

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

| | ----- 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 |
| ASSETS | | | | | | | |
| 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 |
| LIABILITIES AND FUND BALANCES | | | | | | | |
| LIABILITIES: | | | | | | | |
| 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 |
| FUND BALANCES (DEFICITS): | | | | | | | |
| 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

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| | ----- 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
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| | ----- 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 |
| ASSETS | | | | | | | | |
| 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 |
| LIABILITIES AND FUND BALANCES | | | | | | | | |
| LIABILITIES: | | | | | | | | |
| 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 |
| FUND BALANCES (DEFICITS): | | | | | | | | |
| 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

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| | ----- 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

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| | 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

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| | 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> |

