

## COMBINING STATEMENTS

COUNTY OF CHAMPAIGN, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
NOVEMBER 30, 2007

	----- 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	Property Tax Interest Fee Fund
<u>ASSETS</u>								
Cash	\$293,428	\$16,916	\$106,168	\$11,452	\$438	\$269,887	\$58,835	\$62,487
Investments	0	1,100,000	450,000	385,000	0	350,000	0	100,000
Receivables, Net of Uncollectible:								
Property Taxes	0	0	0	0	0	0	0	0
Intergovernmental	817,918	0	0	0	0	0	0	0
Program Loans--Current Portion	0	399,513	0	0	0	0	0	0
Accrued Interest	0	16,134	6,353	0	0	4,840	0	0
Other	2,845	0	0	0	0	0	0	0
Due From Other Funds	76,117	4,375	22,043	0	0	17,862	0	0
Advances to Other Funds	255,000	0	0	0	0	0	0	0
Program Loans Receivable--Long Term	0	4,224,360	0	0	0	0	0	0
<b>Total Assets</b>	<b>1,445,308</b>	<b>5,761,298</b>	<b>584,564</b>	<b>396,452</b>	<b>438</b>	<b>642,589</b>	<b>58,835</b>	<b>162,487</b>
<u>LIABILITIES AND FUND BALANCES</u>								
<u>LIABILITIES:</u>								
Accrued Salaries Payable	90,035	0	0	0	0	2,030	0	0
Accounts Payable	264,677	0	0	0	206	2,946	0	0
Intergovernmental Payable	0	0	0	0	0	0	0	0
Due To Other Funds	151,722	12,911	29,760	18,738	0	1,385	0	62,000
Funds Held For Others	0	0	0	0	0	0	0	0
Deferred Revenues	0	0	0	0	0	0	0	0
Advances from Other Funds	0	255,000	0	0	0	0	0	0
<b>Total Liabilities</b>	<b>506,434</b>	<b>267,911</b>	<b>29,760</b>	<b>18,738</b>	<b>206</b>	<b>6,361</b>	<b>0</b>	<b>62,000</b>
<u>FUND BALANCES (DEFICITS):</u>								
Reserved for Debt Service	0	0	0	0	0	0	0	0
Reserved for Long Term Receivables	255,000	4,224,360	0	0	0	0	0	0
Unreserved, Undesignated	683,874	1,269,027	554,804	377,714	232	636,228	58,835	100,487
<b>Total Fund Balances (Deficits)</b>	<b>938,874</b>	<b>5,493,387</b>	<b>554,804</b>	<b>377,714</b>	<b>232</b>	<b>636,228</b>	<b>58,835</b>	<b>100,487</b>
<b>Total Liabilities &amp; Fund Balances</b>	<b>1,445,308</b>	<b>5,761,298</b>	<b>584,564</b>	<b>396,452</b>	<b>438</b>	<b>642,589</b>	<b>58,835</b>	<b>162,487</b>

COUNTY OF CHAMPAIGN, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
NOVEMBER 30, 2007

	----- Special Revenue Funds -----							
	Election Assistance/ Accessibility Grant Fund	County Clerk's Automation Fund	Solid Waste Management Fund	Animal Control Fund	Law Library Fund	Public Safety Sales Tax Fund	Delinquency Prevention Grants Fund	Sheriff Drug Forfeitures Fund
<b>ASSETS</b>								
Cash	\$13,297	\$96,300	\$72,306	\$76,289	\$138,061	\$331,776	\$113,636	\$88,991
Investments	0	0	0	0	0	5,755,000	0	0
Receivables, Net of Uncollectible:								
Property Taxes	0	0	0	0	0	0	0	0
Intergovernmental	12,412	0	0	26,112	0	371,569	0	0
Program Loans--Current Portion	0	0	0	0	0	0	0	0
Accrued Interest	0	0	0	0	0	60,722	0	0
Other	0	0	0	549	0	0	0	0
Due From Other Funds	0	0	0	0	0	31,200	0	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
<b>Total Assets</b>	<b>25,709</b>	<b>96,300</b>	<b>72,306</b>	<b>102,950</b>	<b>138,061</b>	<b>6,550,267</b>	<b>113,636</b>	<b>88,991</b>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>LIABILITIES:</b>								
Accrued Salaries Payable	0	561	0	8,995	384	0	0	0
Accounts Payable	2,383	1,041	0	9,605	3,226	0	0	344
Intergovernmental Payable	0	0	0	0	0	0	0	2,529
Due To Other Funds	0	171	0	31,235	185	858,900	0	0
Funds Held For Others	0	0	0	0	0	21,657	0	0
Deferred Revenues	0	0	0	0	0	0	0	0
Advances from Other Funds	0	0	0	0	0	0	0	0
<b>Total Liabilities</b>	<b>2,383</b>	<b>1,773</b>	<b>0</b>	<b>49,835</b>	<b>3,795</b>	<b>880,557</b>	<b>0</b>	<b>2,873</b>
<b>FUND BALANCES (DEFICITS):</b>								
Reserved for Debt Service	0	0	0	0	0	1,308,700	0	0
Reserved for Long Term Receivables	0	0	0	0	0	0	0	0
Unreserved, Undesignated	23,326	94,527	72,306	53,115	134,266	4,361,010	113,636	86,118
<b>Total Fund Balances (Deficits)</b>	<b>23,326</b>	<b>94,527</b>	<b>72,306</b>	<b>53,115</b>	<b>134,266</b>	<b>5,669,710</b>	<b>113,636</b>	<b>86,118</b>
<b>Total Liabilities &amp; Fund Balances</b>	<b>25,709</b>	<b>96,300</b>	<b>72,306</b>	<b>102,950</b>	<b>138,061</b>	<b>6,550,267</b>	<b>113,636</b>	<b>88,991</b>

COUNTY OF CHAMPAIGN, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
NOVEMBER 30, 2007

	----- Special Revenue Funds -----							
	Court's Automation Fund	Child Support Services Fund	Probation Services Fund	State's Attorney Drug Forfeitures Fund	Courthouse Museum Fund	Circuit Clerk Operations & Administration Fund	Jail Commissary Fund	Arrestees' Medical Costs Fund
<u>ASSETS</u>								
Cash	\$244,555	\$237,752	\$61,066	\$29,094	\$1,254	\$958	\$257,606	\$72,236
Investments	150,000	225,000	800,000	0	0	0	0	0
Receivables, Net of Uncollectible:								
Property Taxes	0	0	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0	0	0
Program Loans--Current Portion	0	0	0	0	0	0	0	0
Accrued Interest	0	0	8,692	0	0	0	0	0
Other	0	0	26	0	0	0	0	0
Due From Other Funds	0	0	0	0	0	0	0	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
<b>Total Assets</b>	<b>394,555</b>	<b>462,752</b>	<b>869,784</b>	<b>29,094</b>	<b>1,254</b>	<b>958</b>	<b>257,606</b>	<b>72,236</b>
<u>LIABILITIES AND FUND BALANCES</u>								
<u>LIABILITIES:</u>								
Accrued Salaries Payable	0	0	0	0	0	0	0	0
Accounts Payable	0	43	13,810	42	0	0	720	0
Intergovernmental Payable	0	0	0	0	0	0	0	0
Due To Other Funds	53,388	3,780	0	25,500	0	0	0	0
Funds Held For Others	0	0	0	0	0	0	0	0
Deferred Revenues	0	0	0	0	0	0	0	0
Advances from Other Funds	0	0	0	0	0	0	0	0
<b>Total Liabilities</b>	<b>53,388</b>	<b>3,823</b>	<b>13,810</b>	<b>25,542</b>	<b>0</b>	<b>0</b>	<b>720</b>	<b>0</b>
<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	341,167	458,929	855,974	3,552	1,254	958	256,886	72,236
<b>Total Fund Balances (Deficits)</b>	<b>341,167</b>	<b>458,929</b>	<b>855,974</b>	<b>3,552</b>	<b>1,254</b>	<b>958</b>	<b>256,886</b>	<b>72,236</b>
<b>Total Liabilities &amp; Fund Balances</b>	<b>394,555</b>	<b>462,752</b>	<b>869,784</b>	<b>29,094</b>	<b>1,254</b>	<b>958</b>	<b>257,606</b>	<b>72,236</b>

COUNTY OF CHAMPAIGN, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
NOVEMBER 30, 2007

	----- Special Revenue Funds -----							
	Interagency Task Force Fund	Court Document Storage Fund	Court Services Drug Forfeitures Fund	Domestic Violence Prosecution Grant Fund	Victim Advocacy Grant Fund	Juvenile Intervention Services Fund	Child Advocacy Center Fund	Juvenile Information Sharing Sys Grant Fund
<b>ASSETS</b>								
Cash	\$0	\$389,115	\$1,926	\$0	\$3,869	\$22,621	\$12,331	\$2,823
Investments	0	325,000	0	0	0	0	0	0
Receivables, Net of Uncollectible:								
Property Taxes	0	0	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0	17,106	0
Program Loans--Current Portion	0	0	0	0	0	0	0	0
Accrued Interest	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
Due From Other Funds	0	0	0	0	0	0	0	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
<b>Total Assets</b>	<b>0</b>	<b>714,115</b>	<b>1,926</b>	<b>0</b>	<b>3,869</b>	<b>22,621</b>	<b>29,437</b>	<b>2,823</b>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>LIABILITIES:</b>								
Accrued Salaries Payable	0	2,319	0	0	1,567	0	3,014	0
Accounts Payable	0	39,417	0	0	0	0	8,457	0
Intergovernmental Payable	0	0	0	0	0	0	0	0
Due To Other Funds	0	1,981	0	0	0	0	2,296	0
Funds Held For Others	0	0	0	0	0	0	0	0
Deferred Revenues	0	0	0	0	0	0	0	0
Advances from Other Funds	0	0	0	0	0	0	0	0
<b>Total Liabilities</b>	<b>0</b>	<b>43,717</b>	<b>0</b>	<b>0</b>	<b>1,567</b>	<b>0</b>	<b>13,767</b>	<b>0</b>
<b>FUND BALANCES (DEFICITS):</b>								
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	0	670,398	1,926	0	2,302	22,621	15,670	2,823
<b>Total Fund Balances (Deficits)</b>	<b>0</b>	<b>670,398</b>	<b>1,926</b>	<b>0</b>	<b>2,302</b>	<b>22,621</b>	<b>15,670</b>	<b>2,823</b>
<b>Total Liabilities &amp; Fund Balances</b>	<b>0</b>	<b>714,115</b>	<b>1,926</b>	<b>0</b>	<b>3,869</b>	<b>22,621</b>	<b>29,437</b>	<b>2,823</b>

COUNTY OF CHAMPAIGN, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
NOVEMBER 30, 2007

	Special Revenue Funds							
	Juvenile Offender Equipment Grant Fund	Defense Services Grant Fund	Drug Courts Program Grant Fund	Sheriff Equipment Grant Fund	County Public Health Fund	Head Start Program Fund	County Highway Fund	County Bridge Fund
<u>ASSETS</u>								
Cash	\$0	\$0	\$71	\$0	\$331,748	\$714,535	\$867,354	\$529,312
Investments	0	0	0	0	250,000	0	0	1,500,000
Receivables, Net of Uncollectible:								
Property Taxes	0	0	0	0	819,832	0	1,719,414	874,062
Intergovernmental	0	0	0	0	425	309,846	3,392	0
Program Loans--Current Portion	0	0	0	0	0	0	0	0
Accrued Interest	0	0	0	0	1,108	0	0	0
Other	0	0	0	0	4,813	1,871	1	0
Due From Other Funds	0	0	0	0	0	0	4,006	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
<b>Total Assets</b>	<b>0</b>	<b>0</b>	<b>71</b>	<b>0</b>	<b>1,407,926</b>	<b>1,026,252</b>	<b>2,594,167</b>	<b>2,903,374</b>
<u>LIABILITIES AND FUND BALANCES</u>								
<u>LIABILITIES:</u>								
Accrued Salaries Payable	0	0	0	0	115	110,963	39,187	0
Accounts Payable	0	0	0	0	125,105	165,818	33,109	72,747
Intergovernmental Payable	0	0	0	0	0	0	0	0
Due To Other Funds	0	0	0	0	86	171,493	163,402	0
Funds Held For Others	0	0	0	0	0	0	0	0
Deferred Revenues	0	0	0	0	819,832	0	1,719,414	874,062
Advances from Other Funds	0	0	0	0	0	0	0	0
<b>Total Liabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>945,138</b>	<b>448,274</b>	<b>1,955,112</b>	<b>946,809</b>
<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	0	0	71	0	462,788	577,978	639,055	1,956,565
<b>Total Fund Balances (Deficits)</b>	<b>0</b>	<b>0</b>	<b>71</b>	<b>0</b>	<b>462,788</b>	<b>577,978</b>	<b>639,055</b>	<b>1,956,565</b>
<b>Total Liabilities &amp; Fund Balances</b>	<b>0</b>	<b>0</b>	<b>71</b>	<b>0</b>	<b>1,407,926</b>	<b>1,026,252</b>	<b>2,594,167</b>	<b>2,903,374</b>

COUNTY OF CHAMPAIGN, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
NOVEMBER 30, 2007

	----- Special Revenue Funds ----- \					/ ----- Debt Service Funds ----- \		
	Highway Federal Aid Matching Fund	Capital Equipment Replacement Fund	Tort Immunity Fund	Illinois Municipal Retirement Fund	Social Security Fund	1995 Jail Bond Debt Service Fund	2003 Nursing Home Bond Debt Service Fund	2007 Highway Facility Bond Debt Service Fund
<u>ASSETS</u>								
Cash	\$309,510	\$1,089,351	\$335,638	\$1,001,006	\$417,501	\$7,616	\$72,270	\$5,253
Investments	0	0	0	362,000	0	0	1,404,000	0
Receivables, Net of Uncollectible:								
Property Taxes	6,380	0	980,720	2,389,317	1,461,024	0	1,583,600	0
Intergovernmental	0	0	29	2,234	2,191	0	0	0
Program Loans--Current Portion	0	0	0	0	0	0	0	0
Accrued Interest	0	0	0	4,290	0	0	3,978	0
Other	0	0	0	0	0	0	0	0
Due From Other Funds	0	0	623	352,555	226,965	0	0	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
<b>Total Assets</b>	<b>315,890</b>	<b>1,089,351</b>	<b>1,317,010</b>	<b>4,111,402</b>	<b>2,107,681</b>	<b>7,616</b>	<b>3,063,848</b>	<b>5,253</b>
<u>LIABILITIES AND FUND BALANCES</u>								
<u>LIABILITIES:</u>								
Accrued Salaries Payable	0	0	0	0	0	0	0	0
Accounts Payable	0	0	0	136,989	103,978	0	0	0
Intergovernmental Payable	0	0	0	0	0	0	0	0
Due To Other Funds	0	0	487,698	0	0	0	0	0
Funds Held For Others	0	0	0	0	0	0	0	5,241
Deferred Revenues	6,380	0	980,720	2,389,317	1,461,024	0	1,583,600	0
Advances from Other Funds	0	0	0	0	0	0	0	0
<b>Total Liabilities</b>	<b>6,380</b>	<b>0</b>	<b>1,468,418</b>	<b>2,526,306</b>	<b>1,565,002</b>	<b>0</b>	<b>1,583,600</b>	<b>5,241</b>
<u>FUND BALANCES (DEFICITS):</u>								
Reserved for Debt Service	0	0	0	361,224	0	0	0	0
Reserved for Long Term Receivables	0	0	0	0	0	0	0	0
Unreserved, Undesignated	309,510	1,089,351	(151,408)	1,223,872	542,679	7,616	1,480,248	12
<b>Total Fund Balances (Deficits)</b>	<b>309,510</b>	<b>1,089,351</b>	<b>(151,408)</b>	<b>1,585,096</b>	<b>542,679</b>	<b>7,616</b>	<b>1,480,248</b>	<b>12</b>
<b>Total Liabilities &amp; Fund Balances</b>	<b>315,890</b>	<b>1,089,351</b>	<b>1,317,010</b>	<b>4,111,402</b>	<b>2,107,681</b>	<b>7,616</b>	<b>3,063,848</b>	<b>5,253</b>

COUNTY OF CHAMPAIGN, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
NOVEMBER 30, 2007

	Capital Projects Funds					Total Non-Major Governmental Funds
	Highway Facility Construction Fund	Nursing Home Construction Fund	Court Complex Construction Fund	Jail Construction Fund	Admin Building Construction Fund	
<u>ASSETS</u>						
Cash	\$1,505,647	\$772,825	\$1,575,775	\$0	\$0	\$12,622,885
Investments	0	0	6,000,000	0	0	19,156,000
Receivables, Net of Uncollectible:						
Property Taxes	0	0	0	0	0	9,834,349
Intergovernmental	0	0	0	0	0	1,563,234
Program Loans--Current Portion	0	0	0	0	0	399,513
Accrued Interest	0	0	0	0	0	106,117
Other	0	0	100	0	0	10,205
Due From Other Funds	0	0	0	0	0	735,746
Advances to Other Funds	0	0	0	0	0	255,000
Program Loans Receivable--Long Term	0	0	0	0	0	4,224,360
<b>Total Assets</b>	<b>1,505,647</b>	<b>772,825</b>	<b>7,575,875</b>	<b>0</b>	<b>0</b>	<b>48,907,409</b>
<u>LIABILITIES AND FUND BALANCES</u>						
<u>LIABILITIES:</u>						
Accrued Salaries Payable	0	0	0	0	0	259,170
Accounts Payable	409,527	8,773	82,090	0	0	1,485,053
Intergovernmental Payable	0	0	0	0	0	2,529
Due To Other Funds	0	0	0	0	0	2,076,631
Funds Held For Others	0	0	0	0	0	26,898
Deferred Revenues	0	0	0	0	0	9,834,349
Advances from Other Funds	0	0	0	0	0	255,000
<b>Total Liabilities</b>	<b>409,527</b>	<b>8,773</b>	<b>82,090</b>	<b>0</b>	<b>0</b>	<b>13,939,630</b>
<u>FUND BALANCES (DEFICITS):</u>						
Reserved for Debt Service	0	0	0	0	0	1,669,924
Reserved for Long Term Receivables	0	0	0	0	0	4,479,360
Unreserved, Undesignated	1,096,120	764,052	7,493,785	0	0	28,818,495
<b>Total Fund Balances (Deficits)</b>	<b>1,096,120</b>	<b>764,052</b>	<b>7,493,785</b>	<b>0</b>	<b>0</b>	<b>34,967,779</b>
<b>Total Liabilities &amp; Fund Balances</b>	<b>1,505,647</b>	<b>772,825</b>	<b>7,575,875</b>	<b>0</b>	<b>0</b>	<b>48,907,409</b>

COUNTY OF CHAMPAIGN, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	----- 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	Property Tax Interest Fee Fund
REVENUES:								
Property Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0	0	0	0
Intergovernmental Revenue	5,785,373	50,847	0	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0	0
Charges for Services	859,529	0	304,018	0	2,492	151,724	25,977	48,360
Interest on Program Loans	0	168,191	0	0	0	0	0	0
Investment Earnings	1,479	128,837	27,566	18,738	0	28,489	2,401	8,055
Miscellaneous	58,011	14,787	0	0	0	66,783	0	0
<b>Total Revenues</b>	<b>6,704,392</b>	<b>362,662</b>	<b>331,584</b>	<b>18,738</b>	<b>2,492</b>	<b>246,996</b>	<b>28,378</b>	<b>56,415</b>
EXPENDITURES:								
Current: General Government	0	0	275,867	0	2,260	195,080	21,521	0
Justice & Public Safety	0	0	0	0	0	0	0	0
Health	0	0	0	0	0	0	0	0
Education	0	0	0	0	0	0	0	0
Social Services	0	0	0	0	0	0	0	0
Development	6,219,983	92,666	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
<b>Total Expenditures</b>	<b>6,219,983</b>	<b>92,666</b>	<b>275,867</b>	<b>0</b>	<b>2,260</b>	<b>195,080</b>	<b>21,521</b>	<b>0</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	484,409	269,996	55,717	18,738	232	51,916	6,857	56,415
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
Transfers In	767,613	0	0	0	0	0	0	0
Transfers Out	(327,171)	(459,927)	(49,200)	(18,738)	0	0	0	(102,000)
<b>Net Other Financing Sources (Uses)</b>	<b>440,442</b>	<b>(459,927)</b>	<b>(49,200)</b>	<b>(18,738)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(102,000)</b>
NET CHANGE IN FUND BALANCE	924,851	(189,931)	6,517	0	232	51,916	6,857	(45,585)
FUND BALANCES (DEFICITS)--Beginning of Year	14,023	5,683,318	548,287	377,714	0	584,312	51,978	146,072
FUND BALANCES (DEFICITS)--End of Year	938,874	5,493,387	554,804	377,714	232	636,228	58,835	100,487

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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, 2007

	----- Special Revenue Funds -----							
	Election Assistance/ Accessibility Grant Fund	County Clerk's Automation Fund	Solid Waste Management Fund	Animal Control Fund	Law Library Fund	Public Safety Sales Tax Fund	Delinquency Prevention Grants Fund	Sheriff Drug Forfeitures Fund
REVENUES:								
Property Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0	4,325,591	0	0
Intergovernmental Revenue	18,812	0	953	198,545	0	0	0	0
Fines & Forfeitures	0	0	0	7,008	0	0	0	36,405
Licenses & Permits	0	0	1,400	210,405	0	0	0	0
Charges for Services	0	26,322	0	47,955	78,204	0	0	0
Interest on Program Loans	0	0	0	0	0	0	0	0
Investment Earnings	855	4,019	3,042	3,503	4,748	227,348	2,277	3,496
Miscellaneous	0	7,286	0	393	0	1,112	0	0
<b>Total Revenues</b>	<b>19,667</b>	<b>37,627</b>	<b>5,395</b>	<b>467,809</b>	<b>82,952</b>	<b>4,554,051</b>	<b>2,277</b>	<b>39,901</b>
EXPENDITURES:								
Current: General Government	15,356	36,472	3,946	0	0	0	0	0
Justice & Public Safety	0	0	0	445,997	51,306	238,510	201,399	13,605
Health	0	0	0	0	0	0	0	0
Education	0	0	0	0	0	0	0	0
Social Services	0	0	0	0	0	0	0	0
Development	0	0	0	0	0	0	0	0
Highways & Bridges	0	0	0	0	0	0	0	0
Debt Service: Principal Retirement	0	0	0	0	0	393,725	0	0
Interest & Fiscal Charges	0	0	0	0	0	1,367,916	0	0
<b>Total Expenditures</b>	<b>15,356</b>	<b>36,472</b>	<b>3,946</b>	<b>445,997</b>	<b>51,306</b>	<b>2,000,151</b>	<b>201,399</b>	<b>13,605</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	4,311	1,155	1,449	21,812	31,646	2,553,900	(199,122)	26,296
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
Transfers In	0	0	0	0	0	93,600	211,022	0
Transfers Out	0	0	(2,492)	(22,584)	(10,000)	(2,281,970)	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>(2,492)</b>	<b>(22,584)</b>	<b>(10,000)</b>	<b>(2,188,370)</b>	<b>211,022</b>	<b>0</b>
NET CHANGE IN FUND BALANCE	4,311	1,155	(1,043)	(772)	21,646	365,530	11,900	26,296
FUND BALANCES (DEFICITS)--Beginning of Year	19,015	93,372	73,349	53,887	112,620	5,304,180	101,736	59,822
FUND BALANCES (DEFICITS)--End of Year	23,326	94,527	72,306	53,115	134,266	5,669,710	113,636	86,118

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, 2007

Exhibit A-2  
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	----- Special Revenue Funds -----							
	Court's Automation Fund	Child Support Services Fund	Probation Services Fund	State's Attorney Drug Forfeitures Fund	Courthouse Museum Fund	Circuit Clerk Operations & Administration Fund	Jail Commissary Fund	Arrestees' Medical Costs Fund
REVENUES:								
Property Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0	0	0	0
Fines & Forfeitures	0	0	0	25,438	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0	0
Charges for Services	177,176	58,746	292,625	0	0	949	0	31,732
Interest on Program Loans	0	0	0	0	0	0	0	0
Investment Earnings	17,308	21,651	44,275	717	50	9	10,499	2,246
Miscellaneous	0	0	2,099	0	0	0	101,439	0
<b>Total Revenues</b>	<b>194,484</b>	<b>80,397</b>	<b>338,999</b>	<b>26,155</b>	<b>50</b>	<b>958</b>	<b>111,938</b>	<b>33,978</b>
EXPENDITURES:								
Current: General Government	0	0	0	0	0	0	0	0
Justice & Public Safety	193,904	22,427	133,974	742	0	0	101,051	1,264
Health	0	0	0	0	0	0	0	0
Education	0	0	0	0	0	0	0	0
Social Services	0	0	0	0	0	0	0	0
Development	0	0	0	0	0	0	0	0
Highways & Bridges	0	0	0	0	0	0	0	0
Debt Service: Principal Retirement	0	0	0	0	0	0	0	0
Interest & Fiscal Charges	0	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>193,904</b>	<b>22,427</b>	<b>133,974</b>	<b>742</b>	<b>0</b>	<b>0</b>	<b>101,051</b>	<b>1,264</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	580	57,970	205,025	25,413	50	958	10,887	32,714
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
Transfers In	0	0	79	0	0	0	1,260	0
Transfers Out	(31,200)	0	(152,613)	(25,500)	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>(31,200)</b>	<b>0</b>	<b>(152,534)</b>	<b>(25,500)</b>	<b>0</b>	<b>0</b>	<b>1,260</b>	<b>0</b>
NET CHANGE IN FUND BALANCE	(30,620)	57,970	52,491	(87)	50	958	12,147	32,714
FUND BALANCES (DEFICITS)--Beginning of Year	371,787	400,959	803,483	3,639	1,204	0	244,739	39,522
FUND BALANCES (DEFICITS)--End of Year	341,167	458,929	855,974	3,552	1,254	958	256,886	72,236

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, 2007

	----- Special Revenue Funds -----							
	Interagency Task Force Fund	Court Document Storage Fund	Court Services Drug Forfeitures Fund	Domestic Violence Prosecution Grant Fund	Victim Advocacy Grant Fund	Juvenile Intervention Services Fund	Child Advocacy Center Fund	Juvenile Information Sharing Sys Grant Fund
REVENUES:								
Property Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	36,234	0	190,182	13,754
Fines & Forfeitures	0	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0	0
Charges for Services	0	176,935	0	0	0	0	0	0
Interest on Program Loans	0	0	0	0	0	0	0	0
Investment Earnings	0	31,379	73	0	24	935	943	47
Miscellaneous	0	0	0	0	0	0	1,587	0
<b>Total Revenues</b>	<b>0</b>	<b>208,314</b>	<b>73</b>	<b>0</b>	<b>36,258</b>	<b>935</b>	<b>192,712</b>	<b>13,801</b>
EXPENDITURES:								
Current: General Government	0	0	0	0	0	0	0	0
Justice & Public Safety	0	216,443	0	0	40,911	395	196,776	14,052
Health	0	0	0	0	0	0	0	0
Education	0	0	0	0	0	0	0	0
Social Services	0	0	0	0	0	0	0	0
Development	0	0	0	0	0	0	0	0
Highways & Bridges	0	0	0	0	0	0	0	0
Debt Service: Principal Retirement	0	0	0	0	0	0	0	0
Interest & Fiscal Charges	0	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>216,443</b>	<b>0</b>	<b>0</b>	<b>40,911</b>	<b>395</b>	<b>196,776</b>	<b>14,052</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0	(8,129)	73	0	(4,653)	540	(4,064)	(251)
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
Transfers In	0	0	0	0	6,345	0	0	3,953
Transfers Out	0	0	0	0	0	0	(8,000)	0
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,345</b>	<b>0</b>	<b>(8,000)</b>	<b>3,953</b>
NET CHANGE IN FUND BALANCE	0	(8,129)	73	0	1,692	540	(12,064)	3,702
FUND BALANCES (DEFICITS)--Beginning of Year	0	678,527	1,853	0	610	22,081	27,734	(879)
FUND BALANCES (DEFICITS)--End of Year	0	670,398	1,926	0	2,302	22,621	15,670	2,823

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, 2007

Exhibit A-2  
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	----- Special Revenue Funds -----							
	Juvenile Offender Equipment Grant Fund	Defense Services Grant Fund	Drug Courts Program Grant Fund	Sheriff Equipment Grant Fund	County Public Health Fund	Head Start Program Fund	County Highway Fund	County Bridge Fund
REVENUES:								
Property Tax	\$0	\$0	\$0	\$0	\$778,256	\$0	\$1,635,002	\$831,355
Public Safety Sales Tax	0	0	0	0	0	0	0	0
Intergovernmental Revenue	0	0	81,451	0	241,022	5,004,675	519,761	939
Fines & Forfeitures	0	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	78,582	0	0	0
Charges for Services	0	0	0	0	0	30,485	279,637	0
Interest on Program Loans	0	0	0	0	0	0	0	0
Investment Earnings	6	0	2	0	26,387	32,715	22,754	101,860
Miscellaneous	0	0	0	0	25	3,712	3,197	47,023
<b>Total Revenues</b>	<b>6</b>	<b>0</b>	<b>81,453</b>	<b>0</b>	<b>1,124,272</b>	<b>5,071,587</b>	<b>2,460,351</b>	<b>981,177</b>
EXPENDITURES:								
Current: General Government	0	0	0	0	0	0	0	0
Justice & Public Safety	380	0	81,417	1,846	0	0	0	0
Health	0	0	0	0	1,349,976	0	0	0
Education	0	0	0	0	0	5,126,396	0	0
Social Services	0	0	0	0	0	0	0	0
Development	0	0	0	0	0	0	0	0
Highways & Bridges	0	0	0	0	0	0	1,853,396	1,044,076
Debt Service: Principal Retirement	0	0	0	0	0	0	0	0
Interest & Fiscal Charges	0	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>380</b>	<b>0</b>	<b>81,417</b>	<b>1,846</b>	<b>1,349,976</b>	<b>5,126,396</b>	<b>1,853,396</b>	<b>1,044,076</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(374)	0	36	(1,846)	(225,704)	(54,809)	606,955	(62,899)
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
Transfers In	0	0	0	1,088	145,500	0	0	0
Transfers Out	(79)	0	0	0	0	(13,292)	(400,000)	0
<b>Net Other Financing Sources (Uses)</b>	<b>(79)</b>	<b>0</b>	<b>0</b>	<b>1,088</b>	<b>145,500</b>	<b>(13,292)</b>	<b>(400,000)</b>	<b>0</b>
NET CHANGE IN FUND BALANCE	(453)	0	36	(758)	(80,204)	(68,101)	206,955	(62,899)
FUND BALANCES (DEFICITS)--Beginning of Year	453	0	35	758	542,992	646,079	432,100	2,019,464
FUND BALANCES (DEFICITS)--End of Year	0	0	71	0	462,788	577,978	639,055	1,956,565

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, 2007

	----- Special Revenue Funds -----					/----- Debt Service Funds -----\		
	Highway Federal Aid Matching Fund	Capital Equipment Replacement Fund	Tort Immunity Fund	Illinois Municipal Retirement Fund	Social Security Fund	1995 Jail Bond Debt Service Fund	2003 Nursing Home Bond Debt Service Fund	2007 Highway Facility Bond Debt Service Fund
REVENUES:								
Property Tax	\$6,919	\$0	\$863,695	\$2,270,086	\$1,387,919	\$0	\$1,599,477	\$0
Public Safety Sales Tax	0	0	0	0	0	0	0	0
Intergovernmental Revenue	0	13,146	0	124,000	0	0	0	0
Fines & Forfeitures	0	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0	0
Charges for Services	0	0	0	188,931	0	0	0	0
Interest on Program Loans	0	0	0	0	0	0	0	0
Investment Earnings	14,426	36,657	4,798	61,203	13,237	347	51,433	12
Miscellaneous	0	0	0	0	0	0	0	0
<b>Total Revenues</b>	<b>21,345</b>	<b>49,803</b>	<b>868,493</b>	<b>2,644,220</b>	<b>1,401,156</b>	<b>347</b>	<b>1,650,910</b>	<b>12</b>
EXPENDITURES:								
Current: General Government	0	125,061	189,873	361,342	235,184	0	0	0
Justice & Public Safety	0	430,868	780,755	1,684,524	1,105,662	0	0	0
Health	0	0	0	0	0	0	0	0
Education	0	0	2,418	0	0	0	0	0
Social Services	0	0	0	0	0	0	0	0
Development	0	23,453	4,468	28,352	18,609	0	0	0
Highways & Bridges	0	0	0	134,009	87,958	0	0	0
Debt Service: Principal Retirement	0	0	0	0	0	930,000	835,000	0
Interest & Fiscal Charges	0	0	0	171,243	0	82,698	753,108	0
<b>Total Expenditures</b>	<b>0</b>	<b>579,382</b>	<b>977,514</b>	<b>2,379,470</b>	<b>1,447,413</b>	<b>1,012,698</b>	<b>1,588,108</b>	<b>0</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	21,345	(529,579)	(109,021)	264,750	(46,257)	(1,012,351)	62,802	12
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
Transfers In	0	500,377	0	0	0	1,012,698	0	0
Transfers Out	0	0	0	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>500,377</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,012,698</b>	<b>0</b>	<b>0</b>
NET CHANGE IN FUND BALANCE	21,345	(29,202)	(109,021)	264,750	(46,257)	347	62,802	12
FUND BALANCES (DEFICITS)--Beginning of Year	288,165	1,118,553	(42,387)	1,320,346	588,936	7,269	1,417,446	0
FUND BALANCES (DEFICITS)--End of Year	309,510	1,089,351	(151,408)	1,585,096	542,679	7,616	1,480,248	12

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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, 2007

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	Capital Projects Funds					Total Non-Major Governmental Funds
	Highway Facility Construction Fund	Nursing Home Construction Fund	Court Complex Construction Fund	Jail Construction Fund	Admin Building Construction Fund	
REVENUES:						
Property Tax	\$0	\$0	\$0	\$0	\$0	\$9,372,709
Public Safety Sales Tax	0	0	0	0	0	4,325,591
Intergovernmental Revenue	0	0	0	0	0	12,279,694
Fines & Forfeitures	0	0	0	0	0	68,851
Licenses & Permits	0	0	0	0	0	290,387
Charges for Services	0	0	0	0	0	2,781,797
Interest on Program Loans	0	0	0	0	0	168,191
Investment Earnings	147,307	65,869	76,315	1,392	0	1,251,729
Miscellaneous	0	64,331	7,775	0	0	379,560
<b>Total Revenues</b>	<b>147,307</b>	<b>130,200</b>	<b>84,090</b>	<b>1,392</b>	<b>0</b>	<b>30,918,509</b>
EXPENDITURES:						
Current: General Government	0	0	0	0	0	1,461,962
Justice & Public Safety	0	0	290,291	0	0	6,248,499
Health	0	0	0	0	0	1,349,976
Education	0	0	0	0	0	5,128,814
Social Services	0	1,109,691	0	0	0	1,109,691
Development	0	0	0	0	0	6,387,531
Highways & Bridges	5,119,451	0	0	0	0	8,238,890
Debt Service: Principal Retirement	0	75,096	0	0	0	2,233,821
Interest & Fiscal Charges	0	7,175	0	0	0	2,382,140
<b>Total Expenditures</b>	<b>5,119,451</b>	<b>1,191,962</b>	<b>290,291</b>	<b>0</b>	<b>0</b>	<b>34,541,324</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(4,972,144)	(1,061,762)	(206,201)	1,392	0	(3,622,815)
OTHER FINANCING SOURCES (USES):						
Sale of General Obligation Bonds	1,480,000	0	5,955,000	0	0	7,435,000
Premium on General Obligation Bonds	41,422	0	117,468	0	0	158,890
Transfers In	400,000	0	0	0	0	3,143,535
Transfers Out	0	0	0	(28,401)	0	(3,933,167)
<b>Net Other Financing Sources (Uses)</b>	<b>1,921,422</b>	<b>0</b>	<b>6,072,468</b>	<b>(28,401)</b>	<b>0</b>	<b>6,804,258</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(3,050,722)</b>	<b>(1,061,762)</b>	<b>5,866,267</b>	<b>(27,009)</b>	<b>0</b>	<b>3,181,443</b>
FUND BALANCES (DEFICITS)--Beginning of Year	4,146,842	1,825,814	1,627,518	27,009	0	31,786,336
<b>FUND BALANCES (DEFICITS)--End of Year</b>	<b>1,096,120</b>	<b>764,052</b>	<b>7,493,785</b>	<b>0</b>	<b>0</b>	<b>34,967,779</b>

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COUNTY OF CHAMPAIGN, ILLINOIS  
 ALL INTERNAL SERVICE FUNDS  
 COMBINING STATEMENT OF NET ASSETS  
 NOVEMBER 30, 2007

	Self-Funded Insurance Fund	Employee Health Insurance Fund	Total Internal Service Funds
<u>ASSETS</u>			
CURRENT ASSETS:			
Cash	\$88,865	\$287,239	\$376,104
Investments	0	0	0
Receivables, Net of Uncollectible Amounts:			
Intergovernmental	149	2,112	2,261
Accrued Interest	0	0	0
Other	0	1,490	1,490
Due From Other Funds	774,060	280,744	1,054,804
Total Assets	863,074	571,585	1,434,659
<u>LIABILITIES</u>			
CURRENT LIABILITIES:			
Accounts Payable	3,302	368,720	372,022
Due to Other Funds	27,851	22	27,873
NONCURRENT LIABILITIES:			
Funds Held for Others	0	84,855	84,855
Deferred Revenues	0	4,380	4,380
Estimated Claims Payable	1,860,260	0	1,860,260
Total Liabilities	1,891,413	457,977	2,349,390
<u>NET ASSETS</u>			
Unrestricted	(1,028,339)	113,608	(914,731)
Total Net Assets	(1,028,339)	113,608	(914,731)

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, 2007

	Self-Funded Insurance Fund	Employee Health Insurance Fund	Total Internal Service Funds
<b>OPERATING REVENUES:</b>			
Charges for Services	\$1,375,623	\$4,420,139	\$5,795,762
Miscellaneous	9,434	0	9,434
Total Operating Revenues	<u>1,385,057</u>	<u>4,420,139</u>	<u>5,805,196</u>
<b>OPERATING EXPENSES:</b>			
Salaries	27,851	0	27,851
Fringe Benefits	606,217	4,421,007	5,027,224
Commodities	15	347	362
Services	710,888	0	710,888
Total Operating Expenses	<u>1,344,971</u>	<u>4,421,354</u>	<u>5,766,325</u>
OPERATING INCOME (LOSS)	<u>40,086</u>	<u>(1,215)</u>	<u>38,871</u>
<b>NON-OPERATING REVENUES (EXPENSES):</b>			
Investment Earnings	<u>6,400</u>	<u>9,671</u>	<u>16,071</u>
Net Non-Operating Revenues (Expenses)	<u>6,400</u>	<u>9,671</u>	<u>16,071</u>
INCOME (LOSS) BEFORE TRANSFERS	46,486	8,456	54,942
Transfers In	0	0	0
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>
CHANGE IN NET ASSETS	46,486	8,456	54,942
NET ASSETS--Beginning of Year	<u>(1,074,825)</u>	<u>105,152</u>	<u>(969,673)</u>
NET ASSETS--End of Year	<u><u>(1,028,339)</u></u>	<u><u>113,608</u></u>	<u><u>(914,731)</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS  
ALL INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF CASH FLOWS  
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	Self-Funded Insurance Fund	Employee Health Insurance Fund	Total Internal Service Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Cash Receipts from Other Funds and Employees for Services	\$1,480,334	\$4,387,584	\$5,867,918
Cash Receipts for Claims Reimbursements	10,241	0	10,241
Cash Payments to Employees for Services	(26,779)	0	(26,779)
Cash Payments to Suppliers for Goods and Services	(462,505)	(4,396,013)	(4,858,518)
Cash Payments for Claims	(828,551)	0	(828,551)
Net Cash Provided (Used) By Operating Activities	<u>172,740</u>	<u>(8,429)</u>	<u>164,311</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>			
Transfers/Loans Paid To Other Funds	<u>(106,895)</u>	<u>0</u>	<u>(106,895)</u>
Net Cash Provided (Used) By Non-Capital Financing Activities	<u>(106,895)</u>	<u>0</u>	<u>(106,895)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>			
Capital Contributions Received	<u>0</u>	<u>0</u>	<u>0</u>
Net Cash Provided (Used) By Capital and Related Financing Activities	<u>0</u>	<u>0</u>	<u>0</u>
<b>CASH FLOWS FROM INVESTMENT ACTIVITIES:</b>			
Interest Received on Investments and Bank Deposits	<u>6,400</u>	<u>9,671</u>	<u>16,071</u>
Net Cash Provided (Used) By Investment Activities	<u>6,400</u>	<u>9,671</u>	<u>16,071</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>72,245</b>	<b>1,242</b>	<b>73,487</b>
Cash and Cash Equivalents at Beginning of Year	<u>16,620</u>	<u>285,997</u>	<u>302,617</u>
Cash and Cash Equivalents at End of Year	<u><u>88,865</u></u>	<u><u>287,239</u></u>	<u><u>376,104</u></u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>			
Operating Income (Loss)	\$40,086	(\$1,215)	\$38,871
Adjust For Non-Revenue/Expense Cash Flows:			
Decrease (Increase) in Receivables	1,177	1,601	2,778
Decrease (Increase) in Due From Other Funds	104,341	(34,156)	70,185
Increase (Decrease) in Payables	(3,031)	30,251	27,220
Increase (Decrease) in Due To Other Funds	1,072	(24)	1,048
Increase (Decrease) in Unremitted Payroll Withholdings	0	(4,886)	(4,886)
Increase (Decrease) in Estimated Claims Payable	29,095	0	29,095
Net Cash Provided (Used) By Operating Activities	<u><u>172,740</u></u>	<u><u>(8,429)</u></u>	<u><u>164,311</u></u>

Non-cash Investing, Capital and Financing Activities:

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

COUNTY OF CHAMPAIGN, ILLINOIS  
 ALL PRIVATE PURPOSE TRUST FUNDS  
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS  
 NOVEMBER 30, 2007

	Township Motor Fuel Tax Fund	Township Bridge Fund	Total Private Purpose Trust Funds
<u>ASSETS</u>			
Cash	\$318,570	\$121,057	\$439,627
Investments	670,000	50,000	720,000
Receivables:			
Intergovernmental	172,230	0	172,230
Accrued Interest	0	706	706
Other	0	0	0
Due From Other Funds	0	0	0
Total Assets	<u>1,160,800</u>	<u>171,763</u>	<u>1,332,563</u>
<u>LIABILITIES</u>			
Accounts Payable	86,857	14,273	101,130
Intergovernmental Payable	0	0	0
Due to Other Funds	0	0	0
Total Liabilities	<u>86,857</u>	<u>14,273</u>	<u>101,130</u>
<u>NET ASSETS</u>			
Held in Trust for Other Governments	<u>1,073,943</u>	<u>157,490</u>	<u>1,231,433</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, 2007

	Township Motor Fuel Tax Fund	Township Bridge Fund	Total Private Purpose Trust Funds
ADDITIONS:			
Intergovernmental Revenue	\$2,354,549	\$175,312	\$2,529,861
Investment Earnings	66,174	13,371	79,545
Miscellaneous	0	0	0
Total Additions	<u>2,420,723</u>	<u>188,683</u>	<u>2,609,406</u>
DEDUCTIONS:			
Township Road & Bridge Maintenance:			
Salaries	0	0	0
Fringe Benefits	0	0	0
Commodities	0	0	0
Services	2,556,034	0	2,556,034
Capital Outlay	0	400,925	400,925
Total Deductions	<u>2,556,034</u>	<u>400,925</u>	<u>2,956,959</u>
CHANGE IN NET ASSETS	(135,311)	(212,242)	(347,553)
NET ASSETS--Beginning Of Year	<u>1,209,254</u>	<u>369,732</u>	<u>1,578,986</u>
NET ASSETS--End Of Year	<u><u>1,073,943</u></u>	<u><u>157,490</u></u>	<u><u>1,231,433</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS  
 ALL AGENCY FUNDS  
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS  
 NOVEMBER 30, 2007

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	Garnishments Fund	Inheritance Tax Fund	Estate Fund	Property Condemnations Fund	County Collector Fund
<u>ASSETS</u>					
Cash	\$1,689	\$11,555	\$30,561	\$37,700	\$807,047
Investments	0	0	0	0	0
Receivables:					
Intergovernmental	0	0	0	0	715
<b>Total Assets</b>	<b>1,689</b>	<b>11,555</b>	<b>30,561</b>	<b>37,700</b>	<b>807,762</b>
<u>LIABILITIES</u>					
Intergovernmental Payable	0	11,555	0	0	379,022
Funds Held For Others	1,689	0	30,561	37,700	428,740
<b>Total Liabilities</b>	<b>1,689</b>	<b>11,555</b>	<b>30,561</b>	<b>37,700</b>	<b>807,762</b>
<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, 2007

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	Circuit Clerk Fund	County Clerk Fund	Court Services Fund	Total Agency Funds
<u>ASSETS</u>				
Cash	\$306,944	\$115,577	\$6,457	\$1,317,530
Investments	1,746,333	51,908	0	1,798,241
Receivables:				
Intergovernmental	0	0	0	715
<b>Total Assets</b>	<b>2,053,277</b>	<b>167,485</b>	<b>6,457</b>	<b>3,116,486</b>
<u>LIABILITIES</u>				
Intergovernmental Payable	206,598	0	0	597,175
Funds Held For Others	1,846,679	167,485	6,457	2,519,311
<b>Total Liabilities</b>	<b>2,053,277</b>	<b>167,485</b>	<b>6,457</b>	<b>3,116,486</b>
<u>NET ASSETS</u>				
Held in Trust for Other Governments	0	0	0	0

COUNTY OF CHAMPAIGN, ILLINOIS  
ALL AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	Balance <u>11/30/06</u>	<u>Additions</u>	<u>Deductions</u>	Balance <u>11/30/07</u>
<b><u>GARNISHMENTS FUND</u></b>				
ASSETS:				
Cash	\$208	\$111,747	\$110,266	\$1,689
Total Assets	208	111,747	110,266	1,689
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	208	111,747	110,266	1,689
Total Liabilities	208	111,747	110,266	1,689
<b><u>INHERITANCE TAX FUND</u></b>				
ASSETS:				
Cash	\$0	\$1,466,417	\$1,454,862	\$11,555
Investments	0	0	0	0
Total Assets	0	1,466,417	1,454,862	11,555
LIABILITIES:				
Intergovernmental Payable	\$0	\$1,466,417	\$1,454,862	\$11,555
Due To Other Funds	0	0	0	0
Total Liabilities	0	1,466,417	1,454,862	11,555
<b><u>ESTATE FUND</u></b>				
ASSETS:				
Cash	\$30,561	\$0	\$0	\$30,561
Investments	0	0	0	0
Total Assets	30,561	0	0	30,561
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	30,561	0	0	30,561
Total Liabilities	30,561	0	0	30,561

COUNTY OF CHAMPAIGN, ILLINOIS  
ALL AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	<u>Balance</u> <u>11/30/06</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>11/30/07</u>
<b><u>PROPERTY CONDEMNATIONS FUND</u></b>				
ASSETS:				
Cash	\$355,020	\$1,324,632	\$1,641,952	\$37,700
Investments	0	0	0	0
Total Assets	355,020	1,324,632	1,641,952	37,700
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	355,020	1,324,632	1,641,952	37,700
Total Liabilities	355,020	1,324,632	1,641,952	37,700
<b><u>COUNTY COLLECTOR FUND</u></b>				
ASSETS:				
Cash	\$404,872	\$247,107,282	\$246,705,107	\$807,047
Investments	0	1,800,000	1,800,000	0
Intergovernmental Receivable	519	94,165	93,969	715
Total Assets	405,391	249,001,447	248,599,076	807,762
LIABILITIES:				
Intergovernmental Payable	\$344,299	\$242,538,426	\$242,503,703	\$379,022
Due To Other Funds	0	0	0	0
Funds Held For Others	61,092	2,632,060	2,264,412	428,740
Total Liabilities	405,391	245,170,486	244,768,115	807,762
<b><u>CIRCUIT CLERK FUND</u></b>				
ASSETS:				
Cash	\$331,117	\$14,417,519	\$14,441,692	\$306,944
Investments	1,592,346	478,989	325,002	1,746,333
Total Assets	1,923,463	14,896,508	14,766,694	2,053,277
LIABILITIES:				
Intergovernmental Payable	\$185,111	\$7,046,469	\$7,024,982	\$206,598
Due To Other Funds	0	0	0	0
Funds Held For Others	1,738,352	6,679,583	6,571,256	1,846,679
Total Liabilities	1,923,463	13,726,052	13,596,238	2,053,277

COUNTY OF CHAMPAIGN, ILLINOIS  
ALL AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	<u>Balance</u> <u>11/30/06</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>11/30/07</u>
<b><u>COUNTY CLERK FUND</u></b>				
ASSETS:				
Cash	\$100,801	\$3,377,228	\$3,362,452	\$115,577
Investments	105,479	961,429	1,015,000	51,908
Total Assets	<u>206,280</u>	<u>4,338,657</u>	<u>4,377,452</u>	<u>167,485</u>
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	206,280	2,093,605	2,132,400	167,485
Total Liabilities	<u>206,280</u>	<u>2,093,605</u>	<u>2,132,400</u>	<u>167,485</u>
<b><u>COURT SERVICES FUND</u></b>				
ASSETS:				
Cash	\$5,391	\$4,069	\$3,003	\$6,457
Total Assets	<u>5,391</u>	<u>4,069</u>	<u>3,003</u>	<u>6,457</u>
LIABILITIES:				
Funds Held For Others	\$5,391	\$4,069	\$3,003	\$6,457
Total Liabilities	<u>5,391</u>	<u>4,069</u>	<u>3,003</u>	<u>6,457</u>
<b><u>TOTAL ALL AGENCY FUNDS</u></b>				
ASSETS:				
Cash	\$1,227,970	\$267,808,894	\$267,719,334	\$1,317,530
Investments	1,697,825	3,240,418	3,140,002	1,798,241
Intergovernmental Receivable	519	94,165	93,969	715
Due From Other Funds	0	0	0	0
Total Assets	<u>2,926,314</u>	<u>271,143,477</u>	<u>270,953,305</u>	<u>3,116,486</u>
LIABILITIES:				
Intergovernmental Payable	\$529,410	\$251,051,312	\$250,983,547	\$597,175
Due To Other Funds	0	0	0	0
Funds Held For Others	2,396,904	12,845,696	12,723,289	2,519,311
Total Liabilities	<u>2,926,314</u>	<u>263,897,008</u>	<u>263,706,836</u>	<u>3,116,486</u>