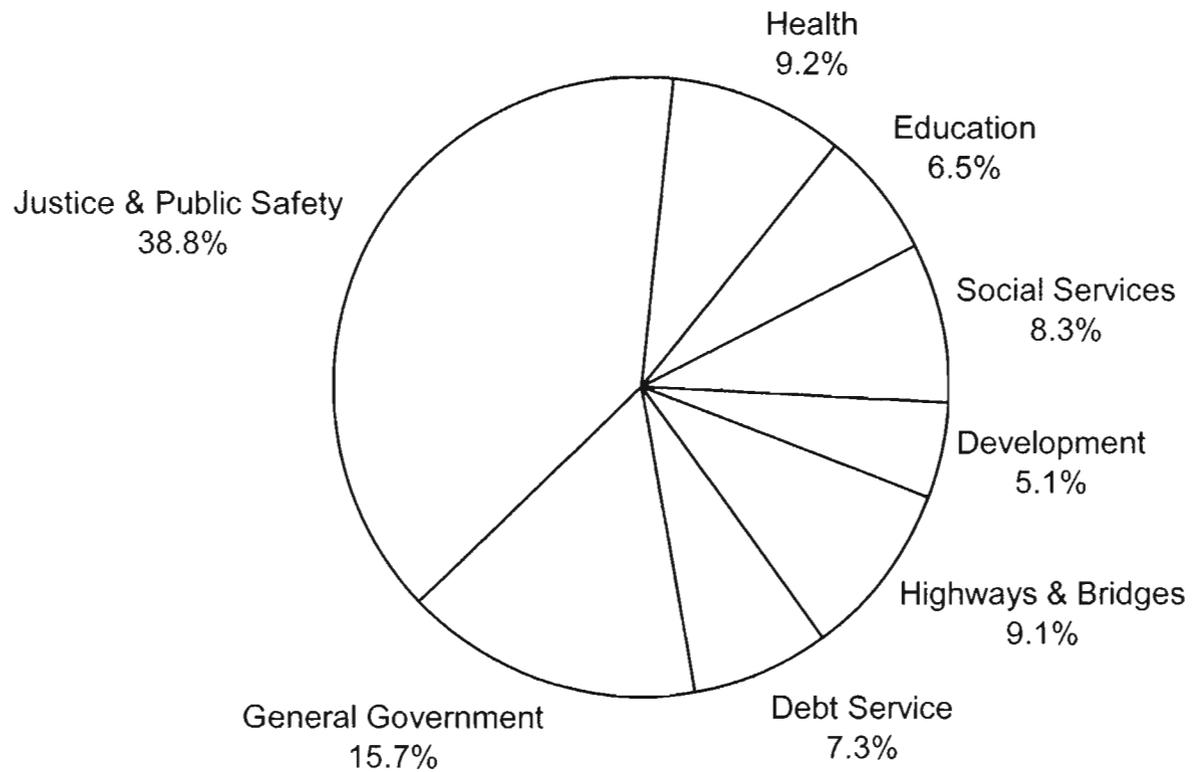
County of Champaign, Illinois
 Changes in Fund Balances in Governmental Funds
 (Modified Accrual Basis of Accounting)
 Last Ten Fiscal Years

Table IV

	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997
REVENUES:										
Property Taxes	\$21,624,968	\$20,492,425	\$17,236,668	\$16,386,877	\$14,120,831	\$13,483,315	\$13,160,307	\$13,068,817	\$12,615,656	\$11,809,728
Public Safety Sales Taxes	4,220,430	4,034,116	3,833,504	3,659,055	3,532,172	3,588,548	3,260,651	1,082,936	0	0
Hotel/Motel & Auto Rental Taxes	32,027	31,199	28,192	33,538	41,428	47,556	80,664	110,626	91,608	83,603
Intergovernmental Revenue	26,200,446	24,166,027	23,418,063	29,452,072	23,329,865	22,227,630	20,746,866	21,175,585	17,841,194	15,929,311
Fines & Forfeitures	972,661	858,533	882,161	1,216,238	1,162,915	1,014,465	761,585	755,419	753,119	694,757
Licenses & Permits	1,919,918	1,922,470	1,924,265	1,586,286	1,287,913	1,165,517	1,043,618	1,032,220	934,698	1,027,138
Charges for Services	6,315,552	6,335,631	6,168,571	5,879,978	5,172,771	4,403,882	4,038,022	4,092,797	4,185,067	3,928,093
Interest on Program Loans	98,309	88,448	111,041	93,451	0	0	0	0	0	0
Investment Earnings	1,880,908	1,386,357	726,725	626,586	807,891	2,746,037	3,210,786	1,151,044	652,151	548,290
Miscellaneous	1,042,907	1,087,115	1,235,648	1,144,233	1,039,052	1,064,131	1,018,929	836,862	782,160	691,378
Total Revenues	64,308,126	60,402,321	55,564,838	60,078,314	50,494,838	49,741,081	47,321,428	43,306,306	37,855,653	34,712,298
EXPENDITURES:										
General Government	10,997,973	9,105,619	8,252,802	8,273,413	8,391,656	7,050,728	6,146,891	6,608,174	6,357,236	6,682,427
Justice & Public Safety	27,211,571	25,206,654	23,482,082	26,882,714	30,198,497	31,310,568	25,379,429	20,926,414	16,432,747	15,790,503
Health	6,446,921	5,772,289	3,949,947	4,255,077	4,347,935	3,606,581	2,751,571	2,170,043	2,127,020	1,815,440
Education	4,550,421	4,202,591	4,561,113	4,857,475	4,211,804	3,616,436	3,770,704	3,392,004	2,563,977	2,098,536
Social Services	5,852,897	12,646,912	4,162,581	1,174,002	26,500	26,500	26,500	26,500	26,500	27,335
Development	3,612,677	3,833,792	4,163,160	3,245,458	3,619,522	3,123,184	2,875,979	2,883,125	2,851,635	2,617,140
Highways & Bridges	6,357,608	9,053,864	9,359,013	6,183,886	6,462,337	4,110,763	4,300,732	2,397,475	2,953,459	3,620,164
Debt Service: Principal	2,861,180	2,140,340	1,701,959	1,172,925	1,015,501	936,072	930,836	1,279,456	1,126,413	1,220,874
Interest	2,255,580	1,881,330	2,478,007	2,433,246	1,863,516	1,907,308	2,013,225	539,011	601,405	806,969
Total Expenditures	70,146,828	73,843,391	62,110,664	58,478,196	60,137,268	55,688,140	48,195,867	40,222,202	35,040,392	34,679,388
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(5,838,702)	(13,441,070)	(6,545,826)	1,600,118	(9,642,430)	(5,947,059)	(874,439)	3,084,104	2,815,261	32,910
OTHER FINANCING SOURCES (USES):										
General Obligation Bond Proceeds	6,502,459	0	0	20,207,535	0	0	5,155,862	25,554,908	0	0
Refunding Bond Proceeds	0	27,210,685	6,378,484	0	0	0	0	0	0	0
Payments to Refunding Escrow Agent	0	(26,882,845)	(6,291,202)	0	0	0	0	0	0	0
Capital Lease Financing	150,364	409,164	0	183,839	0	0	0	456,735	86,710	8,700
Proceeds from Sale of Capital Assets	0	0	0	27,369	30,000	0	0	87,663	229,942	522,600
Transfers In	8,657,267	3,115,635	3,178,013	3,273,917	3,550,418	2,109,522	1,333,072	1,903,014	835,446	1,092,277
Transfers Out	(9,825,198)	(3,119,450)	(3,188,013)	(2,814,324)	(3,454,470)	(1,959,152)	(1,142,269)	(1,746,626)	(699,476)	(586,167)
Net Other Financing Sources (Uses)	5,484,892	733,189	77,282	20,878,336	125,948	150,370	5,346,665	26,255,694	452,622	1,037,410
NET CHANGE IN FUND BALANCES	(353,810)	(12,707,881)	(6,468,544)	22,478,454	(9,516,482)	(5,796,689)	4,472,226	29,339,798	3,267,883	1,070,320
Debt Service Expenditures as a Percentage of Noncapital Expenditures	8.40%	7.30%	8.71%	7.55%	5.54%	6.52%	7.20%	5.10%	5.18%	6.13%

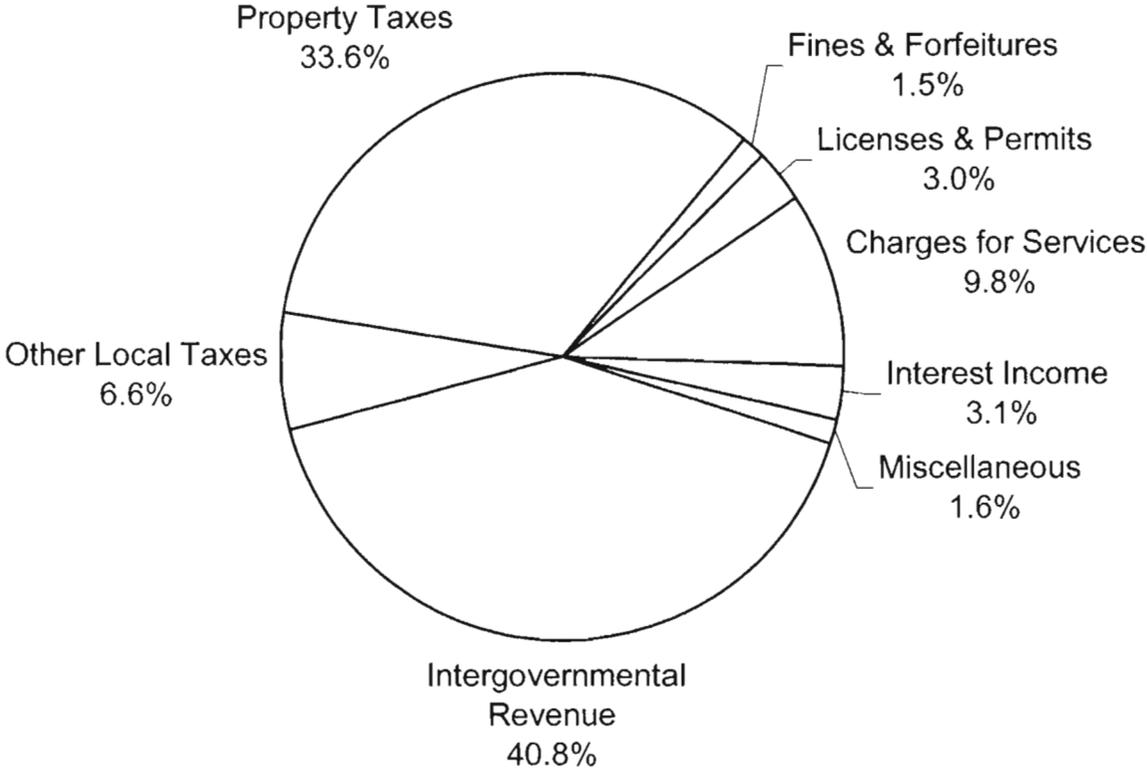
GOVERNMENTAL FUNDS EXPENDITURES BY FUNCTION

Fiscal Year Ended November 30, 2006



GOVERNMENTAL FUNDS REVENUES BY SOURCE

Fiscal Year Ended November 30, 2006



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

Table V

Fiscal Year	Locally Assessed				State Shared							Total Tax Revenue
	^A Real Estate Tax	Hotel-Motel Tax	Auto Rental Tax	Public Safety Sales Tax	County Sales Tax	Photo Processing Sales Tax	Use Tax	State Income Tax	Corporate Pers. Prop. Replace. Tax	Inheritance Tax	County Motor Fuel Tax	
2006	^D \$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	^D 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	^D 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	^D 17,066,511	19,053	14,485	3,659,055	5,158,400	---	208,445	2,199,295	558,189	130,119	2,754,441	31,767,993
2002	14,120,831	24,435	16,993	3,532,172	5,040,596	^C 47,569	331,858	2,216,887	552,659	185,809	2,788,514	28,858,323
2001	13,483,315	29,979	17,577	3,588,548	4,960,290	75,963	389,910	2,654,489	691,864	232,387	2,799,196	28,923,518
2000	13,160,307	63,578	17,086	^B 3,260,651	4,686,709	75,450	430,854	2,687,095	764,028	241,183	2,946,187	28,333,128
1999	13,068,817	91,362	19,264	^B 1,082,936	5,325,115	70,744	389,065	2,505,530	688,619	293,657	2,506,993	26,042,102
1998	12,615,656	73,862	17,746	---	4,707,067	69,741	333,671	2,403,470	704,956	250,352	2,132,963	23,309,484
1997	11,809,728	68,041	15,562	---	4,733,849	65,161	312,417	2,225,047	643,027	154,673	2,009,455	22,036,960

^A Includes back taxes, penalties for late payments, payments in lieu of taxes and mobile home taxes.

^B Local 1/4% public safety sales tax was implemented July 1, 1999. Revenue in 1999 included five months of receipts, while 2000 shows the first full year of receipts.

^C Photo processing sales tax was ended April 30, 2002. Revenue in 2002 included the final seven months of receipts.

^D Starting in 2003, real estate taxes include property taxes levied for the Nursing Home enterprise fund. All other property taxes are for governmental funds.

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

Table VI

Fiscal Year	(A) Taxes Levied for the Fiscal Year	Taxes Collected in the Fiscal Year for which they were Levied		(B) Taxes Collected in Subsequent Fiscal Years	Total Collections to Date		Uncollected Taxes	
		Amount	% of Levy		Amount	% of Levy	Amount	% of Levy
2006	\$21,945,783	\$21,866,429	99.6%	\$407	\$21,866,836	99.6%	\$78,947	0.4%
2005	\$20,740,354	\$20,626,787	99.5%	\$3,769	\$20,630,556	99.5%	\$109,798	0.5%
2004	\$17,417,705	\$17,348,514	99.6%	\$4,644	\$17,353,158	99.6%	\$64,547	0.4%
2003	\$16,654,145	\$16,517,243	99.2%	\$1,428	\$16,518,671	99.2%	\$135,474	0.8%
2002	\$13,827,008	\$13,739,152	99.4%	\$648	\$13,739,800	99.4%	\$87,208	0.6%
2001	\$13,206,329	\$13,092,895	99.1%	\$980	\$13,093,875	99.1%	\$112,454	0.9%
2000	\$12,898,243	\$12,824,134	99.4%	\$97	\$12,824,231	99.4%	\$74,012	0.6%
1999	\$12,809,787	\$12,743,625	99.5%	\$90	\$12,743,715	99.5%	\$66,072	0.5%
1998	\$12,374,219	\$12,278,822	99.2%	\$48	\$12,278,870	99.2%	\$95,349	0.8%
1997	\$11,547,385	\$11,495,214	99.5%	\$0	\$11,495,214	99.5%	\$52,171	0.5%

290

(A) Tax levy is the extended amount per the tax bills.

(B) Only includes backtaxes collected in 2006 and after. Backtaxes collected prior to 2006 are not identified with the year the taxes were originally billed.

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

Table VII

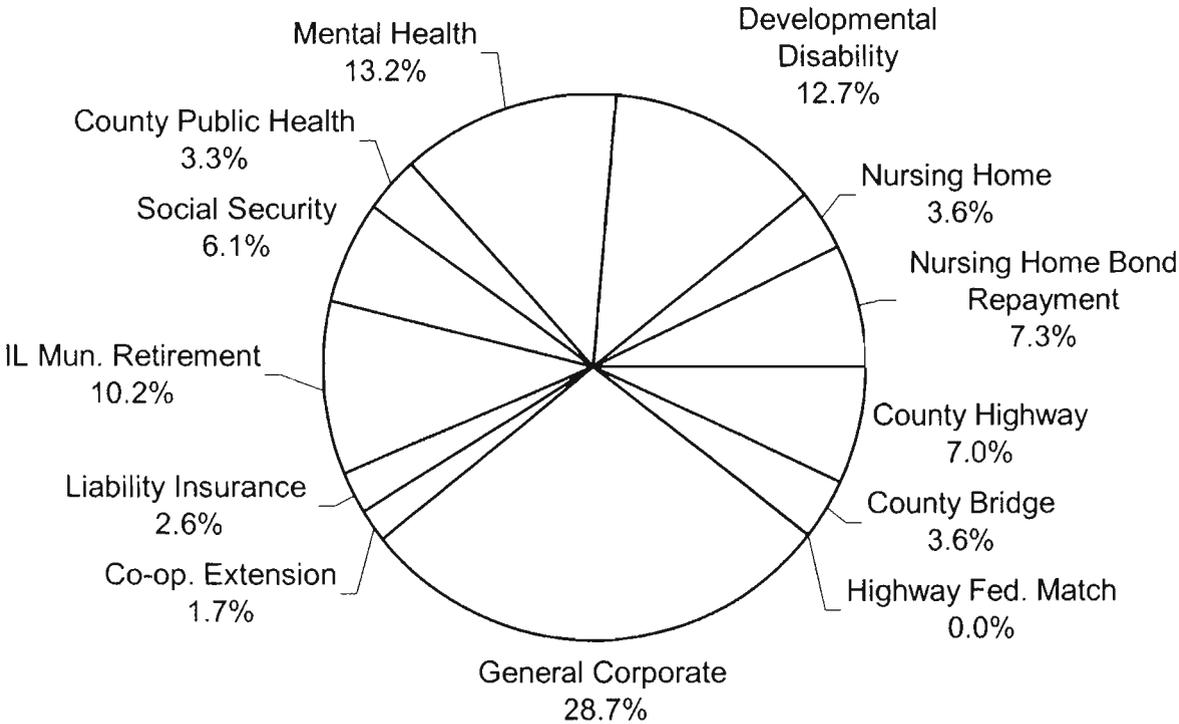
FISCAL YEAR	(A)	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997
GENERAL FUND:											
General Corporate		\$6,281,072	\$6,170,799	\$5,912,604	\$5,678,233	\$5,420,326	\$4,891,794	\$4,663,700	\$4,373,295	\$4,208,215	\$3,941,836
Cooperative Extension Education		379,181	368,137	353,408	334,950	323,086	306,524	291,948	278,672	267,456	252,668
SPECIAL REVENUE FUNDS:											
Mental Health		2,883,369	2,716,980	2,618,083	2,485,604	2,390,473	2,259,188	2,157,142	2,085,298	2,008,357	1,949,861
Developmental Disability		2,780,491	2,597,552	--	--	--	--	--	--	--	--
County Public Health		733,318	689,935	660,186	626,010	603,542	571,220	532,657	259,203	242,000	--
County Highway		1,540,793	1,451,953	1,392,000	1,392,169	1,391,503	1,391,503	1,390,732	1,391,503	1,339,070	1,312,813
County Bridge		782,756	736,274	705,000	704,980	704,112	704,112	703,857	704,112	678,000	665,000
Highway Federal Aid Match		5,493	5,149	4,730	6,672	7,375	125,000	125,000	125,000	250,000	250,000
Tort Immunity		565,781	533,930	499,300	420,319	421,167	445,000	465,537	445,000	445,000	395,000
Illinois Municipal Retirement		2,230,500	1,827,800	1,634,152	1,386,700	1,293,800	1,369,911	1,099,000	1,130,100	1,016,400	891,934
Social Security		1,340,000	1,273,300	1,350,000	1,325,670	1,269,800	1,135,500	1,145,000	1,008,593	894,000	864,408
DEBT SERVICE FUNDS:											
Jail Bond Repayment		--	--	--	--	--	--	323,210	1,032,372	1,027,524	1,026,049
Nursing Home Bond Repayment		1,605,535	1,602,341	1,611,323	1,610,303	--	--	--	--	--	--
ENTERPRISE FUND:											
Nursing Home Operations		788,249	741,423	709,512	680,000	--	--	--	--	--	--
TOTAL PROPERTY TAX LEVY		<u>21,916,538</u>	<u>20,715,573</u>	<u>17,450,298</u>	<u>16,651,610</u>	<u>13,825,184</u>	<u>13,199,752</u>	<u>12,897,783</u>	<u>12,833,148</u>	<u>12,376,022</u>	<u>11,549,569</u>
TOTAL PROPERTY TAX RATE (per \$100 of assessed valuation)		.7801	.7981	.7048	.7117	.6200	.6201	.6425	.6768	.6904	.6773

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 2006



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

TABLE VIII

(A) Fiscal Year	RESIDENTIAL		FARM		COMMERCIAL		TOTAL		(D) Total County Direct Tax Rate
	(B) Estimated Actual Value of Taxable Property	(C) Taxed Equalized Assessed Value							
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
2001	\$3,995,233,170	\$1,239,805,602	\$749,829,900	\$245,699,830	\$2,358,147,195	\$638,176,374	\$7,103,210,265	\$2,123,681,806	.6201
2000	\$3,777,366,750	\$1,165,256,759	\$730,271,670	\$239,337,230	\$2,172,790,710	\$597,395,757	\$6,680,429,130	\$2,001,989,746	.6425
1999	\$3,564,119,310	\$1,096,297,595	\$675,395,880	\$221,155,890	\$2,052,196,632	\$569,563,698	\$6,291,711,822	\$1,887,017,183	.6768
1998	\$3,362,720,940	\$1,033,642,160	\$622,357,980	\$203,437,040	\$1,972,926,321	\$550,671,610	\$5,958,005,241	\$1,787,750,810	.6904
1997	\$3,170,232,960	\$970,842,644	\$621,320,250	\$203,068,820	\$1,871,594,004	\$526,909,091	\$5,663,147,214	\$1,700,820,555	.6773

- (A) Property value is reported for the year in which the related taxes are collected by the County. The property is actually assessed in the previous year.
- (B) Actual value of taxable property is estimated at three times the equalized assessed value. Equalized assessed value is the value of taxable real property determined by local and state assessment officials. Under state law, residential, commercial and farm residences are assessed at one-third market value, while farmland and farm buildings are assessed at one-third of the value based on productivity or "agricultural economic value." Data is not available for non-taxable property.
- (C) After the equalized assessed value has been determined by assessment officials, deductions are then made for homestead and other exemptions, tax increment financing districts, and enterprise zone abatements. This assessed value is the value on which tax bills are calculated.
- (D) Tax rate is per \$100 of assessed valuation.

County of Champaign, Illinois
Property Tax Rates - Direct and Overlapping Governments
(per \$100 of Assessed Value)
Last Ten Fiscal Years

Table IX

(A)	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>
Champaign County Direct Rates:										
General Corporate	.2242	.2385	.2397	.2436	.2437	.2303	.2330	.2318	.2354	.2318
Cooperative Extension Education	.0135	.0142	.0143	.0144	.0145	.0144	.0146	.0148	.0150	.0149
Mental Health	.1015	.1037	.1042	.1050	.1059	.1049	.1061	.1080	.1111	.1135
Developmental Disability	.0993	.1000	---	---	---	---	---	---	---	---
County Public Health	.0262	.0267	.0268	.0269	.0271	.0269	.0266	.0137	.0135	---
County Highway	.0550	.0561	.0564	.0597	.0626	.0655	.0695	.0737	.0749	.0772
County Bridge	.0279	.0285	.0286	.0302	.0317	.0332	.0352	.0373	.0379	.0391
Highway Federal Aid Match	.0002	.0002	.0002	.0003	.0003	.0059	.0062	.0066	.0140	.0147
Tort Immunity	.0202	.0206	.0203	.0180	.0189	.0210	.0233	.0236	.0249	.0232
Illinois Municipal Retirement	.0796	.0706	.0662	.0595	.0582	.0645	.0549	.0599	.0569	.0524
Social Security	.0478	.0492	.0547	.0569	.0571	.0535	.0572	.0534	.0500	.0508
Jail Bond Repayment	---	---	---	---	---	---	.0159	.0540	.0568	.0597
Nursing Home Bond Repayment	.0566	.0611	.0646	.0680	---	---	---	---	---	---
Nursing Home Operations	.0281	.0287	.0288	.0292	---	---	---	---	---	---
Total Direct Rates	<u>.7801</u>	<u>.7981</u>	<u>.7048</u>	<u>.7117</u>	<u>.6200</u>	<u>.6201</u>	<u>.6425</u>	<u>.6768</u>	<u>.6904</u>	<u>.6773</u>
Overlapping Rates:										
County Forest Preserve	.0818	.0839	.0840	.0850	.0859	.0855	.0885	.0922	.0959	.0977
C-U Public Health District	.1087	.1126	.1135	.1152	.1172	.1170	.1206	.1300	.1438	.1596
C-U Mass Transit District	.2623	.2677	.2695	.2728	.2772	.2764	.2813	.2839	.2854	.2868
U & C Sanitary District	---	---	---	---	---	---	---	---	---	---
Community Colleges (average)	(B) .5506	(C)	(C)	(C)	(C)	(C)	(C)	(C)	(C)	(C)
K-12 School Districts (average)	(B) 4.8415	(C)	(C)	(C)	(C)	(C)	(C)	(C)	(C)	(C)
Cities & Villages (average)	(B) .6012	(C)	(C)	(C)	(C)	(C)	(C)	(C)	(C)	(C)
Fire Districts (average)	(B) .2853	(C)	(C)	(C)	(C)	(C)	(C)	(C)	(C)	(C)
Park Districts (average)	(B) .4544	(C)	(C)	(C)	(C)	(C)	(C)	(C)	(C)	(C)
Cemetery Districts (average)	(B) .0460	(C)	(C)	(C)	(C)	(C)	(C)	(C)	(C)	(C)
Library Districts (average)	(B) .1896	(C)	(C)	(C)	(C)	(C)	(C)	(C)	(C)	(C)
Townships (average)	(B) <u>.8225</u>	(C)	(C)	(C)	(C)	(C)	(C)	(C)	(C)	(C)
Total All Rates		<u>9.0240</u>								

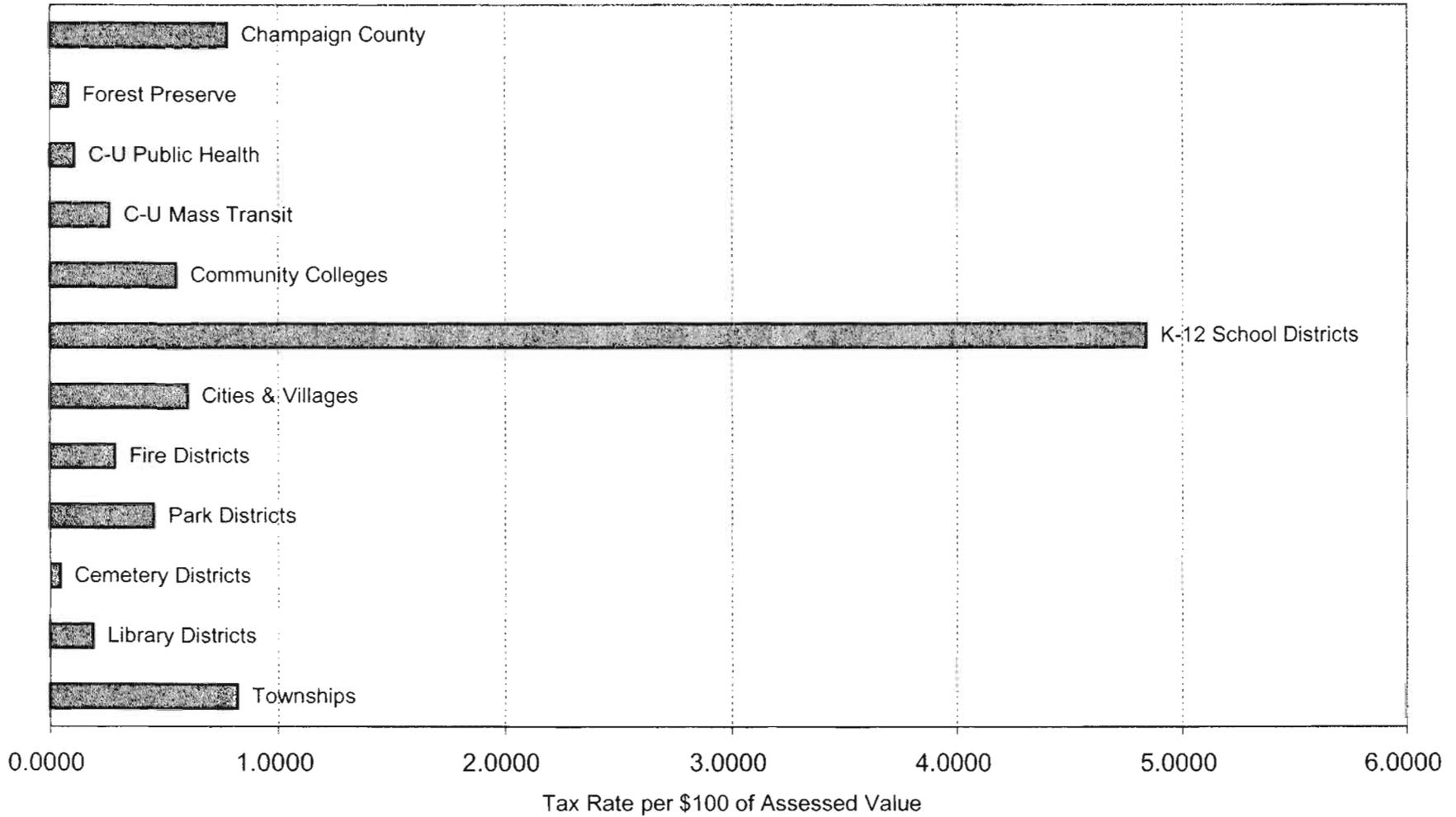
294

(A) Tax rates are reported for the fiscal year in which the related taxes are collected.

(B) Average rates are provided 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 2006



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

Taxpayer	2006			1997		
	Equalized		% of Total	Equalized		% of Total
	Assessed	Rank	Assessed	Assessed	Rank	Assessed
	<u>Valuation</u>		<u>Valuation</u>	<u>Valuation</u>		<u>Valuation</u>
Carle Foundation (Hospital / Clinic / Nursing Home)	\$47,405,230	1	1.69%	\$15,487,110	1	0.91%
Campus Property Management / Erwin Goldfarb (Housing Rental Properties and Developments)	33,706,040	2	1.20%	7,940,770	6	0.47%
Champaign Market Place LLC (Market Place Mall)	21,293,550	3	0.76%	15,012,290	2	0.88%
Provena Covenant Medical Center (Hospital / Clinic)	14,866,420	4	0.53%			
Royse & Brinkmeyer Apartments (Residential Rental Properties)	12,057,600	5	0.43%	8,519,820	5	0.50%
Bankier Family (Residential and Commercial Rental Properties)	11,787,450	6	0.42%	5,873,590	9	0.35%
Shapland Realty LLC (Residential and Commercial Rental Properties)	10,407,020	7	0.37%			
Walmart Stores (Discount Department / Grocery Stores)	8,631,900	8	0.31%	5,452,570	10	0.32%
Clinton C. Atkins / The Atkins Group (Residential and Commercial Developer)	8,481,140	9	0.30%	8,968,190	4	0.53%
Peter Holstein (Commercial Rental Properties)	7,395,340	10	0.26%			
Kraft General Foods / Humko (Food Products)				9,896,110	3	0.58%
Illinois Housing Development Authority (Housing Rental Properties)				6,406,190	7	0.38%
Supervalu, Inc. (Food Distributor)				6,275,840	8	0.37%
	<u>176,031,690</u>		<u>6.27%</u>	<u>89,832,480</u>		<u>5.29%</u>
Total County Assessed Valuation	<u>2,801,111,358</u>		<u>100.00%</u>	<u>1,700,820,555</u>		<u>100.00%</u>

Note: Equalized assessed valuation is the assessed value used for the tax bills that were payable in the year shown.

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			
2006	\$3,206,272,292	\$184,360,657	\$55,679,661	\$496,563	\$282,901	\$56,459,125	\$127,901,532	30.62%
2005	\$2,963,869,244	\$170,422,482	\$51,781,939	\$549,063	\$372,482	\$52,703,484	\$117,718,998	30.93%
2004	\$2,755,106,306	\$158,418,613	\$53,581,902	\$601,563	\$101,195	\$54,284,660	\$104,133,953	34.27%
2003	\$2,598,005,675	\$149,385,326	\$54,642,290	\$654,063	\$160,266	\$55,456,619	\$93,928,707	37.12%
2002	\$2,479,413,361	\$142,566,268	\$35,657,290	\$706,563	\$156,852	\$36,520,705	\$106,045,563	25.62%
2001	\$2,367,736,755	\$136,144,863	\$36,527,290	\$759,063	\$249,853	\$37,536,206	\$98,608,657	27.57%
2000	\$2,226,809,710	\$128,041,558	\$37,322,290	\$811,563	\$338,425	\$38,472,278	\$89,569,280	30.05%
1999	\$2,097,237,274	\$120,591,143	\$33,075,000	\$864,063	\$466,761	\$34,405,824	\$86,185,319	28.53%
1998	\$1,986,001,747	\$114,195,100	\$9,990,000	\$916,563	\$535,826	\$11,442,389	\$102,752,711	10.02%
1997	\$1,887,715,738	\$108,543,655	\$10,670,000	\$969,063	\$855,096	\$12,494,159	\$96,049,496	11.51%

(A) Equalized assessed value is reported gross of exemptions, tax increment financing and enterprise zone abatements that are later deducted in calculating the tax bills.

(B) Debt limit is per Illinois Compiled Statutes 55 ILCS 5/5-1012.

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

Table XIII

Fiscal Year	Governmental Activities			Business- Type Activities Capital Leases	Primary Government Total Debt Outstanding	(A) Personal Income (in thousands)	Outstanding Debt as Percentage of Personal Income	(A) Population	Outstanding Debt Per Capita
	General Obligation Bonds	Inter- governmental Loans	Capital Leases						
2006	\$55,679,661	\$496,563	\$266,444	\$16,457	\$56,459,125	\$5,437,859	1.04%	184,704	\$305.67
2005	\$51,781,939	\$549,063	\$372,482	\$0	\$52,703,484	\$5,437,859	0.97%	184,704	\$285.34
2004	\$53,581,902	\$601,563	\$101,195	\$0	\$54,284,660	\$5,293,440	1.03%	184,120	\$294.83
2003	\$54,642,290	\$654,063	\$160,266	\$0	\$55,456,619	\$5,775,123	0.96%	183,819	\$301.69
2002	\$35,657,290	\$706,563	\$156,852	\$0	\$36,520,705	\$4,879,738	0.75%	182,388	\$200.24
2001	\$36,527,290	\$759,063	\$249,853	\$0	\$37,536,206	\$4,777,816	0.79%	180,855	\$207.55
2000	\$37,322,290	\$811,563	\$338,425	\$0	\$38,472,278	\$4,579,475	0.84%	179,823	\$213.95
1999	\$33,075,000	\$864,063	\$466,761	\$0	\$34,405,824	\$4,251,026	0.81%	178,652	\$192.59
1998	\$9,990,000	\$916,563	\$535,826	\$0	\$11,442,389	\$4,068,072	0.28%	177,004	\$64.64
1997	\$10,670,000	\$969,063	\$855,096	\$0	\$12,494,159	\$3,857,407	0.32%	176,626	\$70.74

(A) Personal income and population estimates are per the Bureau of Economic Analysis, U.S. Dept. of Commerce. Data for the most recent year is not available, so data from the previous year is used.

County of Champaign, Illinois
Net General Bonded Debt Ratios
Last Ten Fiscal Years

Table XIV

Fiscal Year	(A) Gross Bonded Debt Outstanding	(B) Resources Restricted for Principal Repayment	Net Bonded Debt Outstanding	(C) Equalized Assessed Value	Ratio of Net Bonded Debt To Assessed Value	(D) Population	Net Bonded Debt Per Capita
2006	\$55,679,661	\$1,306,926	\$54,372,735	\$2,801,111,358	1.94%	184,704	\$294.38
2005	\$51,781,939	\$1,722,005	\$50,059,934	\$2,587,805,754	1.93%	184,704	\$271.03
2004	\$53,581,902	\$1,224,283	\$52,357,619	\$2,463,518,814	2.13%	184,120	\$284.37
2003	\$54,642,290	\$747,879	\$53,894,411	\$2,331,253,331	2.31%	183,819	\$293.19
2002	\$35,657,290	\$88,782	\$35,568,508	\$2,223,911,599	1.60%	182,388	\$195.02
2001	\$36,527,290	\$56,250	\$36,471,040	\$2,123,681,806	1.72%	180,855	\$201.66
2000	\$37,322,290	\$629,167	\$36,693,123	\$2,001,989,746	1.83%	179,823	\$204.05
1999	\$33,075,000	\$590,000	\$32,485,000	\$1,887,017,183	1.72%	178,652	\$181.83
1998	\$9,990,000	\$560,000	\$9,430,000	\$1,787,750,810	0.53%	177,004	\$53.28
1997	\$10,670,000	\$535,000	\$10,135,000	\$1,700,820,555	0.60%	176,626	\$57.38

(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 after multipliers and deductions have been applied, i.e. the value on which the tax bills are computed.

(D) Population estimates are per the Bureau of Economic Analysis, U.S. Dept. of Commerce. Data for the most recent year is not available, so data from the previous year is used.

County of Champaign, Illinois
Demographic Statistics
Last Ten Fiscal Years

Table XV

Year	(A) Estimated Population	(A) Personal Income (in thousands)	(A) Per Capita Personal Income	(B) Labor Force	(B) Unemployment Rate	(C) Registered Voters	(C) Voter Turnout	(D) School Enrollment
2006				104,451	3.7%	113,905	47.3%	23,924
2005	184,704	\$5,437,859	\$29,441	102,196	3.9%			24,052
2004	184,120	\$5,293,440	\$28,750	97,211	4.6%	122,739	68.6%	23,882
2003	183,819	\$5,775,123	\$31,417	100,196	3.3%			23,613
2002	182,388	\$4,879,738	\$26,755	100,301	3.2%	99,225	54.7%	23,937
2001	180,855	\$4,777,816	\$26,418	99,009	2.8%			23,851
2000	179,823	\$4,579,475	\$25,467	99,387	2.4%	120,767	62.6%	24,023
1999	178,652	\$4,251,026	\$23,795	98,270	2.5%			24,023
1998	177,004	\$4,068,072	\$22,983	93,134	3.0%	127,069	39.4%	24,158
1997	176,626	\$3,857,407	\$21,839	93,082	2.9%			24,151

(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
2006	9,200	3,600	3,100	13,500	9,900	11,500	17,300	35,400	103,500
2005	9,500	3,900	3,400	12,900	10,200	11,200	16,900	35,200	103,200
2004	10,100	3,700	3,100	13,400	10,100	10,900	16,400	35,300	103,000
2003	10,300	3,900	3,100	13,700	10,400	10,800	16,000	36,100	104,300
2002	9,800	3,900	3,300	13,700	9,900	10,800	17,300	36,200	104,900
2001	12,400	3,800	4,000	22,200	N/A	N/A	27,300	35,500	105,200
2000	12,900	3,800	3,600	22,300	N/A	N/A	27,000	34,600	104,200
1999	12,000	3,800	3,400	21,800	N/A	N/A	26,100	34,300	101,400
1998	11,575	3,250	2,700	21,325	N/A	N/A	25,275	33,625	97,750
1997	11,850	3,175	2,650	21,275	N/A	N/A	24,650	33,375	96,975

Note: Statistics are per the Illinois Dept. of Employment Security for Champaign County. The figures are annual averages of number of jobs and are accumulated by place of work. In 2002, the Illinois Department of Employment Security adopted the North American Industry Classification System (NAICA), resulting in the reclassification of some jobs and the creation of some new job categories. "Finance, Insurance & Real Estate" is now included in "Other Services," while "Leisure & Hospitality" has been split out from "Wholesale & Retail Trade," and "Health Care & Social Assistance" has been split out from "Services."

Table XVII

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

Employer	2006			1997		
	Number of Employees	Rank	% of Total Employment	Number of Employees	Rank	% of Total Employment
University of Illinois (Post-Secondary Education)	20,572	1	19.88%	20,766	1	21.41%
Carle Clinic (Health Care)	2,919	2	2.82%	2,426	2	2.50%
Carle Foundation Hospital (Health Care)	2,750	3	2.66%	2,027	3	2.09%
Champaign School District (Elementary & Secondary Education)	1,305	4	1.26%	1,000	8	1.03%
Kraft Foods Inc. (Food Products)	1,300	5	1.26%	1,650	4	1.70%
Provena Covenant Medical Center (Health Care)	1,200	6	1.16%	1,450	5	1.50%
Parkland Community College (Post-Secondary Education)	1,200	7	1.16%	882	9	0.91%
Walmart Stores (Discount Retailer)	1,050	8	1.01%			
Kirby Foods Inc. (Retail Grocery)	950	9	0.92%			
County of Champaign (Local Government)	899	10	0.87%			
Collins & Aikman (formerly Rantoul Products) (Automotive Interior Parts Fabrication)				1,100	6	1.13%
Jeld-Wen Inc. (formerly Caradco) (Window Manufacturer)				1,090	7	1.12%
Supervalu Inc. (Wholesale Grocery Distribution)				880	10	0.91%
	<u>34,145</u>		<u>33.00%</u>	<u>33,271</u>		<u>34.30%</u>
Total Employment in Champaign County	<u>103,500</u>		<u>100.00%</u>	<u>96,975</u>		<u>100.00%</u>

Source: Champaign County Economic Development Corporation, Top Employers Directory

County of Champaign, Illinois
Salaries of Principal County Officials
November 30, 2006

<u>OFFICIAL</u>	<u>ANNUAL SALARY</u>		<u>STATE SALARY STIPEND</u>
Auditor, Michael Frerichs	\$55,891		
Circuit Clerk, Linda Frank	\$60,691	A	\$6,500
Coroner, Duane Northrup	\$55,891	A	\$0
County Board Chairman, Barbara Wysocki	\$27,318		
County Clerk, Mark Shelden	\$65,564	A	\$6,500
Recorder, Barbara Frasca	\$55,891	A	\$6,500
Sheriff, Daniel Walsh	\$81,955	A	\$0
Public Safety Director, Daniel Walsh	\$4,000		
State's Attorney, Julia Rietz	\$154,987		
Treasurer, Daniel Welch	\$65,564	A	\$6,500
Collector, Daniel Welch	N/A		
Animal Control Director, Stephanie Joos	\$46,683		
Board of Review Chairman, Laura Sandefur	\$31,824		
Child Advocacy Center Director, Michael Williams	\$45,182		
County Administrator, Debra Busey	\$90,402		
County Administrator, Dennis Inman	\$90,402		
County Highway Engineer, Jeffrey Blue	\$103,501		
Court Services Director, Joseph Gordon	\$79,989		
Emergency Management Agency Director, William Keller	\$48,848		
Mental Health Board Director, Peter Tracy	\$97,637		
Nursing Home Administrator, Andrew Buffenbarger	\$86,008		
Public Defender, Randall Rosenbaum	\$139,488		
Regional Planning Commission Director, John Dimit	\$107,231		
Supervisor of Assessments, Curtis Deedrich	\$59,066	A	\$3,000
Zoning and Enforcement Director, John Hall	\$63,200		
Circuit Judge, Arnold Blockman	\$157,824	B	
Circuit Judge, Harold Clem	\$157,824	B	
Circuit Judge, Thomas Difanis	\$157,824	B	
Circuit Judge, Jeffrey Ford	\$157,824	B	
Circuit Judge, Michael Q. Jones	\$157,824	B	
Circuit Judge, Heidi Ladd	\$157,824	B	
Associate Circuit Judge, Holly Clemons	\$147,074	B	
Associate Circuit Judge, John Kennedy	\$147,074	B	
Associate Circuit Judge, Richard Klaus	\$147,074	B	
Associate Circuit Judge, Chase Leonhard	\$147,074	B	
Associate Circuit Judge, Brian McPheters	\$147,074	B	

^A The State of Illinois pays stipends to the 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.

Table XIX

County of Champaign, Illinois
County Employees by Function / Program
Last Two Fiscal Years

Function / Program	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997
Governmental Activities:										
General Government	86.3	84.8	(A)							
Justice & Public Safety	364.5	376.0	(A)							
Health	5.0	5.0	(A)							
Education	83.4	85.4	(A)							
Development	48.0	51.0	(A)							
Highways & Bridges	24.0	24.0	(A)							
Business-Type Activities:										
Nursing Home	260.0	236.5	(A)							
Total	871.2	862.7								

Note: Figures are full-time-equivalent positions per the County-Wide Staffing Budget.

(A) Information for prior fiscal years is not available.

County of Champaign, Illinois
Operating Indicators by Function / Program
Last Fiscal Year

Table XX

		2006	2005	2004	2003	2002	2001	2000	1999	1998	1997
General Government:											
Administrative Services	Agendas prepared	127	(A)								
	Meeting minutes prepared	115	(A)								
County Auditor	Payroll transactions	27,013	(A)								
	Accounting transactions	83,820	(A)								
Recorder of Deeds	Documents recorded	36,000	(A)								
	Documents converted to digital format	64,200	(A)								
Supervisor of Assessments	Number of tax parcels	72,183	(A)								
	Total assessor changes	37,850	(A)								
	New construction changes	2,268	(A)								
County Treasurer	Complaints addressed	962	(A)								
	Percent of receipts entered within 24 hours	100%	(A)								
	Percent of late charges collected	99%	(A)								
	Number of website hits	5,000	(A)								
Justice & Public Safety:											
Circuit Clerk	Fees collected: Traffic	\$3,381,503	(A)								
	Fees collected: Child Support	\$2,906,684	(A)								
	Fees collected: Criminal	\$1,665,462	(A)								
	Fees collected: Civil	\$671,793	(A)								
	Fees collected: Probate	\$104,875	(A)								
	Fees collected: Small Claims	\$276,293	(A)								
Public Defender	New cases opened: Felony	2,376	(A)								
	New cases opened: Misdemeanor/Traffic	4,032	(A)								
	New cases opened: Juvenile	396	(A)								
Sheriff	Calls for service answered	41,000	(A)								
	Traffic citations written	3,169	(A)								
	Written warnings issued	2,922	(A)								
	Civil Process papers served	10,240	(A)								
State's Attorney	Average monthly prisoner intake	580	(A)								
	Police reports reviewed	7,500	(A)								
	Felony cases filed	2,200	(A)								
	Misdemeanor cases filed	2,000	(A)								
Coroner	Abuse/Neglect Petitions filed	200	(A)								
	Inquests conducted	138	(A)								
	Natural deaths reviewed	1,459	(A)								
	Deaths requiring autopsy	85	(A)								
Juvenile Detention Center	Cremation permits issued	437	(A)								
	Average monthly population	12	(A)								
Animal Control	Animals spayed/neutered	350	(A)								
	Registration compliance percentage	80%	(A)								
Development:											
Zoning & Enforcement	Zoning use permit applications	260	(A)								
	Zoning cases completed by ZBA	45	(A)								
	Zoning complaints received	120	(A)								
	Complaints resolved	50	(A)								
	Liquor license applications	24	(A)								
Social Services:											
Nursing Home	Patient days per year	72,903	(A)								
	Average daily census	200	(A)								

Note: Data is provided by various County departments.
(A) Data for previous fiscal years is not available.

County of Champaign, Illinois
 Capital Asset Statistics by Function / Program
 Last Fiscal Year

Table XXI

	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>
General Government:										
Public Properties										
Buildings maintained (quantity)	18	(A)								
Buildings maintained (square footage)	599,533	(A)								
Grounds maintained (acres)	50	(A)								
Justice & Public Safety:										
Sheriff										
Patrol cars	39	(A)								
Other Sheriff/Corrections vehicles	31	(A)								
Main Street Jail capacity	132	(A)								
Satellite Jail capacity	147	(A)								
Jail overflow capacity	30	(A)								
Highways and Bridges:										
Highway										
Highways maintained (miles)	200	(A)								
Bridges maintained (quantity)	687	(A)								
Social Services:										
Nursing Home										
Nursing Home capacity	243	(A)								

Note: Data is provided by various County departments.

(A) Data for previous fiscal years is not available.

Appendix

SUPPLEMENTAL FINANCIAL INFORMATION

The supplemental financial information that follows includes unaudited grant schedules for the Regional Planning Commission. The schedules include revenue and expenditures by program year with an adjustment to actual audited fringe and indirect charges. The grant schedules have been prepared for specific grantor agency monitoring/reconciliation and are supplemental to the audited financial statements for Champaign County.

INDIRECT COST ALLOCATION

Indirect costs such as salaries and wages and the related employee benefits of a general administrative nature and those costs that cannot be readily assigned to a specific grant or project, such as office rental and printing, are accumulated in indirect cost pools. Equipment usage charges are computed in accordance with federal grant regulations and added to the indirect cost pools. These costs are then equitably allocated among the various federal, state, and local grant projects based on the direct labor hours charged to those projects, in accordance with federal regulations. It is the Regional Planning Commission's policy to establish provisional rates at the beginning of the fiscal year (December 1) to be used for billing purposes during the year. The provisional rates are based upon historical experience and conservative estimates of future activity. Because they are estimates, they will always vary from actual. Over recovery and under recovery of indirect costs will occur due to fluctuations in indirect expenses as well as the expansion/contraction of the direct labor pool. Retroactive adjustments to actual are considered impractical, since, over time, the dollar amounts of the over and under recoveries tend to balance out. The Regional Planning Commission's actual cost rates for the fiscal year ended November 30, 2006 were 47.16% for fringe benefits and 46.08% for administration.

REGIONAL PLANNING COMMISSION PROGRAMS

Combining Schedule of Revenues and Expenditures and Allocation of Indirect Costs -
 All Regional Planning Commission Programs (Schedule 2a)..... A - 1

Individual Program Schedules of Revenues and Expenditures

Community Services Block Grant Programs:

 Program Year 2005 (Schedule 2b)..... A - 2

 Program Year 2006 (Schedule 2c)..... A - 3

 Economic Development Loan Administration (Schedule 2d)..... A - 4

Senior Services Programs:

 Program Year 2006 (Schedule 2e)..... A - 5

 Program Year 2007 (Schedule 2f)..... A - 6

 Senior Repair Program; Program Year 2004-2005 (Schedule 2g)..... A - 7

 Senior Repair Program; Program Year 2006-2007 (Schedule 2h)..... A - 8

 Senior Services Case Management (Schedule 2i)..... A - 9

 Senior Services Medical Equipment Program (Schedule 2j)..... A-10

Transportation Programs:

 Program Year 2006 (Schedule 2k)..... A-11

 Program Year 2007 (Schedule 2l)..... A-12

 IL 130 / Highcross Road Corridor Study (Schedule 2m)..... A-13

 Savoy Corridor Study (Schedule 2n)..... A-14

 Staley / Rising Corridor Study (Schedule 2o)..... A-15

Emergency Food and Shelter Programs:

 Program Year 2006 (Schedule 2p)..... A-16

 Program Year 2007 (Schedule 2q)..... A-17

H.O.M.E. Programs:

 Program Year 10 (Schedule 2r)..... A-18

 Program Year 11 (Schedule 2s)..... A-19

Champaign County Employees' Credit Union Administration

 Program Year 2006 (Schedule 2t)..... A-20

Family Day Care Network Programs:

 Program Years 2001 - 2006 (Schedule 2u)..... A-21

Community Development Assistance Program:

 Economic Development Loan Administration (Schedule 2v)..... A-22

County Rehabilitation Program:

 Rehabilitation Loan Administration (Schedule 2w)..... A-23

East Central Illinois Police Training Programs:

 Program Year 2006 (Schedule 2x)..... A-24

 Program Year 2007 (Schedule 2y)..... A-25

 Criminal Justice Planning Reserve (Schedule 2z)..... A-26

Individual Service and Support Advocacy Programs:

 Program Year 2006 (Schedule 2aa)..... A-27

 Program Year 2007 (Schedule 2ab)..... A-28

REGIONAL PLANNING COMMISSION PROGRAMS

Homeless Prevention Services Programs:

 Program Year 2006 (Schedule 2ac)..... A-29

 Program Year 2007 (Schedule 2ad)..... A-30

 Homeless Management Information Systems; Program Year 2006 (Schedule 2ae)..... A-31

 Homeless Management Information Systems; Program Year 2007 (Schedule 2af)..... A-32

 Shelter Plus Care I; Program Year 2007 (Schedule 2ag)..... A-33

 Shelter Plus Care II; Program Year 2007 (Schedule 2ah)..... A-34

Housing Advocacy Services Programs:

 Program Year 2006 (Schedule 2ai)..... A-35

 Program Year 2007 (Schedule 2aj)..... A-36

 Youth Housing Advocacy; Program Year 2006 (Schedule 2ak)..... A-37

 Youth Housing Advocacy; Program Year 2007 (Schedule 2al)..... A-38

Greenways and Trails Project:

 Program Year 2006 (Schedule 2am)..... A-39

Local Technical Assistance Programs:

 County Fiscal Year 2006 (Schedule 2an)..... A-40

Local Workforce Investment Area Program:

 Program Year 2006 (Schedule 2ao)..... A-41

Court Diversion Programs:

 Program Year 2006 (Schedule 2ap)..... A-42

 Program Year 2007 (Schedule 2aq)..... A-43

Champaign-Urbana Urbanized Area Transportation Study Program:

 County Fiscal Year 2006 (Schedule 2ar)..... A-44

Membership Programs:

 Program Year 2006 (Schedule 2as)..... A-45

 Program Year 2007 (Schedule 2at)..... A-46

Visioning Project:

 Program Year 2006 (Schedule au)..... A-47

Economic Development

 ECI Economic Development District; Program Year 2006 (Schedule av)..... A-48

 I-57 Corridor Partnership; Program Year 2006 (Schedule aw)..... A-49

Schedule of Indirect Costs:

 County Fiscal Year 2006 (Schedule 2ax)..... A-50

Head Start Fund Programs:

 Entitlement; Program Year 2006 (Schedule 2ay)..... A-51

 Entitlement; Program Year 2007 (Schedule 2az)..... A-52

 Early Head Start; Program Year 2006 (Schedule 2aaa)..... A-53

 Early Head Start; Program Year 2007 (Schedule 2aab)..... A-54

 Full Day Head Start; Program Year 2006 (Schedule 2aac)..... A-55

 Subsidy Reserve; County Fiscal Year 2006 (Schedule 2aad)..... A-56

 Child and Adult Care Food Program; Program Year 2006 (Schedule 2aae)..... A-57

 IL State Board of Education Pre-K Grant; Program Year 2006 (Schedule 2aaf)..... A-58

 IL State Board of Education Pre-K Grant; Program Year 2007 (Schedule 2aag)..... A-59

 Preschool for All Initiative; Program Year 2007 (Schedule 2aah)..... A-60

REGIONAL PLANNING COMMISSION PROGRAMS

Champaign County Mental Health Board
 Developmental Disabilities Counseling; Program Year 2006 (Schedule aai)..... A-61
 Developmental Disabilities Counseling; Program Year 2007 (Schedule aaaj)..... A-62
Economic Development Loan Fund Programs:
 County Fiscal Year 2006 (Schedule 2aak)..... A-63

COUNTY OF CHAMPAIGN, ILLINOIS
ALL REGIONAL PLANNING COMMISSION PROGRAMS
 COMBINING SCHEDULE OF REVENUES AND EXPENDITURES AND ALLOCATION OF INDIRECT COSTS
 Fiscal Year Ending November 30, 2006

	RPC Operating Special Revenue Fund 075 Programs	Head Start Special Revenue Fund 104 Programs	Econ. Dev. Loan Special Revenue Fund 475 Programs	TOTAL ALL PROGRAMS
REVENUES:				
Federal Grants:				
Dept. Health & Human Services	\$615,717.82	\$4,277,486.38	\$51,585.00	\$4,944,789.20
Fed. Highway Administration	\$211,968.38	\$0.00	\$0.00	\$211,968.38
Fed. Transit Administration	\$45,011.47	\$0.00	\$0.00	\$45,011.47
Fed. Hwy Planning & Research	\$34,603.00	\$0.00	\$0.00	\$34,603.00
Fed. Emergency Management Agency	\$8,677.00	\$0.00	\$0.00	\$8,677.00
Dept. Housing & Urban Development	\$85,651.00	\$0.00	\$0.00	\$85,651.00
Dept. of Agriculture	\$0.00	\$0.00	\$0.00	\$0.00
State Grants:				
IL Dept. on Aging	\$36,192.00	\$0.00	\$0.00	\$36,192.00
IL Law Enforcement Training & Standards Board	\$230,766.00	\$0.00	\$0.00	\$230,766.00
IL Dept. of Human Services	\$347,777.79	\$7,134.94	\$0.00	\$354,912.73
IL Dept. of Children & Family Services	\$11,531.70	\$0.00	\$0.00	\$11,531.70
IL Dept. of Public Aid	\$0.00	\$138,035.19	\$0.00	\$138,035.19
IL Dept. of Natural Resources	\$0.00	\$0.00	\$0.00	\$0.00
IL Board of Education	\$0.00	\$330,713.00	\$0.00	\$330,713.00
Other State Reimbursement	\$103,927.31	\$0.00	\$0.00	\$103,927.31
Local Government Contributions	\$548,060.14	\$9,892.00	\$0.00	\$557,952.14
Charges for Services	\$634,675.63	\$30,336.18	\$0.00	\$665,011.81
Investment & Loan Interest	\$0.00	\$20,687.60	\$236,392.57	\$257,080.17
Bad Debt Reduction	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous (incl. Donations)	\$55,326.41	\$4,131.59	\$0.00	\$59,458.00
Transfers In	\$379,027.06	\$0.00	\$0.00	\$379,027.06
TOTAL REVENUES	\$3,348,912.71	\$4,818,416.88	\$287,977.57	\$8,455,307.16
EXPENDITURES:				
Direct: Salaries & Fringe Benefits	\$2,131,439.10	\$2,936,058.03	\$0.00	\$5,067,497.13
Commodities	\$84,376.83	\$214,533.13	\$0.00	\$298,909.96
Services	\$911,965.97	\$1,051,684.56	\$43,225.65	\$2,006,876.18
Capital Outlay	\$14,603.99	\$46,611.57	\$0.00	\$61,215.56
Transfers Out	\$254,020.71	\$11,729.52	\$201,479.75	\$467,229.98
Indirect: Fringe Benefits	\$0.00	\$0.00	\$0.00	\$0.00
Administration	\$0.00	\$301,533.98	\$0.00	\$301,533.98
TOTAL EXPENDITURES	\$3,396,406.60	\$4,562,150.79	\$244,705.40	\$8,203,262.79
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (current county FY)	(\$47,493.89)	\$256,266.09	\$43,272.17	\$252,044.37

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Community Services Block Grant

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 05-23138; Program Year 2005

	Program Year: <u>January 1, 2005</u>	through	<u>December 31, 2005</u>	
	Grant Amount	12/01/04 to 11/30/05	12/01/05 to 11/30/06	Cumulative Total
REVENUES:				
Fed Grant				
Dept. of HHS (IL DCEO)	\$569,263.00	\$330,155.91	\$156,052.38	\$486,208.29
Charges for Services	\$7,187.50	\$7,187.50	\$0.00	\$7,187.50
Gifts & Donations		\$0.00	\$0.00	\$0.00
Miscellaneous		\$0.00	\$0.00	\$0.00
Total Revenue	\$576,450.50	\$337,343.41	\$156,052.38	\$493,395.79
EXPENDITURES:				
	<u>Direct Costs</u>			
Salaries		\$107,997.25	\$16,345.79	\$124,343.04
Commodities		\$6,701.28	\$389.66	\$7,090.94
Services		\$51,283.53	\$6,845.30	\$58,128.83
Capital Outlay		\$0.00	\$0.00	\$0.00
Transfers / Housing		\$12,157.31	\$221.45	\$12,378.76
Transfers / Sr. Svs.		\$93,463.10	\$12,949.08	\$106,412.18
Transfers / ISSA		\$9,770.00	\$0.00	\$9,770.00
Transfers / Sr. Disabled Transp.		\$3,000.00	\$0.00	\$3,000.00
Transfers / Court Div.		\$35,960.33	\$4,312.89	\$40,273.22
Transfers / Fam Daycare		\$15,369.75	\$0.00	\$15,369.75
Transfers / Project 18		\$2,414.00	\$0.00	\$2,414.00
Transfers / Homeless Prev		\$2,874.00	\$0.00	\$2,874.00
Transfers / Fam Comm Dev		\$1,164.00	\$0.00	\$1,164.00
Total Direct Costs		\$342,154.55	\$41,064.17	\$383,218.72
	<u>Indirect Costs</u>			
Fringe Benefits		\$46,871.00	\$7,709.00	\$54,580.00
Administration		\$47,908.00	\$7,532.00	\$55,440.00
Total Expenditures		\$436,933.55	\$56,305.17	\$493,238.72
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$99,590.14)	\$99,747.21	\$157.07

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Community Services Block Grant

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 06-231038; Program Year 2006

	Program Year:	<u>January 1, 2006</u>	through	<u>December 31, 2006</u>
	Grant Amount	12/01/05 to 11/30/06	12/01/06 to 11/30/07	Cumulative Total
REVENUES:				
Fed Grant				
Dept. of HHS (IL DCEO)	\$551,666.00	\$435,513.44	\$0.00	\$435,513.44
Local Government Contributions	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services	\$256.96	\$0.00	\$0.00	\$0.00
Gifts & Donations	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$0.00	\$256.96	\$0.00	\$256.96
Total Revenue	\$551,922.96	\$435,770.40	\$0.00	\$435,770.40
EXPENDITURES:				
	<u>Direct Costs</u>			
	Salaries	\$145,646.40	\$0.00	\$145,646.40
	Commodities	\$8,056.77	\$0.00	\$8,056.77
	Services	\$49,734.50	\$0.00	\$49,734.50
	Capital Outlay	\$1,127.18	\$0.00	\$1,127.18
	Transfers / Housing	\$14,072.32	\$0.00	\$14,072.32
	Transfers / Sr. Svs.	\$47,601.20	\$0.00	\$47,601.20
	Transfers / ISSA	\$23,284.09	\$0.00	\$23,284.09
	Transfers / Court Div.	\$4,090.84	\$0.00	\$4,090.84
	Transfers / Fam Daycare	\$12,519.79	\$0.00	\$12,519.79
	Transfers / Workforce Dev	\$260.90	\$0.00	\$260.90
	Transfers / Homeless Prev	\$348.39	\$0.00	\$348.39
	Transfers / Fam Comm Dev	\$0.00	\$0.00	\$0.00
Total Direct Costs		\$306,742.38	\$0.00	\$306,742.38
	<u>Indirect Costs</u>			
	Fringe Benefits	\$68,687.00	\$0.00	\$68,687.00
	Administration	\$67,114.00	\$0.00	\$67,114.00
Total Expenditures		\$442,543.38	\$0.00	\$442,543.38
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$6,772.98)	\$0.00	(\$6,772.98)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Community Services Block Grant
Economic Development Loan Administration

SCHEDULE OF REVENUES AND EXPENDITURE

For the fiscal year ended 11/30/06

	12/01/05 to 11/30/06	Cumulative Total
REVENUES:		
Transfers in from Loan Program	\$52,074.28	\$52,074.28
Other Miscellaneous Revenue	\$1,278.56	\$1,278.56
Total Revenue	\$53,352.84	\$53,352.84
 EXPENDITURES:		
<u>Direct Costs</u>		
Salaries	\$21,364.94	\$21,364.94
Commodities	\$358.64	\$358.64
Services	\$12,204.46	\$12,204.46
Capital Outlay	\$0.00	\$0.00
Total Direct Costs	\$33,928.04	\$33,928.04
<u>Indirect Costs</u>		
Fringe Benefits	\$10,076.00	\$10,076.00
Administration	\$9,845.00	\$9,845.00
Total Expenditures	\$53,849.04	\$53,849.04
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	(\$496.20)	(\$496.20)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Senior Services Programs

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 2006-29

	Program Year: <u>October 1, 2005</u> through <u>September 30, 2006</u>			Cumulative Total
	Grant Amount	12/01/04 to 11/30/05	12/01/05 to 11/30/06	
REVENUES:				
Fed / US HHS (ECLAAA); Title III-D	\$0.00	\$0.00	\$0.00	\$0.00
Fed / US HHS (ECLAAA); Discretionary	\$0.00	\$0.00	\$0.00	\$0.00
Fed / US HHS (ECLAAA); Title III-B	\$11,833.00	\$1,972.00	\$9,861.00	\$11,833.00
State / IL Dept. on Aging (ECLAAA); GR	\$36,247.00	\$4,928.00	\$31,319.00	\$36,247.00
Transfer from CSBG	\$0.00	\$15,154.03	\$54,976.30	\$70,130.33
Local Contributions:				
Champaign County General Fund	\$18,000.00	\$3,000.00	\$15,000.00	\$18,000.00
Champaign County MHB	\$26,028.00	\$4,338.00	\$21,688.00	\$26,026.00
Various Townships / Transport	\$0.00	\$0.00	\$1,350.00	\$1,350.00
Charges for Services	\$400.00	\$0.00	\$1,630.00	\$1,630.00
Miscellaneous (including Donations)	\$900.00	\$98.85	\$1,176.62	\$1,275.47
Total Revenue	\$93,408.00	\$29,490.88	\$137,000.92	\$166,491.80
EXPENDITURES:				
<u>Direct Costs</u>				
Salaries		\$12,000.96	\$71,427.51	\$83,428.47
Commodities		\$1,245.47	\$8,710.19	\$9,955.66
Services		\$1,902.68	\$6,080.44	\$7,983.12
Capital Outlay		\$0.00	\$0.00	\$0.00
Total Direct Costs		\$15,149.11	\$86,218.14	\$101,367.25
<u>Indirect Costs</u>				
Fringe Benefits		\$5,208.00	\$33,685.00	\$38,893.00
Administration		\$5,324.00	\$32,914.00	\$38,238.00
Total Expenditures		\$25,681.11	\$152,817.14	\$178,498.25
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		\$3,809.77	(\$15,816.22)	(\$12,006.45)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Senior Services Programs

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 2007-29

Program Year:	<u>October 1, 2006</u>	through	<u>September 30, 2007</u>	
Grant Amount	12/01/05 to 11/30/06	12/01/06 to 11/30/07	Cumulative Total	
REVENUES:				
Fed / US HHS (ECLAAA); Title III-D	\$0.00	\$0.00	\$0.00	\$0.00
Fed / US HHS (ECLAAA); Title III-B	\$11,833.00	\$1,972.00	\$0.00	\$1,972.00
State / IL Dept. on Aging (ECLAAA); GR	\$28,879.00	\$4,873.00	\$0.00	\$4,873.00
State Shared Revenue	\$0.00	\$0.00	\$0.00	\$0.00
Transfer from CSBG	\$0.00	\$0.00	\$0.00	\$0.00
Local Contributions:				
Champaign County General Fund	\$18,000.00	\$3,000.00	\$0.00	\$3,000.00
Champaign County MHB	\$26,026.00	\$4,338.00	\$0.00	\$4,338.00
City of Urbana	\$4,000.00	\$0.00	\$0.00	\$0.00
Various Townships / Transport	\$1,300.00	\$0.00	\$0.00	\$0.00
Charges for Services	\$1,000.00	\$365.00	\$0.00	\$365.00
Miscellaneous (including Donations)	\$900.00	\$608.75	\$0.00	\$608.75
Total Revenue	\$91,938.00	\$15,156.75	\$0.00	\$15,156.75
EXPENDITURES:				
	<u>Direct Costs</u>			
Salaries	\$14,401.06	\$0.00	\$0.00	\$14,401.06
Commodities	\$1,052.92	\$0.00	\$0.00	\$1,052.92
Services	\$2,104.57	\$0.00	\$0.00	\$2,104.57
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00
Total Direct Costs	\$17,558.55	\$0.00	\$0.00	\$17,558.55
	<u>Indirect Costs</u>			
Fringe Benefits	\$6,792.00	\$0.00	\$0.00	\$6,792.00
Administration	\$6,636.00	\$0.00	\$0.00	\$6,636.00
Total Expenditures	\$30,986.55	\$0.00	\$0.00	\$30,986.55
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	(\$15,829.80)	\$0.00	\$0.00	(\$15,829.80)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Senior Repair Program

SCHEDULE OF REVENUES AND EXPENDITURES

	Program Year: <u>July 1, 2004</u>		through	<u>December 31, 2005</u>
	Grant Amount	12/01/03 to 11/30/05	12/01/05 to 11/30/06	Cumulative Total
REVENUES:				
City of Champaign (CDBG) / HUD	\$35,000.00	\$30,635.90	\$4,364.10	\$35,000.00
Transfer from CSBG	\$0.00	\$0.00	\$5,573.98	\$5,573.98
Total Revenue	\$35,000.00	\$30,635.90	\$9,938.08	\$40,573.98
EXPENDITURES:				
	<u>Direct Costs</u>			
	Salaries	\$8,483.21	\$193.20	\$8,676.41
	Commodities	\$297.15	\$0.00	\$297.15
	Services	\$23,595.66	\$1,503.57	\$25,099.23
	Capital Outlay	\$0.00	\$0.00	\$0.00
Total Direct Costs		\$32,376.02	\$1,696.77	\$34,072.79
	<u>Indirect Costs</u>			
	Fringe Benefits	\$3,641.00	\$91.00	\$3,732.00
	Administration	\$3,766.00	\$89.00	\$3,855.00
Total Expenditures		\$39,783.02	\$1,876.77	\$41,659.79
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$9,147.12)	\$8,061.31	(\$1,085.81)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Senior Repair Program

SCHEDULE OF REVENUES AND EXPENDITURES

	Program Year: <u>February 1, 2006</u>		<u>January 30, 2007</u>	
	Grant Amount	12/01/05 to 11/30/06	12/01/06 to 11/30/07	Cumulative Total
REVENUES:				
City of Champaign (CDBG) / HUD	\$35,000.00	\$19,347.02	\$0.00	\$19,347.02
Gifts and Donations	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$35,000.00	\$19,347.02	\$0.00	\$19,347.02
EXPENDITURES:				
	<u>Direct Costs</u>			
	Salaries	\$4,135.82	\$0.00	\$4,135.82
	Commodities	\$22.27	\$0.00	\$22.27
	Services	\$20,620.60	\$0.00	\$20,620.60
	Capital Outlay	\$0.00	\$0.00	\$0.00
Total Direct Costs		\$24,778.69	\$0.00	\$24,778.69
	<u>Indirect Costs</u>			
	Fringe Benefits	\$1,950.00	\$0.00	\$1,950.00
	Administration	\$1,906.00	\$0.00	\$1,906.00
Total Expenditures		\$28,634.69	\$0.00	\$28,634.69
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$9,287.67)	\$0.00	(\$9,287.67)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Senior Services Case Management

SCHEDULE OF REVENUES AND EXPENDITURES

Program Year: December 1, 2000 through November 30, 2006

Grant Amount	12/01/00 to 11/30/05	12/01/05 to 11/30/06	Cumulative Total
REVENUES:			
Charges for Services	\$1,200.00	\$0.00	\$1,200.00
City of Urbana (CDBG) / HUD	\$2,500.00	\$4,000.00	\$6,500.00
Champaign County	\$6,000.00	\$6,000.00	\$12,000.00
Miscellaneous (incl. Donations)	\$195,672.00	\$37,749.60	\$233,421.60
Interdepartmental Revenue (CSBG)	\$19,659.92	\$0.00	\$19,659.92
Total Revenue	\$225,031.92	\$47,749.60	\$272,781.52
EXPENDITURES:			
<u>Direct Costs</u>			
Salaries	\$120,769.68	\$18,851.67	\$139,621.35
Commodities	\$2,900.96	\$1,067.67	\$3,969.13
Services	\$11,245.97	\$2,241.64	\$13,487.61
Capital Outlay	\$0.00	\$0.00	\$0.00
Total Direct Costs	\$134,916.61	\$22,160.98	\$157,078.09
<u>Indirect Costs</u>			
Fringe Benefits	\$47,053.00	\$8,890.00	\$55,943.00
Administration	\$54,159.00	\$8,687.00	\$62,846.00
Total Expenditures	\$236,128.61	\$39,737.98	\$275,867.09
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	(\$11,096.69)	\$8,011.62	(\$3,085.57)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Senior Services Medical Equipment Program

SCHEDULE OF REVENUES AND EXPENDITURES

	Program Year: <u>July 1, 1999</u> through <u>June 30, 2006</u>			
	Grant Amount	12/01/98 to 11/30/05	12/01/05 to 11/30/06	Cumulative Total
REVENUES:				
Miscellaneous (including Donations)	\$27,000.00	\$27,200.00	\$0.00	\$27,200.00
Total Revenue	\$27,000.00	\$27,200.00	\$0.00	\$27,200.00
EXPENDITURES:				
	<u>Direct Costs</u>			
		\$2,184.48	\$184.80	\$2,369.28
		\$133.16	\$0.00	\$133.16
		\$19,860.75	\$2,815.00	\$22,675.75
		\$0.00	\$0.00	\$0.00
Total Direct Costs		\$22,178.39	\$2,999.80	\$25,178.19
	<u>Indirect Costs</u>			
		\$785.00	\$87.00	\$872.00
		\$1,031.00	\$85.00	\$1,116.00
Total Expenditures		\$23,994.39	\$3,171.80	\$27,166.19
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		\$3,205.61	(\$3,171.80)	\$33.81

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Transportation Program

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 06T0055

	Program Year: <u>July 1, 2005</u> through <u>June 30, 2006</u>			Cumulative Total
	Grant Amount	12/01/04 to 11/30/05	12/01/05 to 11/30/06	
REVENUES:				
Federal Grants:				
Fed. Highway Administration	\$206,227.00	\$63,526.61	\$142,700.39	\$206,227.00
Fed. Transit Administration	\$42,900.00	\$13,217.49	\$29,682.51	\$42,900.00
State Planning & Research (SPR)	\$54,700.00	\$0.00	\$34,603.00	\$34,603.00
Transfers (Local Gov't. Match)	\$75,957.00	\$27,084.79	\$43,839.85	\$70,924.64
Miscellaneous	\$0.00	\$0.00	\$90.00	\$90.00
Total Revenue	\$379,784.00	\$103,828.89	\$250,915.75	\$354,744.64
EXPENDITURES:				
<u>Direct Costs</u>				
Salaries	\$65,745.63	\$104,975.09	\$170,720.22	\$170,720.22
Commodities	\$1,909.09	\$5,581.52	\$7,490.61	\$7,490.61
Services	\$13,720.02	\$11,720.89	\$25,440.91	\$25,440.91
Capital Outlay	\$0.00	\$0.00	\$0.50	\$0.50
Total Direct Costs		\$81,374.74	\$122,277.50	\$203,652.24
<u>Indirect Costs</u>				
Fringe Benefits	\$28,534.00	\$49,506.00	\$78,040.00	\$78,040.00
Administration	\$29,165.00	\$48,373.00	\$77,538.00	\$77,538.00
Total Expenditures		\$139,073.74	\$220,156.50	\$359,230.24
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$35,244.85)	\$30,759.25	(\$4,485.60)

EXPENDITURES BY ELEMENT	<u>Authorized Budget</u>	<u>Cumulative Costs</u>
Data Collection	\$58,285.00	\$47,681.70
Long Range Planning	\$85,133.00	\$103,207.04
Short Range Planning	\$51,855.00	\$57,403.45
Administration	\$65,273.00	\$64,080.29
Special Studies	\$81,298.00	\$70,182.23
Transportation Information System	\$37,940.00	\$37,221.19
Total Expenditures	\$379,784.00	\$379,775.90 *

*Balance of State Planning & Research Funds included in GIS Consortium revenue and expenditures under separate audit cover.

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Transportation Program

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 07T0056

	Program Year: <u>July 1, 2006</u>		through	<u>June 30, 2007</u>
	Grant Amount	12/01/05 to 11/30/06	12/01/06 to 11/30/07	Cumulative Total
REVENUES:				
Federal Grants				
Fed. Highway Administration	\$247,472.00	\$69,267.99	\$0.00	\$69,267.99
Fed. Transit Administration	\$54,773.00	\$15,328.96	\$0.00	\$15,328.96
Transfers (Local Gov't. Match)	\$75,561.00	\$27,820.07	\$0.00	\$27,820.07
Miscellaneous Revenue	\$0.00	\$758.00		\$758.00
Total Revenue	\$377,806.00	\$113,175.02	\$0.00	\$113,175.02
EXPENDITURES:				
	<u>Direct Costs</u>			
Salaries	\$67,858.11		\$0.00	\$67,858.11
Commodities	\$2,642.93		\$0.00	\$2,642.93
Services	\$10,673.15		\$0.00	\$10,673.15
Capital Outlay	\$0.00		\$0.00	\$0.00
Total Direct Costs		\$81,174.19	\$0.00	\$81,174.19
	<u>Indirect Costs</u>			
Fringe Benefits	\$32,002.00		\$0.00	\$32,002.00
Administration	\$31,269.00		\$0.00	\$31,269.00
Total Expenditures		\$144,445.19	\$0.00	\$144,445.19
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$31,270.17)	\$0.00	(\$31,270.17)

EXPENDITURES BY ELEMENT

	<u>Authorized Budget</u>	<u>Cumulative Costs</u>
Data Collection	\$50,051.00	\$21,781.45
Long Range Planning	\$58,124.00	\$12,154.08
Short Range Planning	\$54,895.00	\$13,852.91
Administration	\$74,269.00	\$38,319.77
Special Studies	\$58,124.00	\$19,758.16
Transportation Information Systems	\$82,343.00	\$33,233.92
Total Expenditures	\$377,806.00	\$139,100.29

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

IL 130 / Highcross Road Corridor Study

SCHEDULE OF REVENUES AND EXPENDITURES

Program Year: September 15, 2003 through December 31, 2006

	Grant Amount	12/01/02 to 11/30/05	12/01/05 to 11/30/06	Cumulative Total
REVENUES:				
Local Government Contributions				
City of Urbana	\$141,000.00	\$42,675.77	\$76,033.39	\$118,709.16
Champaign Co. Highway Department	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00
Transfers In (from Membership)	\$4,000.00	\$4,000.00	\$0.00	\$4,000.00
Total Revenue	\$150,000.00	\$51,675.77	\$76,033.39	\$127,709.16
EXPENDITURES:				
	<u>Direct Costs</u>			
		\$33,146.85	\$40,768.43	\$73,915.28
		\$628.63	\$591.66	\$1,220.29
		\$1,036.00	\$7,027.66	\$8,063.66
		\$0.00	\$0.00	\$0.00
Total Direct Costs		\$34,811.48	\$48,387.75	\$83,199.23
	<u>Indirect Costs</u>			
		\$13,270.00	\$19,226.00	\$32,496.00
		\$14,656.00	\$18,786.00	\$33,442.00
Total Expenditures		\$62,737.48	\$86,399.75	\$149,137.23
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$11,061.71)	(\$10,366.36)	(\$21,428.07)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Savoy Corridor Study

SCHEDULE OF REVENUES AND EXPENDITURES

	Program Year: <u>July 1, 2003</u> through <u>December 31, 2006</u>			
	Grant Amount	12/01/02 to 11/30/05	12/01/05 to 11/30/06	Cumulative Total
REVENUES:				
Local Government Contributions (Savoy)	\$147,000.00	\$107,707.37	\$39,292.63	\$147,000.00
Local Government Contributions (U of I)	\$2,500.00	\$2,500.00	\$0.00	\$2,500.00
Transfers In (from Membership)	\$2,500.00	\$2,500.00	\$0.00	\$2,500.00
Total Revenue	\$152,000.00	\$112,707.37	\$39,292.63	\$152,000.00
EXPENDITURES:				
	<u>Direct Costs</u>			
	Salaries	\$79,985.61	\$172.88	\$80,158.49
	Commodities	\$283.56	\$195.00	\$478.56
	Services	\$4,276.24	\$616.62	\$4,892.86
	Capital Outlay	\$0.00	\$0.00	\$0.00
Total Direct Costs		\$84,545.41	\$984.50	\$85,529.91
	<u>Indirect Costs</u>			
	Fringe Benefits	\$32,188.00	\$82.00	\$32,270.00
	Administration	\$35,692.00	\$80.00	\$35,772.00
Total Expenditures		\$152,425.41	\$1,146.50	\$153,571.91
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$39,718.04)	\$38,146.13	(\$1,571.91)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Staley/Rising Corridor Study

SCHEDULE OF REVENUES AND EXPENDITURES

Program Year: February 1, 2006 through July 1, 2008

	Grant Amount	12/01/05 to 11/30/06	12/01/06 to 11/30/07	Cumulative Total
REVENUES:				
Local Government Contributions:				
City of Champaign	\$196,000.00	\$0.00	\$0.00	\$0.00
Transfers In (from Membership)	\$4,000.00	\$4,000.00	\$0.00	\$4,000.00
Total Revenue	\$200,000.00	\$4,000.00	\$0.00	\$4,000.00
EXPENDITURES:				
<u>Direct Costs</u>				
Salaries		\$23,010.96	\$0.00	\$23,010.96
Commodities		\$825.93	\$0.00	\$825.93
Services		\$1,719.49	\$0.00	\$1,719.49
Capital Outlay		\$0.00	\$0.00	\$0.00
Total Direct Costs		\$25,556.38	\$0.00	\$25,556.38
<u>Indirect Costs</u>				
Fringe Benefits		\$10,852.00	\$0.00	\$10,852.00
Administration		\$10,603.00	\$0.00	\$10,603.00
Total Expenditures		\$47,011.38	\$0.00	\$47,011.38
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$43,011.38)	\$0.00	(\$43,011.38)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Emergency Food and Shelter Program

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 20-2360-00; Program Year 2006

	Program Year:	<u>October 1, 2005</u>	through	<u>September 30, 2006</u>
	Grant Amount	12/01/04 to 11/30/05	12/01/05 to 11/30/06	Cumulative Total
REVENUES:				
	Federal Grant:			
Emergency Food & Shelter (United Way)	\$8,677.00	\$0.00	\$8,677.00	\$8,677.00
Total Revenue	\$8,677.00	\$0.00	\$8,677.00	\$8,677.00
EXPENDITURES:				
	<u>Direct Costs</u>			
	Salaries	\$0.00	\$0.00	\$0.00
	Commodities	\$0.00	\$0.00	\$0.00
	Services	\$0.00	\$8,677.00	\$8,677.00
	Capital Outlay	\$0.00	\$0.00	\$0.00
Total Direct Costs		\$0.00	\$8,677.00	\$8,677.00
	<u>Indirect Costs</u>			
	Fringe Benefits	\$0.00	\$0.00	\$0.00
	Administration	\$0.00	\$0.00	\$0.00
Total Expenditures		\$0.00	\$8,677.00	\$8,677.00
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		\$0.00	\$0.00	\$0.00

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Emergency Food and Shelter Program

SCHEDULE OF REVENUES AND EXPENDITURES

Grant No. 20-2360-00; Program Year 2007

Program Year: October 1, 2006 through September 30, 2007

	Grant Amount	12/01/05 to 11/30/06	12/01/06 to 11/30/07	Cumulative Total
REVENUES:				
Federal Grant:				
Emergency Food & Shelter (United Way)	\$8,517.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$8,517.00	\$0.00	\$0.00	\$0.00
EXPENDITURES:				
<u>Direct Costs</u>				
Salaries		\$0.00	\$0.00	\$0.00
Commodities		\$0.00	\$0.00	\$0.00
Services		\$0.00	\$0.00	\$0.00
Capital Outlay		\$0.00	\$0.00	\$0.00
Total Direct Costs		\$0.00	\$0.00	\$0.00
<u>Indirect Costs</u>				
Fringe Benefits		\$0.00	\$0.00	\$0.00
Administration		\$0.00	\$0.00	\$0.00
Total Expenditures		\$0.00	\$0.00	\$0.00
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		\$0.00	\$0.00	\$0.00

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

H.O.M.E. Program

SCHEDULE OF REVENUES AND EXPENDITURES

Program Year Ten

	Program Year:	<u>July 1, 2005</u>	through	<u>June 30, 2006</u>
Grant Amount	12/01/04 to 11/30/05	12/01/05 to 11/30/06	Cumulative Total	Cumulative Total
REVENUES:				
Fed Grant				
Dept. of HUD (Urbana)	\$25,042.00	\$0.00	\$0.00	\$0.00
<hr/>				
Total Revenue	\$25,042.00	\$0.00	\$0.00	\$0.00
<hr/>				
EXPENDITURES:				
<u>Direct Costs</u>				
Salaries	\$0.00	\$402.24		\$402.24
Commodities	\$0.00	\$0.00		\$0.00
Services	\$0.00	\$0.00		\$0.00
Capital Outlay	\$0.00	\$0.00		\$0.00
Total Direct Costs	\$0.00	\$402.24		\$402.24
<u>Indirect Costs</u>				
Fringe Benefits	\$0.00	\$190.00		\$190.00
Administration	\$0.00	\$185.00		\$185.00
<hr/>				
Total Expenditures	\$0.00	\$777.24		\$777.24
<hr/>				
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$0.00	(\$777.24)		(\$777.24)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

H.O.M.E. Program

SCHEDULE OF REVENUES AND EXPENDITURES

Program Year Eleven

	Program Year: <u>July 1, 2006</u> through <u>June 30, 2007</u>			
	Grant Amount	12/01/05 to 11/30/06	12/01/06 to 11/30/07	Cumulative Total
REVENUES:				
Fed Grant Dept. of HUD (Urbana)	\$19,841.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$19,841.00	\$0.00	\$0.00	\$0.00
EXPENDITURES:				
	<u>Direct Costs</u>			
Salaries	\$213.69	\$0.00	\$0.00	\$213.69
Commodities	\$0.00	\$0.00	\$0.00	\$0.00
Services	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00
Total Direct Costs	\$213.69	\$0.00	\$0.00	\$213.69
	<u>Indirect Costs</u>			
Fringe Benefits	\$101.00	\$0.00	\$0.00	\$101.00
Administration	\$98.00	\$0.00	\$0.00	\$98.00
Total Expenditures	\$412.69	\$0.00	\$0.00	\$412.69
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	(\$412.69)	\$0.00	\$0.00	(\$412.69)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Champaign County Employee Credit Union Administration

SCHEDULE OF REVENUES AND EXPENDITURES

For the fiscal year ended 11/30/06

		12/01/05 to 11/30/06	Cumulative Total
REVENUES:			
Charges for Services	\$16,800.00	\$11,216.92	\$11,216.92
Total Revenue		\$11,216.92	\$11,216.92
 EXPENDITURES:			
	<u>Direct Costs</u>		
	Salaries	\$8,345.30	\$8,345.30
	Commodities	\$0.00	\$0.00
	Services	\$189.61	\$189.61
	Capital Outlay	\$0.00	\$0.00
Total Direct Costs		\$8,534.91	\$8,534.91
	<u>Indirect Costs</u>		
	Fringe Benefits	\$3,936.00	\$3,936.00
	Administration		\$0.00
Total Expenditures		\$12,470.91	\$12,470.91
 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		 (\$1,253.99)	 (\$1,253.99)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Family Daycare Network

SCHEDULE OF REVENUES AND EXPENDITURES

Program Year: December 1, 2000 through November 30, 2006

	Grant Amount	12/01/00 to 11/30/05	12/01/05 to 11/30/06	Cumulative Total
REVENUES:				
Village of Rantoul (CDBG) / HUD	\$12,000.00	\$12,000.04	\$0.00	\$12,000.04
Charges for Services	\$0.00	\$3,315.00	\$50.00	\$3,365.00
Miscellaneous (including Donations)	\$55,533.00	\$55,772.25	\$0.00	\$55,772.25
Local Government Revenue:				
University of Illinois	\$0.00	\$500.00	\$0.00	\$500.00
Interdepartment Revenue (CSBG)	\$0.00	\$35,594.87	\$12,519.79	\$48,114.66
Total Revenue	\$67,533.00	\$107,182.16	\$12,569.79	\$119,751.95
EXPENDITURES:				
<u>Direct Costs</u>				
Salaries		\$53,935.82	\$6,537.30	\$60,473.12
Commodities		\$605.54	\$0.60	\$606.14
Services		\$7,232.20	\$17.57	\$7,249.77
Capital Outlay		\$0.00	\$0.00	\$0.00
Total Direct Costs		\$61,773.56	\$6,555.47	\$68,329.03
<u>Indirect Costs</u>				
Fringe Benefits		\$20,356.00	\$3,083.00	\$23,439.00
Administration		\$24,318.00	\$3,012.00	\$27,330.00
Total Expenditures		\$106,447.56	\$12,650.47	\$119,098.03
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		\$734.60	(\$80.68)	\$653.92

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Community Development Assistance Program
Economic Development Loan Administration

SCHEDULE OF REVENUES AND EXPENDITURE:

For the fiscal year ended 11/30/06

	12/01/05 to 11/30/06	Cumulative Total
REVENUES:		
Investment Interest	\$0.00	\$0.00
Miscellaneous Revenue	\$0.00	\$0.00
Transfers from Loan Program	\$69,251.99	\$69,251.99
Total Revenue	\$69,251.99	\$69,251.99
EXPENDITURES:		
	<u>Direct Costs</u>	
	Salaries	\$31,422.83
	Commodities	\$787.28
	Services	\$7,331.74
	Capital Outlay	\$0.00
	Transfers Out	\$0.00
Total Direct Costs	\$39,541.85	\$39,541.85
	<u>Indirect Costs</u>	
	Fringe Benefits	\$14,819.00
	Administration	\$14,480.00
Total Expenditures	\$68,840.85	\$68,840.85
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$411.14	\$411.14

Balance in Escrow from CDAP Loan Program Administrative Costs \$288,233.87

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

County Rehabilitation Loan Administration

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number HPG-95

Program Year: October 1, 1995 through September 30, 1997

Grant Amount	12/01/95 to 11/30/04	12/01/05 to 11/30/06	Cumulative Total
REVENUES:			
Fed. Grant			
Dept. of Agriculture (FmHA)	\$15,000.00	\$13,249.00	\$0.00
State Grant - IHDA	\$2,000.00	\$1,237.00	\$0.00
Miscellaneous	\$0.00	\$5,000.00	\$0.00
Transfers from Loan Program	\$0.00	\$335,416.20	\$21,602.92
Total Revenue	\$17,000.00	\$354,902.20	\$21,602.92
EXPENDITURES:			
<u>Direct Costs</u>			
Salaries	\$169,243.61	\$8,912.13	\$178,155.74
Commodities	\$3,572.39	\$268.33	\$3,840.72
Services	\$29,382.72	\$4,508.44	\$33,891.16
Capital Outlay	\$1,498.00	\$0.00	\$1,498.00
Total Direct Costs	\$203,696.72	\$13,688.90	\$217,385.62
<u>Indirect Costs</u>			
Fringe Benefits	\$67,574.00	\$4,107.00	\$71,681.00
Administration	\$82,245.00	\$4,203.00	\$86,448.00
Total Expenditures	\$353,515.72	\$21,998.90	\$375,514.62
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$1,386.48	(\$395.98)	\$990.50

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

East Central Illinois Police Training Program

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number MTU #12-06; Program Year 2006

Program Year:	<u>July 1, 2005</u>	through	<u>June 30, 2006</u>
Grant Amount	12/01/04 to 11/30/05	12/01/05 to 11/30/06	Cumulative Total
REVENUES:			
State Grant			
IL Law Enforcement Training & Standards Board	\$230,650.00	\$113,132.50	\$114,718.50
Other State Reimbursement	\$0.00	\$1,318.11	\$95,647.31
Local Government Contributions	\$46,130.00	\$28,504.44	\$25,603.10
Charges for Services (Training Fees)	\$0.00	\$3,375.00	\$0.00
Miscellaneous	\$0.00	\$50.00	\$0.00
Total Revenue	\$276,780.00	\$146,380.05	\$235,968.91
EXPENDITURES:			
	<u>Direct Costs</u>		
Salaries	\$37,022.41	\$51,759.89	\$88,782.30
Commodities	\$2,624.73	\$12,292.50	\$14,917.23
Services	\$61,107.68	\$141,765.39	\$202,873.07
Capital Outlay	\$0.00	\$0.00	\$0.00
Total Direct Costs	\$100,754.82	\$205,817.78	\$306,572.60
	<u>Indirect Costs</u>		
Fringe Benefits	\$16,068.00	\$24,410.00	\$40,478.00
Administration	\$16,423.00	\$23,851.00	\$40,274.00
Total Expenditures	\$133,245.82	\$254,078.78	\$387,324.60
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$13,134.23	(\$18,109.87)	(\$4,975.64)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

East Central Illinois Police Training Program

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number MTU #12-07; Program Year 2007

	Program Year:	<u>July 1, 2006</u>	through	<u>June 30, 2007</u>
	Grant Amount	12/01/05 to 11/30/06	12/01/06 to 11/30/07	Cumulative Total
REVENUES:				
State Grant				
IL Law Enforcement Training & Standards Board	\$232,095.00	\$116,047.50	\$0.00	\$116,047.50
Other State Reimbursement	\$0.00	\$8,280.00	\$0.00	\$8,280.00
Local Government Contributions	\$46,419.00	\$26,742.90	\$0.00	\$26,742.90
Charges for Services (Training Fees)	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$278,514.00	\$151,070.40	\$0.00	\$151,070.40
EXPENDITURES:				
	<u>Direct Costs</u>			
	Salaries	\$29,635.80	\$0.00	\$29,635.80
	Commodities	\$835.95	\$0.00	\$835.95
	Services	\$49,973.50	\$0.00	\$49,973.50
	Capital Outlay	\$0.00	\$0.00	\$0.00
Total Direct Costs		\$80,445.25	\$0.00	\$80,445.25
	<u>Indirect Costs</u>			
	Fringe Benefits	\$13,976.00	\$0.00	\$13,976.00
	Administration	\$13,656.00	\$0.00	\$13,656.00
Total Expenditures		\$108,077.25	\$0.00	\$108,077.25
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		\$42,992.15	\$0.00	\$42,992.15

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Criminal Justice Planning Reserve

SCHEDULE OF REVENUES AND EXPENDITURES

For the fiscal year ended 11/30/06

	12/01/06 to 11/30/06	Cumulative Total
REVENUES:		
Investment Interest	\$0.00	\$0.00
Other Miscellaneous Revenue	\$0.00	\$0.00
Total Revenue	\$0.00	\$0.00
EXPENDITURES:		
<u>Direct Costs</u>		
Salaries	\$966.84	\$966.84
Commodities	\$0.00	\$0.00
Services	\$903.45	\$903.45
Capital Outlay	\$0.00	\$0.00
Total Direct Costs	\$1,870.29	\$1,870.29
<u>Indirect Costs</u>		
Fringe Benefits	\$456.00	\$456.00
Administration	\$446.00	\$446.00
Total Expenditures	\$2,772.29	\$2,772.29
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	(\$2,772.29)	(\$2,772.29)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Individual Service and Support Advocacy

SCHEDULE OF REVENUES AND EXPENDITURES

Contract Number 40C6001107; Program Year 2006

	Program Year:	<u>July 1, 2005</u>	through	<u>June 30, 2006</u>
	Grant Amount	12/01/04 to 11/30/05	12/01/05 to 11/30/06	Cumulative Total
REVENUES:				
State Grant - IL DHS	\$269,546.00	\$90,482.04	\$181,330.22	\$271,812.26
Transfers from CSBG	\$0.00	\$0.00	\$23,284.09	\$23,284.09
Miscellaneous Revenue	\$0.00	\$378.77	\$0.00	\$378.77
Total Revenue	\$269,546.00	\$90,860.81	\$204,614.31	\$295,475.12
EXPENDITURES:				
	<u>Direct Costs</u>			
Salaries	\$56,163.60	\$84,166.35	\$140,329.95	\$140,329.95
Commodities	\$2,377.63	\$3,558.34	\$5,935.97	\$5,935.97
	Services:			
Audit & Accounting	\$0.00	\$0.00	\$0.00	\$0.00
Professional Services	\$1,285.00	\$3,320.00	\$4,605.00	\$4,605.00
Job-Required Travel	\$1,280.85	\$1,865.49	\$3,146.34	\$3,146.34
Computer Services	\$1,545.00	\$2,268.00	\$3,813.00	\$3,813.00
Telephone Services	\$1,402.88	\$1,675.05	\$3,077.93	\$3,077.93
Auto Maintenance	\$448.13	\$42.72	\$490.85	\$490.85
Equipment Maintenance	\$0.00	\$0.00	\$0.00	\$0.00
Office Rentals	\$0.00	\$0.00	\$0.00	\$0.00
Equipment Rentals	\$40.00	\$56.00	\$96.00	\$96.00
Other Service by Contract	\$0.00	\$0.00	\$0.00	\$0.00
Legal Notices	\$0.00	\$0.00	\$0.00	\$0.00
Business Meals/Expenses	\$0.00	\$16.34	\$16.34	\$16.34
Photocopy Services	\$283.39	\$435.11	\$718.50	\$718.50
Dues & Licenses	\$0.00	\$1,250.00	\$1,250.00	\$1,250.00
Conferences/Training	\$1,405.33	\$1,718.22	\$3,123.55	\$3,123.55
Capital Outlay	\$0.00	\$4,679.68	\$4,679.68	\$4,679.68
Total Direct Costs		\$66,231.81	\$105,051.30	\$171,283.11
	<u>Indirect Costs</u>			
Fringe Benefits	\$24,375.00	\$39,693.00	\$64,068.00	\$64,068.00
Administration	\$24,914.00	\$38,784.00	\$63,698.00	\$63,698.00
Total Expenditures		\$115,520.81	\$183,528.30	\$299,049.11
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$24,660.00)	\$21,086.01	(\$3,573.99)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Individual Service and Support Advocacy

SCHEDULE OF REVENUES AND EXPENDITURES

Contract Number 40C7001107; Program Year 2007

	Program Year:	<u>July 1, 2006</u>	through	<u>June 30, 2007</u>
	Grant Amount	12/01/05 to 11/30/06	12/01/06 to 11/30/07	Cumulative Total
REVENUES:				
State Grant - IL DHS	\$306,891.00	\$83,874.76	\$0.00	\$83,874.76
Transfers from CSBG	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$306,891.00	\$83,874.76	\$0.00	\$83,874.76
EXPENDITURES:				
	<u>Direct Costs</u>			
Salaries	\$58,395.52	\$0.00	\$0.00	\$58,395.52
Commodities	\$1,931.39	\$0.00	\$0.00	\$1,931.39
	Services:			
Audit & Accounting	\$0.00	\$0.00	\$0.00	\$0.00
Professional Services	\$9,108.00	\$0.00	\$0.00	\$9,108.00
Job-Required Travel	\$1,257.60	\$0.00	\$0.00	\$1,257.60
Computer Services	\$1,620.00	\$0.00	\$0.00	\$1,620.00
Telephone Services	\$795.19	\$0.00	\$0.00	\$795.19
Auto Maintenance	\$44.51	\$0.00	\$0.00	\$44.51
Equipment Maintenance	\$0.00	\$0.00	\$0.00	\$0.00
Building Repair/Maint.	\$0.00	\$0.00	\$0.00	\$0.00
Office Rentals	\$2,615.67	\$0.00	\$0.00	\$2,615.67
Equipment Rentals	\$40.00	\$0.00	\$0.00	\$40.00
Other Service by Contract	\$0.00	\$0.00	\$0.00	\$0.00
Legal Notices	\$0.00	\$0.00	\$0.00	\$0.00
Business Meals/Expenses	\$0.00	\$0.00	\$0.00	\$0.00
Photocopy Services	\$768.48	\$0.00	\$0.00	\$768.48
Dues & Licenses	\$850.00	\$0.00	\$0.00	\$850.00
Conferences/Training	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00
Total Direct Costs	\$77,426.36	\$0.00	\$0.00	\$77,426.36
	<u>Indirect Costs</u>			
Fringe Benefits	\$27,539.00	\$0.00	\$0.00	\$27,539.00
Administration	\$26,909.00	\$0.00	\$0.00	\$26,909.00
Total Expenditures	\$131,874.36	\$0.00	\$0.00	\$131,874.36
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$47,999.60)	\$0.00	(\$47,999.60)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Homeless Prevention Services

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 81X6285000

	Program Year: <u>July 1, 2005</u>		through	<u>June 30, 2006</u>
	Grant Amount	12/01/04 to 11/30/05	12/01/05 to 11/30/06	Cumulative Total
REVENUES:				
State Grant - IL DHS	\$35,856.00	\$38,856.00	\$2,431.00	\$41,287.00
Federal Grant - TANF Funds	\$21,900.00	\$6,581.00	\$12,319.00	\$18,900.00
Interdepartment Revenue (CSBG)	\$0.00	\$0.00	\$348.39	\$348.39
Total Revenue	\$57,756.00	\$45,437.00	\$15,098.39	\$60,535.39
EXPENDITURES:				
	<u>Direct Costs</u>			
Salaries		\$4,175.60	\$0.00	\$4,175.60
Commodities		\$54.86	\$0.00	\$54.86
Services		\$22,821.63	\$29,787.89	\$52,609.52
Capital Outlay		\$0.00	\$0.00	\$0.00
Total Direct Costs		\$27,052.09	\$29,787.89	\$56,839.98
	<u>Indirect Costs</u>			
Fringe Benefits		\$1,812.00	\$0.00	\$1,812.00
Administration		\$1,852.00	\$0.00	\$1,852.00
Total Expenditures		\$30,716.09	\$29,787.89	\$60,503.98
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		\$14,720.91	(\$14,689.50)	\$31.41

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Homeless Prevention Services

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 81X7285000

	Program Year:	<u>July 1, 2006</u>	through	<u>June 30, 2007</u>
	Grant Amount	12/01/05 to 11/30/06	12/01/06 to 11/30/07	Cumulative Total
REVENUES:				
State Grant - IL DHS	\$138,600.00	\$80,141.81	\$0.00	\$80,141.81
Interdepartmental Revenue (CSBG)	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$138,600.00	\$80,141.81	\$0.00	\$80,141.81
EXPENDITURES:				
	<u>Direct Costs</u>			
	Salaries	\$7,228.55	\$0.00	\$7,228.55
	Commodities	\$0.00	\$0.00	\$0.00
	Services	\$72,913.26	\$0.00	\$72,913.26
	Capital Outlay	\$0.00	\$0.00	\$0.00
Total Direct Costs		\$80,141.81	\$0.00	\$80,141.81
	<u>Indirect Costs</u>			
	Fringe Benefits	\$3,409.00	\$0.00	\$3,409.00
	Administration	\$3,331.00	\$0.00	\$3,331.00
Total Expenditures		\$86,881.81	\$0.00	\$86,881.81
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$6,740.00)	\$0.00	(\$6,740.00)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Homeless Management Information Systems

SCHEDULE OF REVENUES AND EXPENDITURES

		Program Year: <u>July 1, 2005</u>		through	<u>June 30, 2006</u>
		Grant Amount	12/01/04 to 11/30/05	12/01/05 to 11/30/06	Cumulative Total
REVENUES:					
	User Fees	\$5,900.00	\$3,675.00	\$2,142.54	\$5,817.54
Total Revenue		\$5,900.00	\$3,675.00	\$2,142.54	\$5,817.54
EXPENDITURES:					
		<u>Direct Costs</u>			
	Salaries		\$894.04	\$3,674.34	\$4,568.38
	Commodities		\$401.00	\$0.00	\$401.00
	Services		\$186.58	\$77.05	\$263.63
	Capital Outlay		\$0.00	\$0.00	\$0.00
Total Direct Costs			\$1,481.62	\$3,751.39	\$5,233.01
		<u>Indirect Costs</u>			
	Fringe Benefits		\$388.00	\$1,733.00	\$2,121.00
	Administration		\$397.00	\$1,693.00	\$2,090.00
Total Expenditures			\$2,266.62	\$7,177.39	\$9,444.01
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES			\$1,408.38	(\$5,034.85)	(\$3,626.47)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Homeless Management Information Systems

SCHEDULE OF REVENUES AND EXPENDITURES

	Program Year: <u>July 1, 2006</u> through <u>June 30, 2007</u>			
	Grant Amount	12/01/05 to 11/30/06	12/01/06 to 11/30/07	Cumulative Total
REVENUES:				
City of Champaign	\$3,000.00	\$0.00	\$0.00	\$0.00
City of Urbana	\$3,000.00	\$0.00	\$0.00	\$0.00
User Fees	\$0.00	\$30.09	\$0.00	\$30.09
Total Revenue	\$6,000.00	\$30.09	\$0.00	\$30.09
EXPENDITURES:				
	<u>Direct Costs</u>			
Salaries		\$759.90	\$0.00	\$759.90
Commodities		\$2,455.00	\$0.00	\$2,455.00
Services		\$2,553.50	\$0.00	\$2,553.50
Capital Outlay		\$0.00	\$0.00	\$0.00
Total Direct Costs		\$5,768.40	\$0.00	\$5,768.40
	<u>Indirect Costs</u>			
Fringe Benefits		\$358.00	\$0.00	\$358.00
Administration		\$350.00	\$0.00	\$350.00
Total Expenditures		\$6,476.40	\$0.00	\$6,476.40
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$6,446.31)	\$0.00	(\$6,446.31)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Shelter Plus Care I

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Numbers IL01C0403003; IL01C503004

Program Year: April 25, 2006 through May 31, 2007

	Grant Amount	12/01/05 to 11/30/06	12/01/06 to 11/30/07	Cumulative Total
REVENUES:				
Federal Grants:				
HUD - Shelter Plus Care	\$134,112.00	\$38,873.09	\$0.00	\$38,873.09
Total Revenue	\$134,112.00	\$38,873.09	\$0.00	\$38,873.09
EXPENDITURES:				
	<u>Direct Costs</u>			
		\$0.00	\$0.00	\$0.00
		\$493.71	\$0.00	\$493.71
		\$38,318.92	\$0.00	\$38,318.92
		\$0.00	\$0.00	\$0.00
Total Direct Costs		\$38,812.63	\$0.00	\$38,812.63
	<u>Indirect Costs</u>			
		\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00
Total Expenditures		\$38,812.63	\$0.00	\$38,812.63
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		\$60.46	\$0.00	\$60.46

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Shelter Plus Care II

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number IL01C903001

	Program Year:	<u>July 1, 2006</u>	through	<u>June 30, 2007</u>
	Grant Amount	12/01/05 to 11/30/06	12/01/06 to 11/30/07	Cumulative Total
REVENUES:				
Federal Grants:				
HUD - Shelter Plus Care	\$91,084.46	\$37,777.91	\$0.00	\$37,777.91
Total Revenue	\$91,084.46	\$37,777.91	\$0.00	\$37,777.91
EXPENDITURES:				
	<u>Direct Costs</u>			
		\$0.00	\$0.00	\$0.00
		\$493.71	\$0.00	\$493.71
		\$38,362.32	\$0.00	\$38,362.32
		\$0.00	\$0.00	\$0.00
Total Direct Costs		\$38,856.03	\$0.00	\$38,856.03
	<u>Indirect Costs</u>			
		\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00
Total Expenditures		\$38,856.03	\$0.00	\$38,856.03
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$1,078.12)	\$0.00	(\$1,078.12)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Housing Advocacy Services

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 178742-6016; Program Year 2006

	Program Year:	<u>July 1, 2005</u>	through	<u>June 30, 2006</u>
	Grant Amount	12/01/04 to 11/30/05	12/01/05 to 11/30/06	Cumulative Total
REVENUES:				
State Grant - IL DCFS	\$9,000.00	\$3,760.71	\$7,371.81	\$11,132.52
Transfers from CSBG	\$0.00	\$4,973.47	\$7,090.24	\$12,063.71
Total Revenue	\$9,000.00	\$8,734.18	\$14,462.05	\$23,196.23
EXPENDITURES:				
	<u>Direct Costs</u>			
	Salaries	\$5,117.38	\$6,632.67	\$11,750.05
	Commodities	\$10.17	\$22.64	\$32.81
	Services	\$405.17	\$609.41	\$1,014.58
	Capital Outlay	\$0.00	\$0.00	\$0.00
Total Direct Costs		\$5,532.72	\$7,264.72	\$12,797.44
	<u>Indirect Costs</u>			
	Fringe Benefits	\$2,221.00	\$3,056.00	\$5,277.00
	Administration	\$2,270.00	\$3,128.00	\$5,398.00
Total Expenditures		\$10,023.72	\$13,448.72	\$23,472.44
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$1,289.54)	\$1,013.33	(\$276.21)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Housing Advocacy Services

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 178742-6017; Program Year 2007

	Program Year: <u>July 1, 2006</u>		through	<u>June 30, 2007</u>
	Grant Amount	12/01/05 to 11/30/06	12/01/06 to 11/30/07	Cumulative Total
REVENUES:				
State Grant - IL DCFS	\$20,000.00	\$2,603.61	\$0.00	\$2,603.61
Transfers from CSBG	\$0.00	\$5,596.93	\$0.00	\$5,596.93
Total Revenue	\$20,000.00	\$8,200.54	\$0.00	\$8,200.54
EXPENDITURES:				
	<u>Direct Costs</u>			
Salaries		\$5,277.25	\$0.00	\$5,277.25
Commodities		\$36.99	\$0.00	\$36.99
Services		\$445.35	\$0.00	\$445.35
Capital Outlay		\$0.00	\$0.00	\$0.00
Total Direct Costs		\$5,759.59	\$0.00	\$5,759.59
	<u>Indirect Costs</u>			
Fringe Benefits		\$2,489.00	\$0.00	\$2,489.00
Administration		\$2,432.00	\$0.00	\$2,432.00
Total Expenditures		\$10,680.59	\$0.00	\$10,680.59
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$2,480.05)	\$0.00	(\$2,480.05)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Youth Housing Advocacy Services

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 178742-6036

	Program Year:	<u>July 1, 2005</u>	through	<u>June 30, 2006</u>
	Grant Amount	12/01/04 to 11/30/05	12/01/05 to 11/30/06	Cumulative Total
REVENUES:				
State Grant - IL DCFS	\$5,000.00	\$877.92	\$1,436.56	\$2,314.48
Interdepartment Revenue (CSBG)	\$0.00	\$0.00	\$1,606.60	\$1,606.60
Total Revenue	\$5,000.00	\$877.92	\$3,043.16	\$3,921.08
EXPENDITURES:				
<u>Direct Costs</u>				
Salaries		\$949.09	\$1,077.67	\$2,026.76
Commodities		\$0.37	\$0.00	\$0.37
Services		\$85.14	\$15.13	\$100.27
Capital Outlay		\$0.00	\$0.00	\$0.00
Total Direct Costs		\$1,034.60	\$1,092.80	\$2,127.40
<u>Indirect Costs</u>				
Fringe Benefits		\$412.00	\$508.00	\$920.00
Administration		\$421.00	\$497.00	\$918.00
Total Expenditures		\$1,867.60	\$2,097.80	\$3,965.40
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$989.68)	\$945.36	(\$44.32)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Youth Housing Advocacy Services

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 178742-6037

	Program Year:	<u>July 1, 2006</u>	through	<u>June 30, 2007</u>
	Grant Amount	12/01/05 to 11/30/06	12/01/06 to 11/30/07	Cumulative Total
REVENUES:				
State Grant - IL DCFS	\$4,000.00	\$119.72	\$0.00	\$119.72
Interdepartmental Revenue (CSBG)	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$4,000.00	\$119.72	\$0.00	\$119.72
EXPENDITURES:				
	<u>Direct Costs</u>			
	Salaries	\$155.54	\$0.00	\$155.54
	Commodities	\$0.00	\$0.00	\$0.00
	Services	\$4.45	\$0.00	\$4.45
	Capital Outlay	\$0.00	\$0.00	\$0.00
Total Direct Costs		\$159.99	\$0.00	\$159.99
	<u>Indirect Costs</u>			
	Fringe Benefits	\$73.00	\$0.00	\$73.00
	Administration	\$72.00	\$0.00	\$72.00
Total Expenditures		\$304.99	\$0.00	\$304.99
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$185.27)	\$0.00	(\$185.27)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Greenways and Trails Project

SCHEDULE OF REVENUES AND EXPENDITURES

Program Year:	<u>July 1, 2005</u>	through	<u>June 30, 2006</u>
	12/01/04 to 11/30/05	12/01/05 to 11/30/06	Cumulative Total
REVENUES:			
Local Government Contributions			
Champaign County Highway Dept	\$1,750.00	\$0.00	\$1,750.00
City of Champaign	\$0.00	\$3,066.00	
University of Illinois	\$0.00	\$1,736.00	\$1,736.00
C-U Mass Transit District	\$0.00	\$1,419.00	\$1,419.00
Urbana Park District	\$627.00	\$0.00	\$627.00
Champaign Park District	\$361.00	\$0.00	\$361.00
City of Urbana	\$3,654.00	\$0.00	\$3,654.00
Local Government Reimbursements	\$0.00	\$110.00	\$110.00
Miscellaneous (incl. Donations)	\$4.50	\$100.00	\$104.50
Transfer from Membership	\$0.00	\$777.00	\$777.00
Total Revenue	\$6,396.50	\$7,208.00	\$10,538.50
EXPENDITURES:			
	<u>Direct Costs</u>		
Salaries	\$1,000.00	\$1,871.60	\$2,871.60
Commodities	\$0.00	\$0.00	\$0.00
Services	\$44.32	\$22.32	\$66.64
Capital Outlay	\$0.00	\$0.00	\$0.00
Total Direct Costs	\$1,044.32	\$1,893.92	\$2,938.24
	<u>Indirect Costs</u>		
Fringe Benefits	\$434.00	\$812.00	\$1,246.00
Administration	\$444.00	\$830.00	\$1,274.00
Total Expenditures	\$1,922.32	\$3,535.92	\$5,458.24
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$4,474.18	\$3,672.08	\$5,080.26

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Local Technical Assistance Programs

COMBINING SCHEDULE OF REVENUES AND EXPENDITURES

For the fiscal year ended 11/30/06

	Champaign County Planning	Champaign County Assessment Mapping	Local Contract Services	Urbana Township/ Scottswood Flood & Drainage	City of Watseka Planning Project	Champaign County Community Development Corporation	Village of Rankin Public Facilities	Urbana Township/ Scottswood Flood & Drainage Phase II	Other	Total Local Technical Assistance
REVENUES:										
Charges for Services	\$66,229.45	\$21,739.00	\$17,449.32	\$16,905.82	\$12,781.05	\$17,688.59	\$16,838.05	\$12,977.74	\$27,387.30	\$209,996.32
Fed Grant - HUD (CDBG)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Government Contributions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$25.00	\$2,164.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,189.00
Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$66,254.45	\$23,903.00	\$17,449.32	\$16,905.82	\$12,781.05	\$17,688.59	\$16,838.05	\$12,977.74	\$27,387.30	\$212,185.32
EXPENDITURES:										
<u>Direct Costs</u>										
Salaries	\$44,905.05	\$12,401.19	\$3,833.85	\$4,236.09	\$6,583.32	\$8,334.99	\$8,974.98	\$6,046.17	\$11,430.33	\$106,745.97
Commodities	\$252.62	\$322.08	\$46.53	\$1.34	\$23.05	\$433.99	\$85.69	\$19.80	\$140.87	\$1,325.97
Services	\$3,077.14	\$94.15	\$1,169.91	\$12.47	\$0.00	\$691.32	\$396.01	\$12.39	\$496.71	\$5,950.10
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Direct Costs	\$48,234.81	\$12,817.42	\$5,050.29	\$4,249.90	\$6,606.37	\$9,460.30	\$9,456.68	\$6,078.36	\$12,067.91	\$114,022.04
<u>Indirect Costs</u>										
Fringe Benefits	\$0.00	\$5,848.00	\$1,808.00	\$1,998.00	\$3,105.00	\$3,931.00	\$4,233.00	\$2,851.00	\$5,391.00	\$29,165.00
Administration	\$18,313.00	\$5,714.00	\$1,767.00	\$1,952.00	\$3,034.00	\$3,841.00	\$4,136.00	\$2,786.00	\$5,267.00	\$46,810.00
Total Expenditures	\$66,547.81	\$24,379.42	\$8,625.29	\$8,199.90	\$12,745.37	\$17,232.30	\$17,825.68	\$11,715.36	\$22,725.91	\$189,997.04
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES										
CURRENT CO. FISCAL YEAR	(\$293.36)	(\$476.42)	\$8,824.03	\$8,705.92	\$35.68	\$456.29	(\$987.63)	\$1,262.38	\$4,661.39	\$22,188.28

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Workforce Investment

SCHEDULE OF REVENUES AND EXPENDITURES

	Program Year: <u>July 1, 2005</u>	through	<u>June 30, 2006</u>
Grant Amount	12/01/04 to 11/30/05	12/01/05 to 11/30/06	Cumulative Total
REVENUES:			
Gifts & Donations:			
Community Foundation of East Central Illinois (Grand Victoria Fdn.)	\$0.00	\$0.00	\$0.00
Transfer from CSBG	\$0.00	\$260.90	\$260.90
Total Revenue	\$0.00	\$260.90	\$260.90
EXPENDITURES:			
<u>Direct Costs</u>			
Salaries	\$6,041.28	\$0.00	\$6,041.28
Commodities	\$35.73	\$0.00	\$35.73
Services	\$15.47	\$0.00	\$15.47
Capital Outlay	\$0.00	\$0.00	\$0.00
Total Direct Costs	\$6,092.48	\$0.00	\$6,092.48
<u>Indirect Costs</u>			
Fringe Benefits	\$2,622.00	\$0.00	\$2,622.00
Administration	\$2,680.00	\$0.00	\$2,680.00
Total Expenditures	\$11,394.48	\$0.00	\$11,394.48
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	(\$11,394.48)	\$260.90	(\$11,133.58)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Court Diversion Services

SCHEDULE OF REVENUES AND EXPENDITURES

	Program Year:	<u>July 1, 2005</u>	through	<u>June 30, 2006</u>
	Grant Amount	12/01/04 to 11/30/05	12/01/05 to 11/30/06	Cumulative Total
REVENUES:				
	Federal Grant:			
City of Urbana (CDBG) / HUD	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00
Champaign Co. General Corporate Fund	\$25,000.00	\$25,000.00	\$0.00	\$25,000.00
Interdepartment Revenue (CSBG)	\$0.00	\$18,666.33	\$8,403.73	\$27,070.06
Total Revenue	\$30,000.00	\$43,666.33	\$13,403.73	\$57,070.06
EXPENDITURES:				
	<u>Direct Costs</u>			
Salaries	\$12,689.64		\$17,887.19	\$30,576.83
Commodities	\$104.62		\$235.54	\$340.16
Services	\$701.03		\$245.12	\$946.15
Capital Outlay	\$0.00		\$0.00	\$0.00
Total Direct Costs		\$13,495.29	\$18,367.85	\$31,863.14
	<u>Indirect Costs</u>			
Fringe Benefits	\$5,507.00		\$8,436.00	\$13,943.00
Administration	\$5,629.00		\$8,242.00	\$13,871.00
Total Expenditures		\$24,631.29	\$35,045.85	\$59,677.14
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		\$19,035.04	(\$21,642.12)	(\$2,607.08)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Court Diversion Services

SCHEDULE OF REVENUES AND EXPENDITURES

	Program Year: <u>July 1, 2006</u>	through	<u>June 30, 2007</u>	
	12/01/05 to	12/01/06 to	Cumulative	
	Grant Amount	11/30/06	11/30/07	Total
REVENUES:				
Federal Grants:				
City of Urbana (CDBG) / HUD	\$4,000.00	\$0.00	\$0.00	\$0.00
Champaign Co. General Corporate Fund	\$44,000.00	\$18,335.00	\$0.00	\$18,335.00
Interdepartmental Revenue (CSBG)	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$44,000.00	\$18,335.00	\$0.00	\$18,335.00
EXPENDITURES:				
<u>Direct Costs</u>				
Salaries	\$12,352.46		\$0.00	\$12,352.46
Commodities	\$6.43		\$0.00	\$6.43
Services	\$483.99		\$0.00	\$483.99
Capital Outlay	\$0.00		\$0.00	\$0.00
Total Direct Costs		\$12,842.88	\$0.00	\$12,842.88
<u>Indirect Costs</u>				
Fringe Benefits	\$5,825.00		\$0.00	\$5,825.00
Administration	\$5,692.00		\$0.00	\$5,692.00
Total Expenditures		\$24,359.88	\$0.00	\$24,359.88
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$6,024.88)	\$0.00	(\$6,024.88)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

CUUATS Program

SCHEDULE OF REVENUES AND EXPENDITURES

For the fiscal year ended 11/30/06

	12/01/05 to 11/30/06	Cumulative Total
REVENUES:		
Local Government Contributions		
CUUATS	\$78,156.00	\$78,156.00
Miscellaneous	\$0.00	\$0.00
Total Revenue	\$78,156.00	\$78,156.00
EXPENDITURES:		
	<u>Direct Costs</u>	
	Salaries	\$0.00
	Commodities	\$0.00
	Services	\$0.00
	Capital Outlay	\$0.00
	Transfers Out	\$71,659.92
Total Direct Costs	\$71,659.92	\$71,659.92
	<u>Indirect Costs</u>	
	Fringe Benefits	\$0.00
	Administration	\$0.00
Total Expenditures	\$71,659.92	\$71,659.92
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$6,496.08	\$6,496.08

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Membership Program

SCHEDULE OF REVENUES AND EXPENDITURES

	Program Year:	<u>July 1, 2005</u>	through	<u>June 30, 2006</u>
		12/01/04 to 11/30/05	12/01/05 to 11/30/06	Cumulative Total
REVENUES:				
Local Government Contributions				
Membership Fees		\$61,721.00	\$30,369.00	\$92,090.00
Miscellaneous		\$0.00	\$5.00	\$5.00
Total Revenue		\$61,721.00	\$30,374.00	\$92,095.00
EXPENDITURES:				
	<u>Direct Costs</u>			
	Salaries	\$4,098.07	\$16,553.69	\$20,651.76
	Commodities	\$710.07	\$1,820.88	\$2,530.95
	Services	\$908.74	\$1,711.66	\$2,620.40
	Capital Outlay	\$0.00	\$1,108.20	\$1,108.20
	Transfers Out	\$30,000.00	\$0.00	\$30,000.00
Total Direct Costs		\$35,716.88	\$21,194.43	\$56,911.31
	<u>Indirect Costs</u>			
	Fringe Benefits	\$1,779.00	\$7,807.00	\$9,586.00
	Administration	\$1,818.00	\$7,628.00	\$9,446.00
Total Expenditures		\$39,313.88	\$36,629.43	\$75,943.31
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		\$22,407.12	(\$6,255.43)	\$16,151.69

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Membership Program

SCHEDULE OF REVENUES AND EXPENDITURES

	Program Year: <u>July 1, 2006</u> through <u>June 30, 2007</u>		
	12/01/05 to 11/30/06	12/01/06 to 11/30/07	Cumulative Total
REVENUES:			
Local Government Contributions			
Membership Fees	\$74,510.00	\$0.00	\$74,510.00
Miscellaneous	\$0.00	\$0.00	\$0.00
Total Revenue	\$74,510.00	\$0.00	\$74,510.00
EXPENDITURES:			
	<u>Direct Costs</u>		
Salaries	\$15,496.29	\$0.00	\$15,496.29
Commodities	\$1,268.00	\$0.00	\$1,268.00
Services	\$695.66	\$0.00	\$695.66
Capital Outlay	\$0.00	\$0.00	\$0.00
Transfers Out	\$44,777.00	\$0.00	\$44,777.00
Total Direct Costs	\$62,236.95	\$0.00	\$62,236.95
	<u>Indirect Costs</u>		
Fringe Benefits	\$7,308.00	\$0.00	\$7,308.00
Administration	\$7,141.00	\$0.00	\$7,141.00
Total Expenditures	\$76,685.95	\$0.00	\$76,685.95
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	(\$2,175.95)	\$0.00	(\$2,175.95)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Visioning Project

SCHEDULE OF REVENUES AND EXPENDITURES

Program Year:	<u>May 1, 2005</u>	through	<u>November 30, 2006</u>
	12/01/04 to 11/30/05	12/01/05 to 11/30/06	Cumulative Total
REVENUES:			
Local Government Contributions			
City of Champaign	\$0.00	\$30,000.00	\$30,000.00
City of Urbana	\$15,000.00	\$15,000.00	\$30,000.00
University of Illinois	\$15,000.00	\$15,000.00	\$30,000.00
Champaign County	\$30,000.00	\$0.00	\$30,000.00
Village of Rantoul	\$0.00	\$10,000.00	\$10,000.00
Parkland College	\$0.00	\$11,000.00	\$11,000.00
CU Mass Transit District	\$0.00	\$10,000.00	\$10,000.00
Urbana Park District	\$0.00	\$1,500.00	\$1,500.00
Charges for Services	\$27,500.00	\$20,000.00	\$47,500.00
Gifts and Donations	\$0.00	\$9,500.00	\$9,500.00
Transfer from Membership	\$30,000.00	\$40,000.00	\$70,000.00
Total Revenue	\$117,500.00	\$162,000.00	\$279,500.00
EXPENDITURES:			
	<u>Direct Costs</u>		
Salaries	\$25,345.86	\$44,397.80	\$69,743.66
Commodities	\$6,457.12	\$5,708.46	\$12,165.58
Services	\$109,126.12	\$112,878.17	\$222,004.29
Capital Outlay	\$0.00	\$0.00	\$0.00
Total Direct Costs	\$140,929.10	\$162,984.43	\$303,913.53
	<u>Indirect Costs</u>		
Fringe Benefits	\$11,000.00	\$20,938.00	\$31,938.00
Administration	\$11,243.00	\$20,459.00	\$31,702.00
Total Expenditures	\$163,172.10	\$204,381.43	\$367,553.53
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	(\$45,672.10)	(\$42,381.43)	(\$88,053.53)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

East Central Illinois Economic Development District

SCHEDULE OF REVENUES AND EXPENDITURES

For the fiscal year ended 11/30/06

	12/01/05 to 11/30/06	Cumulative Total
REVENUES:		
Piatt County	\$1,700.00	\$1,700.00
Douglas County	\$1,700.00	\$1,700.00
Ford County	\$1,700.00	\$1,700.00
Total Revenue	\$5,100.00	\$5,100.00
 EXPENDITURES:		
	<u>Direct Costs</u>	
Salaries	\$2,282.25	\$2,282.25
Commodities	\$438.91	\$438.91
Services	\$5,563.13	\$5,563.13
Capital Outlay	\$0.00	\$0.00
Total Direct Costs	\$8,284.29	\$8,284.29
	<u>Indirect Costs</u>	
Fringe Benefits	\$1,076.00	\$1,076.00
Administration	\$1,052.00	\$1,052.00
Total Expenditures	\$10,412.29	\$10,412.29
 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	 (\$5,312.29)	 (\$5,312.29)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

I-57 Corridor Partnership

SCHEDULE OF REVENUES AND EXPENDITURES

For the fiscal year ended 11/30/06

	12/01/05 to 11/30/06	Cumulative Total
REVENUES:		
Charges for Services	\$4,000.00	\$4,000.00
<hr/>		
Total Revenue	\$0.00	\$4,000.00
<hr/>		
EXPENDITURES:		
<u>Direct Costs</u>		
Salaries	\$0.00	\$0.00
Commodities	\$0.00	\$0.00
Services	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00
Total Direct Costs	\$0.00	\$0.00
<u>Indirect Costs</u>		
Fringe Benefits	\$0.00	\$0.00
Administration	\$0.00	\$0.00
<hr/>		
Total Expenditures	\$0.00	\$0.00
<hr/>		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$0.00	\$4,000.00

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

SCHEDULE OF INDIRECT COSTS

For the fiscal year ended 11/30/06

	Total Costs	Additional (Non-Allowable) Costs	Allowable Costs
<u>FRINGE BENEFITS:</u>			
Salaries	\$234,948.09	\$0.00	\$234,948.09
FICA	\$124,327.95	\$0.00	\$124,327.95
IMRF	\$128,632.80	\$0.00	\$128,632.80
Workers' Compensation Insuranc	\$5,243.78	\$0.00	\$5,243.78
Unemployment Insurance	\$20,223.77	\$0.00	\$20,223.77
Health / Life Insurance	<u>\$155,308.53</u>	<u>\$0.00</u>	<u>\$155,308.53</u>
Total Fringe Benefits Costs	<u>\$668,684.92</u>	<u>\$0.00</u>	<u>\$668,684.92</u>
Basis of Allocation - Total Salaries			<u>\$1,417,849.13</u>
Fringe Benefit Cost Rate			<u>47.16%</u>
<u>ADMINISTRATION:</u>			
Salaries	\$410,266.46	\$0.00	\$410,266.46
Commodities	\$20,901.04	\$0.00	\$20,901.04
Services:			
Audit & Accounting	\$21,673.96	\$0.00	\$21,673.96
Attorney Fees	\$11,729.52	\$0.00	\$11,729.52
Professional Services	\$839.05	\$0.00	\$839.05
Job-Required Travel	\$1,458.41	\$0.00	\$1,458.41
Insurance	\$58,475.03	\$0.00	\$58,475.03
Utilities	\$23,692.49	\$0.00	\$23,692.49
Computer Services	\$27,071.70	\$0.00	\$27,071.70
Telephone Service	\$3,872.54	\$0.00	\$3,872.54
Automobile Maintenance	\$812.99	\$0.00	\$812.99
Equipment Maintenance	\$1,315.20	\$0.00	\$1,315.20
Office / Facility Rental	\$60,442.20	\$0.00	\$60,442.20
Equipment Rental	\$3,398.04	\$0.00	\$3,398.04
Other Services by Contract	\$0.00	\$0.00	\$0.00
Legal Notices / Advertising	\$0.00	\$0.00	\$0.00
Business Meals / Expenses	\$1,585.07	\$0.00	\$1,585.07
Photocopy Services	\$8,566.95	\$0.00	\$8,566.95
Capital Grants	\$0.00	\$0.00	\$0.00
Public Relations	\$0.00	\$0.00	\$0.00
Dues & Licenses	\$3,018.97	\$0.00	\$3,018.97
Conferences & Training	\$1,651.67	\$0.00	\$1,651.67
Janitorial Service	\$4,433.30	\$0.00	\$4,433.30
Building Maintenance	\$0.00	\$0.00	\$0.00
Capital Outlay - Equipment	\$7,688.93	(\$4,032.00)	\$3,656.93
Transfers - Kronos Lease	\$6,193.32	\$0.00	\$6,193.32
Depreciation	\$0.00	\$11,620.56	\$11,620.56
Fringe Benefits (allocated)	\$0.00	\$193,481.66	\$193,481.66
Employee Recognition	\$0.00	\$0.00	\$0.00
Less Administrative Income	(\$386,858.68)	\$385,244.76	(\$1,613.92)
Total Net Administrative Costs	<u>\$292,228.16</u>	<u>\$586,314.98</u>	<u>\$878,543.14</u>
Basis of Allocation - Direct Salaries			<u>\$1,906,630.38</u>
Administrative Indirect Cost Rate			<u>46.08%</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Head Start Program

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 05 / CH / 6105 / 12; Program Year 2006

Program Year: March 1, 2005 through February 29, 2006

	Grant Amount	12/01/04 to 11/30/05	12/01/05 to 11/30/06	Cumulative Total
REVENUES:				
Fed Grant - HHS	\$2,905,905.00	\$1,965,562.55	\$940,342.44	\$2,905,904.99
State Shared Revenue	\$0.00	\$559.03	\$0.00	\$559.03
Local Government Contributions	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous (incl. Donations)	\$0.00	\$10,500.45	\$595.00	\$11,095.45
Total Revenue	\$2,905,905.00	\$1,976,622.03	\$940,937.44	\$2,917,559.47
EXPENDITURES:				
	<u>Direct Costs</u>			
Salaries		\$1,041,386.15	\$437,251.12	\$1,478,637.27
Fringe Benefits		\$302,158.34	\$141,714.88	\$443,873.22
Commodities		\$47,704.76	\$33,033.77	\$80,738.53
Services		\$385,286.67	\$259,826.21	\$645,112.88
Capital Outlay		\$31,352.53	\$16,576.73	\$47,929.26
Transfers		\$4,007.75	\$2,404.56	\$6,412.31
Total Direct Costs		\$1,811,896.20	\$890,807.27	\$2,702,703.47
	<u>Indirect Costs</u>			
Administration		\$165,019.90	\$49,836.10	\$214,856.00
Total Expenditures		\$1,976,916.10	\$940,643.37	\$2,917,559.47
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$294.07)	\$294.07	\$0.00

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Head Start Program

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 05 / CH / 6105 / 13; Program Year 2007

Program Year: March 1, 2006 through February 28, 2007

	Grant Amount	12/01/05 to 11/30/06	12/01/06 to 11/30/07	Cumulative Total
REVENUES:				
Fed Grant - HHS	\$2,832,534.00	\$2,053,156.89	\$0.00	\$2,053,156.89
State Grant - IDPA	\$0.00	\$0.00	\$0.00	\$0.00
Local Government Contributions	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous (including Donations)	\$0.00	\$3,068.41	\$0.00	\$3,068.41
Total Revenue	\$2,832,534.00	\$2,056,225.30	\$0.00	\$2,056,225.30
EXPENDITURES:				
	<u>Direct Costs</u>			
Salaries		\$1,039,617.42	\$0.00	\$1,039,617.42
Fringe Benefits		\$312,645.19	\$0.00	\$312,645.19
Commodities		\$65,869.44	\$0.00	\$65,869.44
Services		\$409,428.34	\$0.00	\$409,428.34
Capital Outlay		\$20,711.12	\$0.00	\$20,711.12
Transfers		\$7,213.68	\$0.00	\$7,213.68
Total Direct Costs		\$1,855,485.19	\$0.00	\$1,855,485.19
	<u>Indirect Costs</u>			
Administration		\$202,228.68	\$0.00	\$202,228.68
Total Expenditures		\$2,057,713.87	\$0.00	\$2,057,713.87
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$1,488.57)	\$0.00	(\$1,488.57)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Early Head Start Program

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 05CH6105 / 12; Program Year 2006

Program Year: March 1, 2005 through February 28, 2006

	Grant Amount	12/01/04 to 11/30/05	12/01/05 to 11/30/06	Cumulative Total
REVENUES:				
Fed Grant - HHS	\$1,047,758.00	\$723,202.87	\$324,555.59	\$1,047,758.46
State Reimbursement	\$0.00	\$559.03	\$0.00	\$559.03
Miscellaneous	\$0.00	\$6,180.16	\$89.00	\$6,269.16
Total Revenue	\$1,047,758.00	\$729,942.06	\$324,644.59	\$1,054,586.65
EXPENDITURES:				
	<u>Direct Costs</u>			
Salaries		\$415,528.92	\$145,328.79	\$560,857.71
Fringe Benefits		\$129,679.42	\$50,167.24	\$179,846.66
Commodities		\$9,847.59	\$5,230.55	\$15,078.14
Services		\$135,096.74	\$110,041.70	\$245,138.44
Capital Outlay		\$3,339.99	\$3,918.14	\$7,258.13
Transfers		\$879.75	\$527.82	\$1,407.57
Total Direct Costs		\$694,372.41	\$315,214.24	\$1,009,586.65
	<u>Indirect Costs</u>			
Administration		\$35,654.63	\$9,345.37	\$45,000.00
Total Expenditures		\$730,027.04	\$324,559.61	\$1,054,586.65
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$84.98)	\$84.98	\$0.00

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Early Head Start Program

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 05CH6105 / 13 Program Year 2007

Program Year: March 1, 2006 through February 28, 2007

	Grant Amount	12/01/05 to 11/30/06	12/01/06 to 11/30/07	Cumulative Total
REVENUES:				
Fed Grant - HHS	\$1,037,787.00	\$739,826.40	\$0.00	\$739,826.40
Miscellaneous	\$0.00	\$379.18	\$0.00	\$379.18
Total Revenue	\$1,037,787.00	\$740,205.58	\$0.00	\$740,205.58
EXPENDITURES:				
	<u>Direct Costs</u>			
Salaries		\$414,382.72	\$0.00	\$414,382.72
Fringe Benefits		\$125,670.25	\$0.00	\$125,670.25
Commodities		\$14,531.43	\$0.00	\$14,531.43
Services		\$138,799.19	\$0.00	\$138,799.19
Capital Outlay		\$5,405.58	\$0.00	\$5,405.58
Transfers		\$1,583.46		
Total Direct Costs		\$700,372.63	\$0.00	\$700,372.63
	<u>Indirect Costs</u>			
Administration		\$40,123.83	\$0.00	\$40,123.83
Total Expenditures		\$740,496.46	\$0.00	\$740,496.46
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$290.88)	\$0.00	(\$290.88)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Full Day Head Start Program

SCHEDULE OF REVENUES AND EXPENDITURES

For the Fiscal Year ended 11/30/06

	12/01/05 to 11/30/06	Cumulative Total
REVENUES:		
IL DHS	\$7,134.94	\$7,134.94
IL DPA	\$138,035.19	\$138,035.19
Program Income	\$30,336.18	\$30,336.18
<hr/>		
Total Revenue	\$175,506.31	\$175,506.31
<hr/>		
EXPENDITURES:		
<u>Direct Costs</u>		
Salaries	\$14,502.02	\$14,502.02
Fringe Benefits	\$3,242.45	\$3,242.45
Commodities	\$0.00	\$0.00
Services	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00
Transfers to Full Day Head Start Program	\$0.00	\$0.00
Total Direct Costs	\$17,744.47	\$17,744.47
<u>Indirect Costs</u>		
Administration	\$0.00	\$0.00
Return Unspent Grant	\$0.00	\$0.00
<hr/>		
Total Expenditures	\$17,744.47	\$17,744.47
<hr/>		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$157,761.84	\$157,761.84

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Subsidy Reserve

SCHEDULE OF REVENUES AND EXPENDITURES

For the fiscal year ended 11/30/06

	12/01/05 to 11/30/06	Cumulative Total
REVENUES:		
State Grants:		
IL Department of Human Services	\$0.00	\$0.00
IL Department of Public Aid	\$0.00	\$0.00
Charges for Services	\$0.00	\$0.00
Investment Interest	\$20,687.60	\$20,687.60
Transfers from PICE Grant	\$0.00	\$0.00
Total Revenue	\$20,687.60	\$20,687.60
EXPENDITURES:		
<u>Direct Costs</u>		
Salaries	\$0.00	\$0.00
Fringe Benefits	\$0.00	\$0.00
Commodities	\$0.00	\$0.00
Services	\$38,838.84	\$38,838.84
Capital Outlay	\$0.00	\$0.00
Total Direct Costs	\$38,838.84	\$38,838.84
<u>Indirect Costs</u>		
Administration	\$0.00	\$0.00
Total Expenditures	\$38,838.84	\$38,838.84
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	(\$18,151.24)	(\$18,151.24)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Child and Adult Care Food Program

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 09-010-4226-00; Program Year 2006

Program Year: October 1, 2005 through September 30, 2006

	12/01/05 to 11/30/06	12/01/06 to 11/30/07	Cumulative Total
REVENUES:			
Fed Grant Dept. of Agriculture (IL Board of Education)	\$219,605.06	\$0.00	\$219,605.06
Total Revenue	\$219,605.06	\$0.00	\$219,605.06
 EXPENDITURES:			
<u>Direct Costs</u>			
Salaries	\$30.42	\$0.00	\$30.42
Fringe Benefits	\$21.81	\$0.00	\$21.81
Commodities	\$92,270.78	\$0.00	\$92,270.78
Services	\$93,485.41	\$0.00	\$93,485.41
Capital Outlay	\$0.00	\$0.00	\$0.00
Total Direct Costs	\$185,808.42	\$0.00	\$185,808.42
<u>Indirect Costs</u>			
Administration	\$0.00	\$0.00	\$0.00
Total Expenditures	\$185,808.42	\$0.00	\$185,808.42
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$33,796.64	\$0.00	\$33,796.64

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Illinois State Board of Education Pre-Kindergarten Grant
Program Year 2006

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Numbers 2006-3705-00-09010043P00; 2006-3705-60-09010043P00;

Program Year: July 1, 2005 through June 30, 2006

	Grant Amount	12/01/04 to 11/30/05	12/01/05 to 11/30/06	Cumulative Total
REVENUES:				
IL State Board of Education	\$92,938.00	\$42,654.00	\$110,284.00	\$152,938.00
Total Revenue	\$92,938.00	\$42,654.00	\$110,284.00	\$152,938.00
EXPENDITURES:				
	<u>Direct Costs</u>			
		\$32,871.06	\$86,425.71	\$119,296.77
		\$8,423.16	\$23,963.39	\$32,386.55
		\$0.00	\$1,010.97	\$1,010.97
		\$149.23	\$94.48	\$243.71
		\$0.00	\$0.00	\$0.00
Total Direct Costs		\$41,443.45	\$111,494.55	\$152,938.00
	<u>Indirect Costs</u>			
		\$0.00	\$0.00	\$0.00
Total Expenditures		\$41,443.45	\$111,494.55	\$152,938.00
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		\$1,210.55	(\$1,210.55)	\$0.00

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Illinois State Board of Education Pre-Kindergarten Grant
Program Year 2007

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 09-010-3705-00; Program Year 2007

Program Year: July 1, 2006 through June 30, 2007

	Grant Amount	12/01/05 to 11/30/06	12/01/06 to 11/30/07	Cumulative Total
REVENUES:				
IL State Board of Education	\$152,938.00	\$45,882.00	\$0.00	\$45,882.00
Total Revenue	\$152,938.00	\$45,882.00	\$0.00	\$45,882.00
EXPENDITURES:				
	<u>Direct Costs</u>			
		\$47,059.87	\$0.00	\$47,059.87
		\$11,473.94	\$0.00	\$11,473.94
		\$479.64	\$0.00	\$479.64
		\$53.58	\$0.00	\$53.58
		\$0.00	\$0.00	\$0.00
Total Direct Costs		\$59,067.03	\$0.00	\$59,067.03
	<u>Indirect Costs</u>			
		\$0.00	\$0.00	\$0.00
Total Expenditures		\$59,067.03	\$0.00	\$59,067.03
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$13,185.03)	\$0.00	(\$13,185.03)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Pre School for All Initiative

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 3705-70 Program Year 2007

Program Year: July 1, 2006 through June 30, 2007

	Grant Amount	12/01/05 to 11/30/06	12/01/06 to 11/30/07	Cumulative Total
REVENUES:				
IL State Board of Education	\$480,000.00	\$174,547.00	\$0.00	\$174,547.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$480,000.00	\$174,547.00	\$0.00	\$174,547.00
EXPENDITURES:				
	<u>Direct Costs</u>			
Salaries		\$57,481.81	\$0.00	\$57,481.81
Fringe Benefits		\$11,509.28	\$0.00	\$11,509.28
Commodities		\$289.73	\$0.00	\$289.73
Services		\$703.85	\$0.00	\$703.85
Capital Outlay		\$0.00	\$0.00	\$0.00
Transfers		\$0.00	\$0.00	\$0.00
Total Direct Costs		\$69,984.67	\$0.00	\$69,984.67
	<u>Indirect Costs</u>			
Administration		\$0.00	\$0.00	\$0.00
Total Expenditures		\$69,984.67	\$0.00	\$69,984.67
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		\$104,562.33	\$0.00	\$104,562.33

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Champaign Mental Health Board
Developmental Disabilities Counseling
Program Year 2006

SCHEDULE OF REVENUES AND EXPENDITURES

	Program Year:	<u>July 1, 2005</u>	through	<u>June 30, 2006</u>
	Grant Amount	12/01/04 to 11/30/05	12/01/05 to 11/30/06	Cumulative Total
REVENUES:				
Champaign County: Developmental Disabilities Bd	\$9,892.00	\$4,120.00	\$5,772.00	\$9,892.00
Total Revenue	\$9,892.00	\$4,120.00	\$5,772.00	\$9,892.00
EXPENDITURES:				
	<u>Direct Costs</u>			
Salaries	\$853.59		\$5,547.96	\$6,401.55
Fringe Benefits	\$146.19		\$1,114.48	\$1,260.67
Commodities	\$0.00		\$1,816.82	\$1,816.82
Services	\$0.00		\$412.96	\$412.96
Capital Outlay	\$0.00		\$0.00	\$0.00
Total Direct Costs		\$999.78	\$8,892.22	\$9,892.00
	<u>Indirect Costs</u>			
Administration	\$0.00		\$0.00	\$0.00
Total Expenditures		\$999.78	\$8,892.22	\$9,892.00
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		\$3,120.22	(\$3,120.22)	\$0.00

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Champaign Mental Health Board
Developmental Disabilities Counseling
Program Year 2007

SCHEDULE OF REVENUES AND EXPENDITURES

	Program Year: <u>July 1, 2006</u>	through	<u>June 30, 2007</u>	
	Grant Amount	12/01/05 to 11/30/06	12/01/06 to 11/30/07	Cumulative Total
REVENUES:				
Champaign County: Developmental Disabilities Bd	\$9,892.00	\$4,120.00	\$0.00	\$4,120.00
Total Revenue	\$9,892.00	\$4,120.00	\$0.00	\$4,120.00
EXPENDITURES:				
	<u>Direct Costs</u>			
Salaries		\$4,858.92	\$0.00	\$4,858.92
Fringe Benefits		\$2,048.36	\$0.00	\$2,048.36
Commodities		\$0.00	\$0.00	\$0.00
Services		\$0.00	\$0.00	\$0.00
Capital Outlay		\$0.00	\$0.00	\$0.00
Total Direct Costs		\$6,907.28	\$0.00	\$6,907.28
	<u>Indirect Costs</u>			
Administration		\$0.00	\$0.00	\$0.00
Total Expenditures		\$6,907.28	\$0.00	\$6,907.28
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$2,787.28)	\$0.00	(\$2,787.28)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Economic Development Loan Fund Programs

COMBINING SCHEDULE OF REVENUES AND EXPENDITURES

For the fiscal year ended 11/30/06

	Community Services Block Grant and Special Projects	Community Development Assistance Program	Community Development Recaptured	HUD H.O.M.E. Program	IDFA Housing Program	County Housing Rehabilitation	Total All Loan Programs
REVENUES:							
Federal Grants:							
Dept. of HHS (IL DCEO)	\$51,585.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$51,585.00
Dept. of HUD (Urbana)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Investment & Loan Interest	\$84,724.92	\$269.01	\$116,185.93	\$0.00	\$0.00	\$35,212.71	\$236,392.57
Bad Debts Reduction	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$136,309.92	\$269.01	\$116,185.93	\$0.00	\$0.00	\$35,212.71	\$287,977.57
EXPENDITURES:							
Direct Costs							
Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$36,455.64	\$36,455.64
Bad Debts	\$6,770.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,770.01
Transfers Out	\$52,074.28	\$799.32	\$127,003.23	\$0.00	\$0.00	\$21,602.92	\$201,479.75
Total Direct Costs	\$58,844.29	\$799.32	\$127,003.23	\$0.00	\$0.00	\$58,058.56	\$244,705.40
Total Expenditures	\$58,844.29	\$799.32	\$127,003.23	\$0.00	\$0.00	\$58,058.56	\$244,705.40
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$77,465.63	(\$530.31)	(\$10,817.30)	\$0.00	\$0.00	(\$22,845.85)	\$43,272.17
LOANS MADE:							
Revolving Loan Funds	\$289,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$289,500.00
CDAP Recaptured	\$0.00	\$0.00	\$615,000.00	\$0.00	\$0.00	\$0.00	\$615,000.00
Housing Rehabilitation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,302.00	\$1,302.00
Total Loans Made	\$289,500.00	\$0.00	\$615,000.00	\$0.00	\$0.00	\$1,302.00	\$905,802.00

INDEX

-A-

Accounting Policies, 49-53
Accounts Receivable, 59
Administration Building Construction Fund, 245-246
Administrative Services Department, 111
Animal Control Fund, 167-168
Appointed Officials, 9
Arrestees' Medical Costs Fund, 189-190
Assessed & Estimated Actual Value of Taxable
Property, 293
Assessment Supervisor Department, 117
Auditor Department, 113
Auditor's Opinions/Findings, 21-22, 276-279

-B-

Board of Review Department, 114
Bond Repayment Funds, 233-236
Bonds Payable, 66-69, 72
Bridge Fund - County, 221-222
Bridge Fund - Township, 259-260
Budgetary Basis of Accounting, 54-56

-C-

Capital Assets, 60-61, 265-268
Capital Equipment Replacement Fund, 225-226
Capital Leases Payable, 70-72
Child Advocacy Center Fund, 203-204
Child Support Enforcement Department -
Circuit Clerk, 133
Child Support Enforcement Department -
State's Attorney, 135
Child Support Services Fund, 179-180
Circuit Clerk Agency Fund, 104, 263
Circuit Clerk Department, 122
Circuit Clerk Support Enforcement
Department, 133
Circuit Court Department, 123
Collector Agency Fund, 103, 262
Commitments, 79-80
Compensated Absences Payable, 64
Compliance Audit Opinions, 276-277
Contingent Liabilities, 79
Cooperative Extension Service Department, 112
Coroner Department, 128
Correctional Center Department, 134
County Board Department, 109
County Bridge Fund, 221-222
County Clerk Agency Fund, 104, 263

-C- (continued)

County Clerk Automation Fund, 163-164
County Clerk Death Certificate Surcharge
Fund, 153-154
County Clerk Department, 115
County Highway Fund, 219-220
County Motor Fuel Tax Fund, 143-144
County Public Health Fund, 215-216
Court Automation Fund, 177-178
Court Complex Construction Fund, 241-242
Court Document Storage Fund, 193-194
Court Services Agency Fund, 104, 263
Court Services Drug Forfeitures Fund, 195-196
Court Services-Probation Department, 131
Courthouse Museum Fund, 185-186

-D-

D.A.R.E. and Explorers Programs Department, 136
Death Certificate Surcharge Fund, 153-154
Debt - Legal Debt Margin, 298
Debt - Long-Term, 66-72
Debt Per Capita, 299-300
Debt Ratios, 299-300
Debt Repayment Schedules, 68-69, 71
Debt Service Department, 110
Defeased Debt, 72
Defense Services Grant Fund, 209-210
Deficit Fund Balances, 73
Delinquency Prevention Grants Fund, 173-174
Demographic Statistics, 301
Department Descriptions, 17-20
Deposits and Investments, 56-57
Depreciation on Capital Assets, 60-61
Deputy Sheriff Merit Commission
Department, 132
Description of Each Department, 17-20
Description of Each Fund, 11-16
Designated Fund Balances, 73
Developmental Disability Fund, 141-142
Domestic Violence Prosecution Fund, 197-198
Drug Courts Program Grant Fund, 211-212

-E-

Elected Officials, 8
Election Assistance/Accessibility Grant Fund, 161-162
Emergency Management Agency (ESDA)
Department, 129
Employee Health Insurance Fund, 254-256

INDEX

-E- (continued)

Employees by Function/Program, 305
Employers - Principal, 303
Employment Statistics, 302
Estate Fund, 103, 262
Expenditures by Function, 287
Expenditures in Excess of Appropriations, 56
Expenditures of Federal Awards, 269-275
Explorers and D.A.R.E. Programs Department, 136

-F-

Federal Awards Schedule, 269-275
Findings of Independent Auditor, 276-279
Fixed Assets, see Capital Assets
Footnotes to the Financial Statements, 49-80
Fund Balances Changes - Last Ten Years, 286
Fund Balances - Last Ten Years, 284-285
Fund Balances - Reserved, Designated, Deficit, 73
Fund Descriptions, 11-16

-G-

Garnishments Fund, 102, 261
General County Department, 138
General Fund, 107-138
General Information, 10
General Obligation Bonds, 66-69, 72
Geographic Information System Consortium
 Joint Venture, 78
Geographic Information System Fund, 149-150
Government-Wide Financial Statements, 35-36

-H-

Head Start Program Fund, 217-218
Head Start / Regional Planning Commission Grant
 Schedules, Appendix A1-A63
Health Insurance Fund, 254-256
Highway Facility Construction Fund, 237-238
Highway Federal Aid Matching Fund, 223-224
Highway Fund, 219-220

-I-

Illinois Municipal Retirement Fund, 229-230
IMRF Early Retirement Bonds Payable, 67
Inheritance Tax Fund, 102, 261
Insurance Fund, 64-65, 251-253
Interagency Task Force Fund, 191-192

-I- (continued)

Interfund Receivables & Payables, 62-63
Interfund Transfers, 63-64
Intergovernmental Loans Payable, 69
Internal Control Audit Opinions, 276-277
Investments, 56-57

-J-

Jail Bond Repayment Fund, 233-234
Jail Bonds Payable, 66
Jail Commissary Fund, 187-188
Jail Construction Fund, 243-244
Jail Department, 134
Joint Ventures, 77-78
Jury Commission Department, 124
Juvenile Detention Center Department, 130
Juvenile Information Sharing System Grant
 Fund, 205-206
Juvenile Intervention Services Fund, 201-202
Juvenile Offender Equipment Grant Fund, 207-208

-L-

Law Library Fund, 169-170
Legal Debt Margin, 298
Letter of Transmittal, 1-5
Levies - Property Tax Levies and Collections, 290
Levies - Property Tax Levies by Component, 291-292
Liability/Auto Insurance, 65
Loans Receivable, 60
Long-Term Debt, 66-72

-M-

Management's Discussion and Analysis, 23-33
Mental Health Fund, 139-140
Merit Commission Department, 132
METCAD Joint Venture, 77
Motor Fuel Tax Fund - County, 143-144
Motor Fuel Tax Fund - Township, 257-258

-N-

National Voter Registration Act Department, 121
Net Assets by Component - Last Four Years, 281
Net Assets Changes - Last Four Years, 282-283
Net Assets - Restricted, 73
Notes to the Financial Statements, 49-80
Nursing Home Bond Repayment Fund, 235-236

INDEX

-N- (continued)

Nursing Home Bonds Payable, 66-68
 Nursing Home Construction Fund, 239-240
 Nursing Home Fund, 247-249

-O-

Officials - List of Principal Officials, 8-9
 Officials - Salaries of Principal Officials, 304
 On-Behalf Salaries Payments, 64
 Operating Indicators, 306
 Opinions/Findings-Auditor's, 21-22, 276-279
 Organization Chart, 7
 Overlapping Tax Rates, 294-295

-P-

Patient Accounts Receivable, 59
 Pension Fund, 229-230
 Pension Plan Disclosures, 74-76
 Principal Employers, 303
 Principal Officials, 8-9
 Principal Officials - Salaries, 304
 Principal Taxpayers, 297
 Probation-Court Services Department, 131
 Probation Services Fund, 181-182
 Property Condemnations Fund, 103, 262
 Property Tax Cycle, 58
 Property Tax Interest Fee Fund, 159-160
 Property Tax Levies and Collections, 290
 Property Tax Levies by Component, 291-292
 Property Tax Rates - Overlapping Governments, 294-295
 Property Taxes Receivable, 59
 Property Value - Assessed & Estimated Actual, 293
 Public Defender Department, 125
 Public Health Fund, 215-216
 Public Properties Department, 119
 Public Safety Sales Tax Bonds Payable, 66-67
 Public Safety Sales Tax Fund, 171-172

-R-

Recorder Automation Fund, 155-156
 Recorder Department, 116
 Refunding Bonds, 66-67, 72
 Regional Office of Education Department, 120
 Regional Planning Commission Economic Development Loan Fund, 147-148

-R- (continued)

Regional Planning Commission Fund, 145-146
 Regional Planning Commission / Head Start Grant Schedules, Appendix A1-A63
 Reserved Fund Balances, 73
 Restricted Net Assets, 73
 Retirement Fund, 229-230
 Revenues by Source, 288-289
 Risk Financing, 64-65

-S-

Salaries of Principal Officials, 304
 Salary Subsidies - State of Illinois, 64
 Satellite Jail, see Correctional Center Department
 Section 125 Cafeteria Plan Fund, 102, 261
 Self-Funded Insurance Fund, 64-65, 251-253
 Sheriff Department, 126
 Sheriff Drug Forfeitures Fund, 175-176
 Sheriff Equipment Grant Fund, 213-214
 Sheriff Merit Commission Department, 132
 Sheriff's D.A.R.E. & Explorers Programs Department, 136
 Significant Accounting Policies, 49-53
 Social Security Fund, 231-232
 Solid Waste Management Fund, 165-166
 State's Attorney Department, 127
 State's Attorney Drug Forfeitures Fund, 183-184
 State's Attorney Support Enforcement Department, 135
 Subsequent Events, 80
 Supervisor of Assessments Department, 117
 Support Enforcement Department - Circuit Clerk, 133
 Support Enforcement Department - State's Attorney, 135

-T-

Tax Levies and Collections, 290
 Tax Levies by Component, 291-292
 Tax Rates - Overlapping Governments, 294-295
 Tax Revenues by Source, 289
 Tax Sale Automation Fund, 157-158
 Taxable Property - Assessed & Estimated Actual Value, 293
 Taxes Receivable, 59
 Taxing Districts, 296
 Taxpayers - Principal, 297
 Tort Immunity Fund, 227-228

INDEX

-T- (continued)

Township Bridge Fund, 259-260
Township Motor Fuel Tax Fund, 257-258
Transmittal Letter, 1-5
Treasurer Department, 118

-V-

Value of Taxable Property - Assessed &
Estimated Actual, 293
Victim Advocacy Grant Fund, 199-200

-W-

Waste Management Fund, 165-166
Workers' Compensation Insurance, 64-65
Working Cash Fund, 151-152

-Y-

Youth Detention Center Department, 130

-Z-

Zoning and Enforcement Department, 137