

INDIVIDUAL FUND
STATEMENTS AND SCHEDULES

GENERAL CORPORATE FUND

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

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

<u>ASSETS</u>	<u>2007</u>	<u>2006</u>
Cash	\$2,034,957	\$2,242,892
Investments	225,000	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	7,220,790	6,911,109
Intergovernmental	1,412,199	1,251,366
Accrued Interest	4,762	0
Other	34,608	42,692
Due From Other Funds	1,474,656	800,131
Inventories	25,970	27,979
Resident Trust Accounts	12,704	8,296
 Total Assets	 <u>12,445,646</u>	 <u>11,284,465</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	874,236	619,021
Accounts Payable	772,844	519,883
Intergovernmental Payable	0	0
Due To Other Funds	239,514	227,206
Funds Held For Others	12,704	25,162
Deferred Revenues	7,233,848	6,921,018
 Total Liabilities	 <u>9,133,146</u>	 <u>8,312,290</u>
 FUND BALANCE:		
Reserved for Debt Service	258,397	79,130
Unreserved, Undesignated	3,054,103	2,893,045
 Total Fund Balance	 <u>3,312,500</u>	 <u>2,972,175</u>
 Total Liabilities and Fund Balance	 <u>12,445,646</u>	 <u>11,284,465</u>

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--ALL DEPARTMENTS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$7,488,334	\$7,488,334	\$7,496,073	\$7,496,073	\$7,140,060
Hotel / Motel Tax	6,743	6,743	13,238	13,238	12,533
County Auto Rental Tax	19,633	19,633	18,899	18,899	19,494
Intergovernmental Revenue	13,470,240	13,470,240	13,818,816	13,773,701	13,715,973
Fines & Forfeitures	1,143,196	1,143,196	880,700	880,700	908,674
Licenses & Permits	1,485,775	1,485,775	1,642,100	1,342,100	1,536,851
Charges for Services	4,248,326	4,248,326	4,267,415	4,228,950	3,996,208
Investment Earnings	245,154	245,154	302,518	282,518	262,318
Miscellaneous	1,584,376	1,584,376	1,513,839	574,734	656,676
Total Revenues	29,691,777	29,691,777	29,953,598	28,610,913	28,248,787
EXPENDITURES:					
Current:					
Salaries	18,794,457	18,822,308	19,110,328	19,022,445	17,811,726
Fringe Benefits	2,042,646	2,049,679	2,066,051	1,956,892	1,799,316
Commodities	2,185,145	2,202,330	2,289,854	1,892,390	1,979,868
Services	6,188,055	6,192,604	6,446,367	5,908,176	5,718,261
Capital Outlay	408,671	408,671	1,222,368	98,628	579,072
Debt Service:					
Principal Retirement	103,860	103,860	103,860	103,909	213,879
Interest & Fiscal Charges	138,302	138,302	154,654	154,604	1,206
Total Expenditures	29,861,136	29,917,754	31,393,482	29,137,044	28,103,328
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(169,359)	(225,977)	(1,439,884)	(526,131)	145,459
OTHER FINANCING SOURCES (USES):					
Transfers In	1,298,488	1,355,927	1,315,295	1,283,030	844,875
Transfers Out	(788,804)	(789,625)	(790,482)	(785,171)	(2,531,616)
Net Other Financing Sources (Uses)	509,684	566,302	524,813	497,859	(1,686,741)
NET CHANGE IN FUND BALANCE	340,325	340,325	(915,071)	(28,272)	(1,541,282)
FUND BALANCE--Beginning of Year	2,972,175	2,972,175	2,972,175	2,972,175	4,513,457
FUND BALANCE--End of Year	3,312,500	3,312,500	2,057,104	2,943,903	2,972,175
Revenues/Sources Conversion to GAAP Basis					0
Expenditures/Uses Conversion to GAAP Basis					0
Beginning Fund Balance Conversion to GAAP Basis					0
GAAP Basis Fund Balance		3,312,500			

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND—COUNTY BOARD DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	500
Licenses & Permits	40,155	40,155	36,100	36,100	39,050
Charges for Services	595	595	1,000	1,000	838
Investment Earnings	0	0	0	0	0
Miscellaneous	253,381	253,381	217,500	217,500	218,508
Total Revenues	294,131	294,131	254,600	254,600	258,896
EXPENDITURES:					
General Government:					
Salaries	246,663	265,627	277,917	277,917	239,537
Fringe Benefits	4,354	4,354	4,400	4,400	4,522
Commodities	2,070	2,070	2,070	1,400	2,481
Services	46,299	46,299	46,301	45,184	43,803
Capital Outlay	0	0	0	0	0
Total Expenditures	299,386	318,350	330,688	328,901	290,343
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(5,255)	(24,219)	(76,088)	(74,301)	(31,447)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	18,964	9,344	9,344	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	18,964	9,344	9,344	0
NET CHANGE IN FUND BALANCE	(5,255)	(5,255)	(66,744)	(64,957)	(31,447)

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND—DEBT SERVICE DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	317,520	317,520	308,659	308,659	79,130
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	317,520	317,520	308,659	308,659	79,130
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest & Fiscal Charges	138,253	138,253	154,604	154,604	0
Total Expenditures	138,253	138,253	154,604	154,604	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	179,267	179,267	154,055	154,055	79,130
OTHER FINANCING SOURCES (USES):					
Capital Lease Financing	0	0	0	0	0
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	179,267	179,267	154,055	154,055	79,130

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--ADMINISTRATIVE SERVICES DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	11,490	11,490	11,350	11,350	18,493
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	43,055	43,055	52,000	45,000	38,402
Investment Earnings	0	0	0	0	0
Miscellaneous	9,169	9,169	10,100	10,100	8,895
Total Revenues	63,714	63,714	73,450	66,450	65,790
EXPENDITURES:					
General Government:					
Salaries	772,631	781,518	784,784	782,731	709,561
Fringe Benefits	0	0	0	0	0
Commodities	325,227	342,412	380,590	255,539	252,566
Services	250,347	250,347	291,900	307,976	271,514
Capital Outlay	61,187	61,187	77,238	0	1,152
Debt Service:					
Principal Retirement	0	0	0	0	38,420
Interest & Fiscal Charges	0	0	0	0	785
Total Expenditures	1,409,392	1,435,464	1,534,512	1,346,246	1,273,998
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,345,678)	(1,371,750)	(1,461,062)	(1,279,796)	(1,208,208)
OTHER FINANCING SOURCES (USES):					
Transfers In	45,433	71,505	97,597	97,597	44,102
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	45,433	71,505	97,597	97,597	44,102
NET CHANGE IN FUND BALANCE	(1,300,245)	(1,300,245)	(1,363,465)	(1,182,199)	(1,164,106)

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--COOPERATIVE EXTENSION SERVICE DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$399,523	\$399,523	\$402,761	\$402,761	\$377,740
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	<u>399,523</u>	<u>399,523</u>	<u>402,761</u>	<u>402,761</u>	<u>377,740</u>
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	399,314	399,314	402,761	402,761	377,624
Capital Outlay	0	0	0	0	0
Total Expenditures	<u>399,314</u>	<u>399,314</u>	<u>402,761</u>	<u>402,761</u>	<u>377,624</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>209</u>	<u>209</u>	<u>0</u>	<u>0</u>	<u>116</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET CHANGE IN FUND BALANCE	<u><u>209</u></u>	<u><u>209</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>116</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND—COUNTY AUDITOR DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	89,245	89,245	96,000	96,000	48,850
Investment Earnings	0	0	0	0	0
Miscellaneous	103	103	0	0	3
Total Revenues	89,348	89,348	96,000	96,000	48,853
EXPENDITURES:					
General Government:					
Salaries	261,053	261,053	263,293	262,770	279,130
Fringe Benefits	0	0	0	0	0
Commodities	4,880	4,880	5,780	5,500	4,021
Services	6,241	6,241	6,266	6,046	6,324
Capital Outlay	0	0	0	0	0
Total Expenditures	272,174	272,174	275,339	274,316	289,475
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(182,826)	(182,826)	(179,339)	(178,316)	(240,622)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(182,826)	(182,826)	(179,339)	(178,316)	(240,622)

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--BOARD OF REVIEW DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	0	0	0	0	0
EXPENDITURES:					
General Government:					
Salaries	98,705	98,705	98,705	98,705	95,839
Fringe Benefits	0	0	0	0	0
Commodities	1,167	1,167	1,770	1,370	1,295
Services	8,749	8,749	12,360	12,760	7,998
Capital Outlay	0	0	0	0	0
Total Expenditures	108,621	108,621	112,835	112,835	105,132
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(108,621)	(108,621)	(112,835)	(112,835)	(105,132)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(108,621)	(108,621)	(112,835)	(112,835)	(105,132)

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--COUNTY CLERK DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	44,468	44,468	21,500	21,500	18,125
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	17,290	17,290	19,000	19,000	18,985
Charges for Services	175,420	175,420	155,000	155,000	182,811
Investment Earnings	1,790	1,790	1,500	1,500	1,535
Miscellaneous	1,100	1,100	0	0	564
Total Revenues	240,068	240,068	197,000	197,000	222,020
EXPENDITURES:					
General Government:					
Salaries	482,893	482,893	482,973	475,925	491,135
Fringe Benefits	0	0	0	0	0
Commodities	97,035	97,035	101,937	105,100	80,780
Services	175,474	175,474	196,773	203,150	174,465
Capital Outlay	9,536	9,536	9,540	0	0
Total Expenditures	764,938	764,938	791,223	784,175	746,380
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(524,870)	(524,870)	(594,223)	(587,175)	(524,360)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(524,870)	(524,870)	(594,223)	(587,175)	(524,360)

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND—RECORDER DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	6,500	6,500	6,500	6,500	6,500
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	1,362,598	1,362,598	1,500,000	1,200,000	1,415,648
Charges for Services	799,030	799,030	955,500	955,500	861,269
Investment Earnings	0	0	0	0	0
Miscellaneous	26,717	26,717	23,000	23,000	66,073
Total Revenues	2,194,845	2,194,845	2,485,000	2,185,000	2,349,490
EXPENDITURES:					
General Government:					
Salaries	152,817	152,817	153,476	152,622	146,619
Fringe Benefits	0	0	0	0	0
Commodities	953,744	953,744	954,100	754,300	882,307
Services	282,420	282,420	324,345	324,145	294,359
Capital Outlay	0	0	0	0	0
Total Expenditures	1,388,981	1,388,981	1,431,921	1,231,067	1,323,285
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	805,864	805,864	1,053,079	953,933	1,026,205
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	805,864	805,864	1,053,079	953,933	1,026,205

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--SUPERVISOR OF ASSESSMENTS DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	30,093	30,093	33,000	33,000	30,837
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	1,111	1,111	6,700	6,700	2,379
Total Revenues	31,204	31,204	39,700	39,700	33,216
EXPENDITURES:					
General Government:					
Salaries	328,169	328,169	360,678	297,447	282,504
Fringe Benefits	0	0	0	0	0
Commodities	5,782	5,782	6,450	2,100	10,952
Services	94,281	94,281	95,535	54,655	54,209
Capital Outlay	0	0	0	0	0
Total Expenditures	428,232	428,232	462,663	354,202	347,665
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(397,028)	(397,028)	(422,963)	(314,502)	(314,449)
OTHER FINANCING SOURCES (USES):					
Transfers In	30,243	30,243	35,216	35,216	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	30,243	30,243	35,216	35,216	0
NET CHANGE IN FUND BALANCE	(366,785)	(366,785)	(387,747)	(279,286)	(314,449)

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND—COUNTY TREASURER DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$557,970	\$557,970	\$522,000	\$522,000	\$486,919
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	30,615	30,615	26,500	26,500	34,758
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	7,300	7,300	10,000	10,000	7,481
Investment Earnings	77,112	77,112	65,000	65,000	96,035
Miscellaneous	40	40	0	0	0
Total Revenues	673,037	673,037	623,500	623,500	625,193
EXPENDITURES:					
General Government:					
Salaries	210,279	210,279	210,279	208,709	196,337
Fringe Benefits	0	0	0	0	0
Commodities	11,258	11,258	12,205	12,178	11,860
Services	6,535	6,535	8,938	9,465	6,102
Capital Outlay	0	0	0	0	0
Total Expenditures	228,072	228,072	231,422	230,352	214,299
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	444,965	444,965	392,078	393,148	410,894
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	444,965	444,965	392,078	393,148	410,894

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--PUBLIC PROPERTIES DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	1,282	1,282	1,282	0	12,000
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	8,118	8,118	18,986	9,350	6,841
Investment Earnings	0	0	0	0	0
Miscellaneous	1,253,917	1,253,917	1,234,289	295,184	256,945
Total Revenues	1,263,317	1,263,317	1,254,557	304,534	275,786
EXPENDITURES:					
General Government:					
Salaries	709,071	709,071	709,233	719,593	663,355
Fringe Benefits	0	0	0	0	0
Commodities	90,737	90,737	90,745	72,668	78,548
Services	1,717,916	1,717,916	1,730,141	1,421,647	1,351,081
Capital Outlay	204,087	204,087	990,507	55,000	232,176
Debt Service:					
Principal Retirement	52,500	52,500	52,500	52,500	52,500
Interest & Fiscal Charges	0	0	0	0	0
Total Expenditures	2,774,311	2,774,311	3,573,126	2,321,408	2,377,660
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,510,994)	(1,510,994)	(2,318,569)	(2,016,874)	(2,101,874)
OTHER FINANCING SOURCES (USES):					
Transfers In	631,484	631,484	644,484	631,484	645,831
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	631,484	631,484	644,484	631,484	645,831
NET CHANGE IN FUND BALANCE	(879,510)	(879,510)	(1,674,085)	(1,385,390)	(1,456,043)

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--REGIONAL OFFICE OF EDUCATION DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	0	0	0	0	0
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	200,528	200,528	200,528	200,528	194,930
Capital Outlay	0	0	0	0	0
Total Expenditures	200,528	200,528	200,528	200,528	194,930
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(200,528)	(200,528)	(200,528)	(200,528)	(194,930)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(200,528)	(200,528)	(200,528)	(200,528)	(194,930)

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--NATIONAL VOTER REGISTRATION ACT DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	0	0	0	0	0
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	3,900	3,900	148
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	3,900	3,900	148
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0	0	(3,900)	(3,900)	(148)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	0	0	(3,900)	(3,900)	(148)

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--CIRCUIT CLERK DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	6,500	6,500	6,500	6,500	6,500
Fines & Forfeitures	16,617	16,617	14,000	14,000	15,128
Licenses & Permits	0	0	0	0	0
Charges for Services	2,040,851	2,040,851	1,870,000	1,850,000	1,830,332
Investment Earnings	124,715	124,715	120,000	100,000	83,722
Miscellaneous	394	394	0	0	467
Total Revenues	2,189,077	2,189,077	2,010,500	1,970,500	1,936,149
EXPENDITURES:					
Justice & Public Safety:					
Salaries	871,480	871,480	874,298	862,097	840,479
Fringe Benefits	0	0	0	0	0
Commodities	68,737	68,737	69,946	57,375	53,133
Services	45,199	45,199	46,656	39,227	43,434
Capital Outlay	0	0	0	0	0
Total Expenditures	985,416	985,416	990,900	958,699	937,046
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,203,661	1,203,661	1,019,600	1,011,801	999,103
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	1,203,661	1,203,661	1,019,600	1,011,801	999,103

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND—CIRCUIT COURT DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	10,281	10,281	0	0	15,984
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	961	961	0	0	220
Total Revenues	11,242	11,242	0	0	16,204
EXPENDITURES:					
Justice & Public Safety:					
Salaries	457,964	457,964	458,771	452,243	462,691
Fringe Benefits	0	0	0	0	0
Commodities	19,354	19,354	19,766	19,040	19,600
Services	436,180	436,180	453,404	454,130	495,257
Capital Outlay	0	0	0	0	5,457
Total Expenditures	913,498	913,498	931,941	925,413	983,005
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(902,256)	(902,256)	(931,941)	(925,413)	(966,801)
OTHER FINANCING SOURCES (USES):					
Transfers In	10,000	10,000	10,000	10,000	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	10,000	10,000	10,000	10,000	0
NET CHANGE IN FUND BALANCE	(892,256)	(892,256)	(921,941)	(915,413)	(966,801)

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--JURY COMMISSION DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	0	0	0	0	0
EXPENDITURES:					
Justice & Public Safety:					
Salaries	23,987	23,987	26,628	26,064	23,707
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	23,987	23,987	26,628	26,064	23,707
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(23,987)	(23,987)	(26,628)	(26,064)	(23,707)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(23,987)	(23,987)	(26,628)	(26,064)	(23,707)

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--PUBLIC DEFENDER DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	124,838	124,838	92,997	92,997	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	18,116	18,116	20,000	20,000	17,227
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	33
Total Revenues	142,954	142,954	112,997	112,997	17,260
EXPENDITURES:					
Justice & Public Safety:					
Salaries	939,757	939,757	945,629	944,456	869,273
Fringe Benefits	0	0	0	0	0
Commodities	10,714	10,714	10,752	10,247	13,387
Services	34,093	34,093	34,250	34,755	32,253
Capital Outlay	0	0	0	0	2,887
Total Expenditures	984,564	984,564	990,631	989,458	917,800
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(841,610)	(841,610)	(877,634)	(876,461)	(900,540)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	438
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	438
NET CHANGE IN FUND BALANCE	(841,610)	(841,610)	(877,634)	(876,461)	(900,102)

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND—SHERIFF DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	460,962	460,962	415,273	381,940	402,867
Fines & Forfeitures	14,098	14,098	8,700	8,700	8,453
Licenses & Permits	0	0	0	0	0
Charges for Services	248,203	248,203	255,000	255,000	242,853
Investment Earnings	0	0	0	0	0
Miscellaneous	19,618	19,618	10,500	10,500	77,173
Total Revenues	742,881	742,881	689,473	656,140	731,346
EXPENDITURES:					
Justice & Public Safety:					
Salaries	3,407,772	3,407,772	3,431,375	3,327,744	3,293,502
Fringe Benefits	0	0	0	0	0
Commodities	216,971	216,971	219,471	213,377	224,808
Services	397,516	397,516	399,757	453,265	367,246
Capital Outlay	109,321	109,321	109,321	40,000	255,170
Total Expenditures	4,131,580	4,131,580	4,159,924	4,034,386	4,140,726
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,388,699)	(3,388,699)	(3,470,451)	(3,378,246)	(3,409,380)
OTHER FINANCING SOURCES (USES):					
Transfers In	250,000	250,000	250,000	250,000	0
Transfers Out	(1,088)	(1,088)	(1,089)	0	(2,963)
Net Other Financing Sources (Uses)	248,912	248,912	248,911	250,000	(2,963)
NET CHANGE IN FUND BALANCE	(3,139,787)	(3,139,787)	(3,221,540)	(3,128,246)	(3,412,343)

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--STATE'S ATTORNEY DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	289,403	289,403	268,506	268,506	269,108
Fines & Forfeitures	1,112,481	1,112,481	858,000	858,000	884,593
Licenses & Permits	0	0	0	0	0
Charges for Services	97,983	97,983	85,000	85,000	89,170
Investment Earnings	0	0	0	0	0
Miscellaneous	138	138	0	0	49
Total Revenues	1,500,005	1,500,005	1,211,506	1,211,506	1,242,920
EXPENDITURES:					
Justice & Public Safety:					
Salaries	1,955,985	1,955,985	1,972,628	1,957,935	1,799,302
Fringe Benefits	0	0	0	0	0
Commodities	40,815	40,815	42,414	34,020	41,387
Services	101,834	101,834	108,887	119,597	97,363
Capital Outlay	2,316	2,316	2,316	0	1,520
Total Expenditures	2,100,950	2,100,950	2,126,245	2,111,552	1,939,572
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(600,945)	(600,945)	(914,739)	(900,046)	(696,652)
OTHER FINANCING SOURCES (USES):					
Transfers In	68,509	68,509	69,324	69,324	50,366
Transfers Out	(6,345)	(6,345)	(7,200)	(7,200)	(5,166)
Net Other Financing Sources (Uses)	62,164	62,164	62,124	62,124	45,200
NET CHANGE IN FUND BALANCE	(538,781)	(538,781)	(852,615)	(837,922)	(651,452)

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--CORONER DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	6,500	6,500	8,500	8,500	1,361
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	11,914	11,914	12,829	11,000	12,934
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	33
Total Revenues	18,414	18,414	21,329	19,500	14,328
EXPENDITURES:					
Justice & Public Safety:					
Salaries	216,680	216,680	218,459	215,244	180,354
Fringe Benefits	0	0	0	0	0
Commodities	21,587	21,587	22,942	14,500	17,588
Services	185,889	185,889	198,037	139,050	136,395
Capital Outlay	0	0	0	2,000	0
Total Expenditures	424,156	424,156	439,438	370,794	334,337
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(405,742)	(405,742)	(418,109)	(351,294)	(320,009)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(405,742)	(405,742)	(418,109)	(351,294)	(320,009)

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--EMERGENCY MANAGEMENT AGENCY DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	31,392	31,392	40,000	40,000	278,092
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	31,392	31,392	40,000	40,000	278,092
EXPENDITURES:					
Justice & Public Safety:					
Salaries	90,874	90,874	90,876	89,999	88,184
Fringe Benefits	0	0	0	0	0
Commodities	5,065	5,065	5,800	5,800	4,055
Services	7,471	7,471	15,400	15,400	229,822
Capital Outlay	0	0	0	0	18,135
Total Expenditures	103,410	103,410	112,076	111,199	340,196
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(72,018)	(72,018)	(72,076)	(71,199)	(62,104)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(72,018)	(72,018)	(72,076)	(71,199)	(62,104)

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--JUVENILE DETENTION CENTER DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	740,524	740,524	973,048	973,048	1,091,474
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	10	10	0	0	126
Total Revenues	740,534	740,534	973,048	973,048	1,091,600
EXPENDITURES:					
Justice & Public Safety:					
Salaries	1,430,328	1,430,328	1,564,907	1,522,617	1,352,508
Fringe Benefits	0	0	0	0	0
Commodities	26,403	26,403	28,031	27,150	26,029
Services	128,875	128,875	129,463	130,598	124,211
Capital Outlay	0	0	3,215	0	1,700
Total Expenditures	1,585,606	1,585,606	1,725,616	1,680,365	1,504,448
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(845,072)	(845,072)	(752,568)	(707,317)	(412,848)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(845,072)	(845,072)	(752,568)	(707,317)	(412,848)

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--COURT SERVICES-PROBATION DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	390,970	390,970	594,258	594,258	569,521
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	522	522	0	0	1,022
Total Revenues	391,492	391,492	594,258	594,258	570,543
EXPENDITURES:					
Justice & Public Safety:					
Salaries	1,322,940	1,322,940	1,337,569	1,292,635	1,181,428
Fringe Benefits	0	0	0	0	0
Commodities	15,390	15,390	16,161	15,670	13,205
Services	14,511	14,511	15,542	18,994	8,538
Capital Outlay	0	0	0	0	0
Total Expenditures	1,352,841	1,352,841	1,369,272	1,327,299	1,203,171
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(961,349)	(961,349)	(775,014)	(733,041)	(632,628)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(961,349)	(961,349)	(775,014)	(733,041)	(632,628)

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--DEPUTY SHERIFF MERIT COMMISSION DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	0	0	0	0	0
EXPENDITURES:					
Justice & Public Safety:					
Salaries	315	315	2,000	2,000	405
Fringe Benefits	0	0	0	0	0
Commodities	4,448	4,448	4,449	1,500	0
Services	7,341	7,341	16,273	15,653	14,577
Capital Outlay	0	0	0	0	0
Total Expenditures	12,104	12,104	22,722	19,153	14,982
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(12,104)	(12,104)	(22,722)	(19,153)	(14,982)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(12,104)	(12,104)	(22,722)	(19,153)	(14,982)

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--CIRCUIT CLERK SUPPORT ENFORCEMENT DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	65,446	65,446	55,930	55,930	38,793
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	65,446	65,446	55,930	55,930	38,793
EXPENDITURES:					
Justice & Public Safety:					
Salaries	25,905	25,905	26,590	26,093	25,460
Fringe Benefits	9,558	9,558	9,824	9,824	9,116
Commodities	0	0	5,092	5,092	2,842
Services	324	324	2,870	2,870	300
Capital Outlay	0	0	0	0	0
Total Expenditures	35,787	35,787	44,376	43,879	37,718
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	29,659	29,659	11,554	12,051	1,075
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	29,659	29,659	11,554	12,051	1,075

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--CORRECTIONAL CENTER DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	228,407	228,407	151,000	140,500	204,072
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	676,889	676,889	673,500	673,500	613,780
Investment Earnings	0	0	0	0	0
Miscellaneous	11,854	11,854	11,400	11,400	22,229
Total Revenues	917,150	917,150	835,900	825,400	840,081
EXPENDITURES:					
Justice & Public Safety:					
Salaries	4,293,483	4,293,483	4,296,287	4,170,687	4,123,148
Fringe Benefits	0	0	0	0	0
Commodities	249,366	249,366	267,763	259,614	222,158
Services	1,139,706	1,139,706	1,152,886	1,197,729	1,091,305
Capital Outlay	15,629	15,629	20,629	0	52,882
Total Expenditures	5,698,184	5,698,184	5,737,565	5,628,030	5,489,493
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(4,781,034)	(4,781,034)	(4,901,665)	(4,802,630)	(4,649,412)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(4,781,034)	(4,781,034)	(4,901,665)	(4,802,630)	(4,649,412)

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--STATE'S ATTORNEY SUPPORT ENFORCEMENT DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	327,415	327,415	379,557	379,557	355,749
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	327,415	327,415	379,557	379,557	355,749
EXPENDITURES:					
Justice & Public Safety:					
Salaries	242,222	242,222	250,756	248,767	237,946
Fringe Benefits	64,917	64,917	74,144	74,144	65,305
Commodities	9,420	9,420	10,400	8,000	8,288
Services	12,368	12,368	14,804	14,778	12,427
Capital Outlay	4,645	4,645	5,702	1,628	3,931
Total Expenditures	333,572	333,572	355,806	347,317	327,897
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(6,157)	(6,157)	23,751	32,240	27,852
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(6,157)	(6,157)	23,751	32,240	27,852

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--SHERIFF'S D.A.R.E. & EXPLORER PROGRAMS DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	225	225	350	350	1,250
Total Revenues	225	225	350	350	1,250
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	350	350	822
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	350	350	822
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	225	225	0	0	428
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	225	225	0	0	428

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND—ZONING AND ENFORCEMENT DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	65,732	65,732	87,000	87,000	63,168
Charges for Services	3,467	3,467	22,600	22,600	20,220
Investment Earnings	0	0	0	0	0
Miscellaneous	5,116	5,116	0	0	577
Total Revenues	74,315	74,315	109,600	109,600	83,965
EXPENDITURES:					
Development:					
Salaries	252,484	252,484	255,603	250,103	229,322
Fringe Benefits	0	0	0	0	0
Commodities	4,975	4,975	6,970	6,600	7,608
Services	84,395	84,395	96,223	96,593	86,319
Capital Outlay	0	0	0	0	0
Total Expenditures	341,854	341,854	358,796	353,296	323,249
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(267,539)	(267,539)	(249,196)	(243,696)	(239,284)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(267,539)	(267,539)	(249,196)	(243,696)	(239,284)

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--GENERAL COUNTY DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$6,530,841	\$6,530,841	\$6,571,312	\$6,571,312	\$6,275,401
Hotel / Motel Tax	6,743	6,743	13,238	13,238	12,533
County Auto Rental Tax	19,633	19,633	18,899	18,899	19,494
Intergovernmental Revenue	10,345,634	10,345,634	10,424,456	10,424,456	10,282,609
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	28,140	28,140	40,000	40,000	23,200
Investment Earnings	41,537	41,537	116,018	116,018	81,026
Miscellaneous	0	0	0	0	130
Total Revenues	16,972,528	16,972,528	17,183,923	17,183,923	16,694,393
EXPENDITURES:					
General Government:					
Salaries	0	0	3,216	69,178	0
Fringe Benefits	369,545	376,578	377,883	357,027	322,049
Services	278,911	283,460	320,008	156,000	166,130
Capital Outlay	1,950	1,950	3,900	0	4,062
Justice & Public Safety:					
Salaries	0	0	13,398	288,164	0
Fringe Benefits	1,568,645	1,568,645	1,574,084	1,487,201	1,376,189
Services	98,838	98,838	98,839	4,000	3,775
Social Services:					
Services	26,500	26,500	27,220	27,220	26,500
Development:					
Fringe Benefits	25,627	25,627	25,716	24,296	22,135
Debt Service:					
Principal Retirement	51,360	51,360	51,360	51,409	122,959
Interest & Fiscal Charges	49	49	50	0	421
Total Expenditures	2,421,425	2,433,007	2,495,674	2,464,495	2,044,220
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	14,551,103	14,539,521	14,688,249	14,719,428	14,650,173
OTHER FINANCING SOURCES (USES):					
Transfers In	262,819	275,222	199,330	180,065	104,138
Transfers Out	(781,371)	(782,192)	(782,193)	(777,971)	(2,523,487)
Net Other Financing Sources (Uses)	(518,552)	(506,970)	(582,863)	(597,906)	(2,419,349)
NET CHANGE IN FUND BALANCE	14,032,551	14,032,551	14,105,386	14,121,522	12,230,824

SPECIAL REVENUE FUNDS

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

COUNTY OF CHAMPAIGN, ILLINOIS
 MENTAL HEALTH FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

<u>ASSETS</u>	<u>2007</u>	<u>2006</u>
Cash	\$188,655	\$401,026
Investments	1,250,000	1,000,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	3,214,276	3,047,338
Intergovernmental	0	0
Accrued Interest	2,963	3,464
Other	0	87
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u><u>4,655,894</u></u>	<u><u>4,451,915</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	11,676	10,186
Accounts Payable	7,124	55,037
Intergovernmental Payable	0	0
Due To Other Funds	11,553	11,969
Funds Held For Others	0	0
Deferred Revenues	<u>3,214,276</u>	<u>3,047,338</u>
Total Liabilities	<u>3,244,629</u>	<u>3,124,530</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>1,411,265</u>	<u>1,327,385</u>
Total Fund Balance (Deficit)	<u>1,411,265</u>	<u>1,327,385</u>
Total Liabilities and Fund Balance	<u><u>4,655,894</u></u>	<u><u>4,451,915</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
 MENTAL HEALTH FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$3,053,988	\$3,053,988	\$3,071,858	\$3,071,858	\$2,875,517
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	215,443	215,443	218,567	218,567	88,410
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	43,610	43,610	20,000	20,000	35,985
Miscellaneous	1,704	1,704	0	0	342
Total Revenues	3,314,745	3,314,745	3,310,425	3,310,425	3,000,254
EXPENDITURES:					
Health:					
Salaries	304,421	304,421	308,288	308,288	294,027
Fringe Benefits	74,441	74,441	82,246	82,246	71,966
Commodities	9,386	9,386	10,725	9,500	7,865
Services	2,838,292	2,838,292	2,925,748	2,905,391	2,601,459
Capital Outlay	4,325	4,325	5,000	5,000	6,550
Total Expenditures	3,230,865	3,230,865	3,332,007	3,310,425	2,981,867
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	83,880	83,880	(21,582)	0	18,387
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	83,880	83,880	(21,582)	0	18,387
FUND BALANCE (DEFICIT)--Beginning of Year	1,327,385	1,327,385	1,327,385	1,327,385	1,308,998
FUND BALANCE (DEFICIT)--End of Year	1,411,265	1,411,265	1,305,803	1,327,385	1,327,385
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		1,411,265			

COUNTY OF CHAMPAIGN, ILLINOIS
 DEVELOPMENTAL DISABILITY FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$153,603	\$357,733
Investments	1,400,000	1,150,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	3,146,437	2,981,287
Intergovernmental	0	0
Accrued Interest	2,963	2,272
Other	0	0
Due From Other Funds	0	0
Total Assets	4,703,003	4,491,292
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	355	2,970
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	3,146,437	2,981,287
Total Liabilities	3,146,792	2,984,257
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	1,556,211	1,507,035
Total Fund Balance (Deficit)	1,556,211	1,507,035
Total Liabilities and Fund Balance	4,703,003	4,491,292

COUNTY OF CHAMPAIGN, ILLINOIS
 DEVELOPMENTAL DISABILITY FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$2,990,820	\$2,990,820	\$3,000,188	\$3,000,188	\$2,812,740
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	47,078	47,078	15,000	15,000	27,857
Miscellaneous	12,482	12,482	6,000	0	0
Total Revenues	<u>3,050,380</u>	<u>3,050,380</u>	<u>3,021,188</u>	<u>3,015,188</u>	<u>2,840,597</u>
EXPENDITURES:					
Health:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	3,001,204	3,001,204	3,021,188	3,015,188	2,185,863
Capital Outlay	0	0	0	0	0
Total Expenditures	<u>3,001,204</u>	<u>3,001,204</u>	<u>3,021,188</u>	<u>3,015,188</u>	<u>2,185,863</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>49,176</u>	<u>49,176</u>	<u>0</u>	<u>0</u>	<u>654,734</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET CHANGE IN FUND BALANCE	49,176	49,176	0	0	654,734
FUND BALANCE (DEFICIT)—Beginning of Year	<u>1,507,035</u>	<u>1,507,035</u>	<u>1,507,035</u>	<u>1,507,035</u>	<u>852,301</u>
FUND BALANCE (DEFICIT)—End of Year	<u>1,556,211</u>	<u>1,556,211</u>	<u>1,507,035</u>	<u>1,507,035</u>	<u>1,507,035</u>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		<u>1,556,211</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY MOTOR FUEL TAX FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$2,218,463	\$1,564,955
Investments	6,536,000	5,071,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	187,238	217,652
Accrued Interest	24,692	35,496
Other	0	0
Due From Other Funds	0	0
Total Assets	8,966,393	6,889,103
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	4,122	3,592
Accounts Payable	247,052	232,248
Intergovernmental Payable	0	0
Due To Other Funds	0	10,723
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	251,174	246,563
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	8,715,219	6,642,540
Total Fund Balance (Deficit)	8,715,219	6,642,540
Total Liabilities and Fund Balance	8,966,393	6,889,103

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY MOTOR FUEL TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	2,858,627	2,858,627	2,937,773	2,937,773	2,968,056
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	354,199	354,199	200,000	200,000	504,105
Miscellaneous	100	100	0	0	0
Total Revenues	3,212,926	3,212,926	3,137,773	3,137,773	3,472,161
EXPENDITURES:					
Highways & Bridges:					
Salaries	117,799	117,799	117,800	117,761	113,825
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	538,213	538,213	1,409,961	1,410,000	751,621
Capital Outlay	484,235	484,235	2,050,000	2,050,000	1,683,471
Total Expenditures	1,140,247	1,140,247	3,577,761	3,577,761	2,548,917
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,072,679	2,072,679	(439,988)	(439,988)	923,244
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	(4,562,181)
Net Other Financing Sources (Uses)	0	0	0	0	(4,562,181)
NET CHANGE IN FUND BALANCE	2,072,679	2,072,679	(439,988)	(439,988)	(3,638,937)
FUND BALANCE (DEFICIT)--Beginning of Year	6,642,540	6,642,540	6,642,540	6,642,540	10,281,477
FUND BALANCE (DEFICIT)--End of Year	8,715,219	8,715,219	6,202,552	6,202,552	6,642,540
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		8,715,219			

COUNTY OF CHAMPAIGN, ILLINOIS
 REGIONAL PLANNING COMMISSION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$293,428	\$250
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	817,918	108,434
Accrued Interest	0	0
Other	2,845	3,232
Due From Other Funds	76,117	55,116
Advances to Other Funds	255,000	221,609
Total Assets	1,445,308	388,641
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	90,035	57,155
Accounts Payable	264,677	67,330
Intergovernmental Payable	0	0
Due To Other Funds	151,722	250,133
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	506,434	374,618
 FUND BALANCE (DEFICIT):		
Reserved for Long Term Receivables	255,000	221,609
Unreserved, Undesignated	683,874	(207,586)
Total Fund Balance (Deficit)	938,874	14,023
Total Liabilities and Fund Balance	1,445,308	388,641

COUNTY OF CHAMPAIGN, ILLINOIS
 REGIONAL PLANNING COMMISSION FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	5,785,373	5,785,373	13,119,621	3,038,421	2,279,884
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	859,529	859,529	1,015,079	842,679	634,676
Investment Earnings	1,479	1,479	0	0	0
Miscellaneous	58,011	58,011	108,500	108,500	55,326
Total Revenues	6,704,392	6,704,392	14,243,200	3,989,600	2,969,886
EXPENDITURES:					
Development:					
Salaries	1,945,899	1,945,899	3,946,349	2,586,007	1,697,702
Fringe Benefits	496,726	496,726	563,830	517,070	433,737
Commodities	150,565	150,565	408,862	247,390	84,377
Services	3,432,409	3,432,409	10,148,142	1,677,306	911,966
Capital Outlay	194,384	194,384	512,200	102,650	14,604
Total Expenditures	6,219,983	6,219,983	15,579,383	5,130,423	3,142,386
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	484,409	484,409	(1,336,183)	(1,140,823)	(172,500)
OTHER FINANCING SOURCES (USES):					
Transfers In	767,613	497,280	693,198	660,628	437,578
Transfers Out	(327,171)	(327,171)	(467,360)	(347,000)	(254,021)
Net Other Financing Sources (Uses)	440,442	170,109	225,838	313,628	183,557
NET CHANGE IN FUND BALANCE	924,851	654,518	(1,110,345)	(827,195)	11,057
FUND BALANCE (DEFICIT)--Beginning of Year	14,023	(274,211)	(274,211)	(274,211)	2,966
FUND BALANCE (DEFICIT)--End of Year	938,874	380,307	(1,384,556)	(1,101,406)	14,023
Revenues/Sources Conversion to GAAP Basis		270,333			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		288,234			
GAAP Basis Fund Balance (Deficit)		938,874			

COUNTY OF CHAMPAIGN, ILLINOIS
 REGIONAL PLANNING COMMISSION ECONOMIC DEVELOPMENT LOAN FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

<u>ASSETS</u>	<u>2007</u>	<u>2006</u>
Cash	\$16,916	\$473,516
Investments	1,100,000	2,300,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Program Loans--Current Portion	399,513	304,109
Accrued Interest	16,134	22,547
Other	0	0
Due From Other Funds	4,375	142,840
Program Loans Receivable--Long Term Portion	<u>4,224,360</u>	<u>2,693,826</u>
 Total Assets	 <u><u>5,761,298</u></u>	 <u><u>5,936,838</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	12,911	31,911
Funds Held For Others	0	0
Deferred Revenues	0	0
Advances from Other Funds	<u>255,000</u>	<u>221,609</u>
 Total Liabilities	 <u>267,911</u>	 <u>253,520</u>
 FUND BALANCE (DEFICIT):		
Reserved for Long Term Receivables	4,224,360	2,693,826
Unreserved, Undesignated	<u>1,269,027</u>	<u>2,989,492</u>
 Total Fund Balance (Deficit)	 <u>5,493,387</u>	 <u>5,683,318</u>
 Total Liabilities and Fund Balance	 <u><u>5,761,298</u></u>	 <u><u>5,936,838</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
 REGIONAL PLANNING COMMISSION ECONOMIC DEVELOPMENT LOAN FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	50,847	50,847	85,000	85,000	51,585
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Interest on Program Loans	168,191	168,191	102,000	102,000	98,309
Investment Earnings	128,837	128,837	120,000	120,000	138,083
Miscellaneous	14,787	14,787	0	0	0
Total Revenues	362,662	362,662	307,000	307,000	287,977
EXPENDITURES:					
Development:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	25,000	25,000	36,456
Bad Debts	92,666	92,666	136,000	71,000	6,770
Capital Outlay	0	0	0	0	0
Total Expenditures	92,666	92,666	161,000	96,000	43,226
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	269,996	269,996	146,000	211,000	244,751
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(459,927)	(459,927)	(504,570)	(237,000)	(201,480)
Net Other Financing Sources (Uses)	(459,927)	(459,927)	(504,570)	(237,000)	(201,480)
NET CHANGE IN FUND BALANCE	(189,931)	(189,931)	(358,570)	(26,000)	43,271
FUND BALANCE (DEFICIT)--Beginning of Year	5,683,318	5,683,318	5,683,318	5,683,318	5,640,047
FUND BALANCE (DEFICIT)--End of Year	5,493,387	5,493,387	5,324,748	5,657,318	5,683,318
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		5,493,387			

COUNTY OF CHAMPAIGN, ILLINOIS
GEOGRAPHIC INFORMATION SYSTEM FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2007 and 2006

<u>ASSETS</u>	<u>2007</u>	<u>2006</u>
Cash	\$106,168	\$74,173
Investments	450,000	450,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	6,353	0
Other	0	0
Due From Other Funds	<u>22,043</u>	<u>24,114</u>
Total Assets	<u><u>584,564</u></u>	<u><u>548,287</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	29,760	0
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
Total Liabilities	<u>29,760</u>	<u>0</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>554,804</u>	<u>548,287</u>
Total Fund Balance (Deficit)	<u>554,804</u>	<u>548,287</u>
Total Liabilities and Fund Balance	<u><u>584,564</u></u>	<u><u>548,287</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
GEOGRAPHIC INFORMATION SYSTEM FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	304,018	304,018	330,000	330,000	319,724
Investment Earnings	27,566	27,566	17,500	17,500	23,392
Miscellaneous	0	0	0	0	0
Total Revenues	331,584	331,584	347,500	347,500	343,116
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	275,867	275,867	411,930	261,930	253,556
Capital Outlay	0	0	7,500	7,500	17,620
Total Expenditures	275,867	275,867	419,430	269,430	271,176
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	55,717	55,717	(71,930)	78,070	71,940
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(49,200)	(49,200)	(60,215)	(60,215)	(22,911)
Net Other Financing Sources (Uses)	(49,200)	(49,200)	(60,215)	(60,215)	(22,911)
NET CHANGE IN FUND BALANCE	6,517	6,517	(132,145)	17,855	49,029
FUND BALANCE (DEFICIT)--Beginning of Year	548,287	548,287	548,287	548,287	499,258
FUND BALANCE (DEFICIT)--End of Year	554,804	554,804	416,142	566,142	548,287
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		554,804			

COUNTY OF CHAMPAIGN, ILLINOIS
 WORKING CASH FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$11,452	\$8,804
Investments	385,000	388,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	396,452	396,804
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	18,738	19,090
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	18,738	19,090
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	377,714	377,714
Total Fund Balance (Deficit)	377,714	377,714
Total Liabilities and Fund Balance	396,452	396,804

COUNTY OF CHAMPAIGN, ILLINOIS
WORKING CASH FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	18,738	18,738	12,000	12,000	16,861
Miscellaneous	0	0	0	0	0
Total Revenues	18,738	18,738	12,000	12,000	16,861
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	18,738	18,738	12,000	12,000	16,861
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(18,738)	(18,738)	(18,738)	(12,000)	(19,090)
Net Other Financing Sources (Uses)	(18,738)	(18,738)	(18,738)	(12,000)	(19,090)
NET CHANGE IN FUND BALANCE	0	0	(6,738)	0	(2,229)
FUND BALANCE (DEFICIT)—Beginning of Year	377,714	377,714	377,714	377,714	379,943
FUND BALANCE (DEFICIT)—End of Year	377,714	377,714	370,976	377,714	377,714
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		377,714			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY CLERK DEATH CERTIFICATE SURCHARGE FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2007 and 2006

<u>ASSETS</u>	<u>2007</u>	<u>2006</u>
Cash	\$438	\$768
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u><u>438</u></u>	<u><u>768</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	206	768
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
Total Liabilities	<u>206</u>	<u>768</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>232</u>	<u>0</u>
Total Fund Balance (Deficit)	<u>232</u>	<u>0</u>
Total Liabilities and Fund Balance	<u><u>438</u></u>	<u><u>768</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY CLERK DEATH CERTIFICATE SURCHARGE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	2,492	2,492	4,000	4,000	2,476
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	2,492	2,492	4,000	4,000	2,476
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	2,260	2,260	4,000	4,000	2,588
Capital Outlay	0	0	0	0	0
Total Expenditures	2,260	2,260	4,000	4,000	2,588
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	232	232	0	0	(112)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	232	232	0	0	(112)
FUND BALANCE (DEFICIT)--Beginning of Year	0	0	0	0	112
FUND BALANCE (DEFICIT)--End of Year	232	232	0	0	0
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		232			

COUNTY OF CHAMPAIGN, ILLINOIS
RECORDER'S AUTOMATION FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$269,887	\$228,839
Investments	350,000	350,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	4,840	0
Other	0	0
Due From Other Funds	17,862	12,130
Total Assets	642,589	590,969
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	2,030	1,784
Accounts Payable	2,946	4,585
Intergovernmental Payable	0	0
Due To Other Funds	1,385	288
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	6,361	6,657
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	636,228	584,312
Total Fund Balance (Deficit)	636,228	584,312
Total Liabilities and Fund Balance	642,589	590,969

COUNTY OF CHAMPAIGN, ILLINOIS
RECORDER'S AUTOMATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	151,724	151,724	90,000	90,000	145,217
Investment Earnings	28,489	28,489	18,000	18,000	25,423
Miscellaneous	66,783	66,783	50,000	50,000	16,389
Total Revenues	246,996	246,996	158,000	158,000	187,029
EXPENDITURES:					
General Government:					
Salaries	54,236	54,236	54,522	54,522	50,009
Fringe Benefits	14,669	14,669	19,669	19,669	13,571
Commodities	8,148	8,148	12,350	21,350	2,262
Services	79,267	79,267	108,010	89,010	53,837
Capital Outlay	38,760	38,760	40,000	50,000	51,517
Total Expenditures	195,080	195,080	234,551	234,551	171,196
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	51,916	51,916	(76,551)	(76,551)	15,833
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	51,916	51,916	(76,551)	(76,551)	15,833
FUND BALANCE (DEFICIT)--Beginning of Year	584,312	584,312	584,312	584,312	568,479
FUND BALANCE (DEFICIT)--End of Year	636,228	636,228	507,761	507,761	584,312
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		636,228			

COUNTY OF CHAMPAIGN, ILLINOIS
 TAX SALE AUTOMATION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$58,835	\$30,044
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	135
Due From Other Funds	0	23,715
Total Assets	58,835	53,894
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	1,916
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	0	1,916
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	58,835	51,978
Total Fund Balance (Deficit)	58,835	51,978
Total Liabilities and Fund Balance	58,835	53,894

COUNTY OF CHAMPAIGN, ILLINOIS
TAX SALE AUTOMATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	25,977	25,977	20,600	20,600	28,091
Investment Earnings	2,401	2,401	1,700	1,700	2,111
Miscellaneous	0	0	0	0	250
Total Revenues	28,378	28,378	22,300	22,300	30,452
EXPENDITURES:					
General Government:					
Salaries	4,109	4,109	9,000	9,000	5,995
Fringe Benefits	466	466	1,071	1,071	708
Commodities	1,140	1,140	1,570	2,000	1,706
Services	12,342	12,342	12,421	9,200	11,222
Capital Outlay	3,464	3,464	4,209	3,000	3,992
Total Expenditures	21,521	21,521	28,271	24,271	23,623
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	6,857	6,857	(5,971)	(1,971)	6,829
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	6,857	6,857	(5,971)	(1,971)	6,829
FUND BALANCE (DEFICIT)—Beginning of Year	51,978	51,978	51,978	51,978	45,149
FUND BALANCE (DEFICIT)—End of Year	58,835	58,835	46,007	50,007	51,978
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		58,835			

COUNTY OF CHAMPAIGN, ILLINOIS
PROPERTY TAX INTEREST FEE FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$62,487	\$46,072
Investments	100,000	100,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	162,487	146,072
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	62,000	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	62,000	0
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	100,487	146,072
Total Fund Balance (Deficit)	100,487	146,072
Total Liabilities and Fund Balance	162,487	146,072

COUNTY OF CHAMPAIGN, ILLINOIS
PROPERTY TAX INTEREST FEE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	48,360	48,360	36,000	36,000	42,600
Investment Earnings	8,055	8,055	5,000	5,000	3,754
Miscellaneous	0	0	0	0	0
Total Revenues	56,415	56,415	41,000	41,000	46,354
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	56,415	56,415	41,000	41,000	46,354
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(102,000)	(102,000)	(102,000)	(40,000)	(12,500)
Net Other Financing Sources (Uses)	(102,000)	(102,000)	(102,000)	(40,000)	(12,500)
NET CHANGE IN FUND BALANCE	(45,585)	(45,585)	(61,000)	1,000	33,854
FUND BALANCE (DEFICIT)—Beginning of Year	146,072	146,072	146,072	146,072	112,218
FUND BALANCE (DEFICIT)—End of Year	100,487	100,487	85,072	147,072	146,072
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		100,487			

COUNTY OF CHAMPAIGN, ILLINOIS
 ELECTION ASSISTANCE / ACCESSIBILITY GRANT FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$13,297	\$136,208
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	12,412	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	25,709	136,208
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	2,383	107,020
Intergovernmental Payable	0	0
Due To Other Funds	0	10,173
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	2,383	117,193
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	23,326	19,015
Total Fund Balance (Deficit)	23,326	19,015
Total Liabilities and Fund Balance	25,709	136,208

COUNTY OF CHAMPAIGN, ILLINOIS
 ELECTION ASSISTANCE / ACCESSIBILITY GRANT FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	18,812	18,812	0	0	1,215,106
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	855	855	0	0	8,048
Miscellaneous	0	0	0	0	0
Total Revenues	19,667	19,667	0	0	1,223,154
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	2,383	2,383	3,040	10,000	116,828
Services	12,973	12,973	13,350	0	51,384
Capital Outlay	0	0	12,610	0	1,083,215
Total Expenditures	15,356	15,356	29,000	10,000	1,251,427
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	4,311	4,311	(29,000)	(10,000)	(28,273)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	4,311	4,311	(29,000)	(10,000)	(28,273)
FUND BALANCE (DEFICIT)—Beginning of Year	19,015	19,015	19,015	19,015	47,288
FUND BALANCE (DEFICIT)—End of Year	23,326	23,326	(9,985)	9,015	19,015
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		23,326			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY CLERK'S AUTOMATION FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$96,300	\$94,252
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	96,300	94,252
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	561	286
Accounts Payable	1,041	547
Intergovernmental Payable	0	0
Due To Other Funds	171	47
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	1,773	880
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	94,527	93,372
Total Fund Balance (Deficit)	94,527	93,372
Total Liabilities and Fund Balance	96,300	94,252

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY CLERK'S AUTOMATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	26,322	26,322	20,000	20,000	26,446
Investment Earnings	4,019	4,019	3,000	3,000	4,022
Miscellaneous	7,286	7,286	10,000	10,000	7,366
Total Revenues	37,627	37,627	33,000	33,000	37,834
EXPENDITURES:					
General Government:					
Salaries	7,900	7,900	15,524	15,524	11,538
Fringe Benefits	1,274	1,274	2,881	2,881	1,757
Commodities	26,318	26,318	34,500	16,000	9,592
Services	980	980	16,500	18,000	4,378
Capital Outlay	0	0	3,000	20,000	7,141
Total Expenditures	36,472	36,472	72,405	72,405	34,406
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,155	1,155	(39,405)	(39,405)	3,428
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	1,155	1,155	(39,405)	(39,405)	3,428
FUND BALANCE (DEFICIT)--Beginning of Year	93,372	93,372	93,372	93,372	89,944
FUND BALANCE (DEFICIT)--End of Year	94,527	94,527	53,967	53,967	93,372
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		94,527			

COUNTY OF CHAMPAIGN, ILLINOIS
SOLID WASTE MANAGEMENT FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$72,306	\$73,349
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	72,306	73,349
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	0	0
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	72,306	73,349
Total Fund Balance (Deficit)	72,306	73,349
Total Liabilities and Fund Balance	72,306	73,349

COUNTY OF CHAMPAIGN, ILLINOIS
SOLID WASTE MANAGEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	953	953	1,150	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	1,400	1,400	1,500	1,500	1,550
Charges for Services	0	0	0	0	0
Investment Earnings	3,042	3,042	3,500	3,500	3,394
Miscellaneous	0	0	0	0	0
Total Revenues	5,395	5,395	6,150	5,000	4,944
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	719	719	719	500	312
Services	3,227	3,227	4,156	2,675	632
Capital Outlay	0	0	0	0	0
Total Expenditures	3,946	3,946	4,875	3,175	944
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,449	1,449	1,275	1,825	4,000
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(2,492)	(2,492)	(3,500)	(3,500)	(3,097)
Net Other Financing Sources (Uses)	(2,492)	(2,492)	(3,500)	(3,500)	(3,097)
NET CHANGE IN FUND BALANCE	(1,043)	(1,043)	(2,225)	(1,675)	903
FUND BALANCE (DEFICIT)—Beginning of Year	73,349	73,349	73,349	73,349	72,446
FUND BALANCE (DEFICIT)—End of Year	72,306	72,306	71,124	71,674	73,349
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		72,306			

COUNTY OF CHAMPAIGN, ILLINOIS
ANIMAL CONTROL FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2007 and 2006

<u>ASSETS</u>	<u>2007</u>	<u>2006</u>
Cash	\$76,289	\$95,964
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	26,112	912
Accrued Interest	0	0
Other	549	1,275
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u><u>102,950</u></u>	<u><u>98,151</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	8,995	7,584
Accounts Payable	9,605	16,805
Intergovernmental Payable	0	0
Due To Other Funds	31,235	19,875
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
Total Liabilities	<u>49,835</u>	<u>44,264</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>53,115</u>	<u>53,887</u>
Total Fund Balance (Deficit)	<u>53,115</u>	<u>53,887</u>
Total Liabilities and Fund Balance	<u><u>102,950</u></u>	<u><u>98,151</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
ANIMAL CONTROL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	198,545	198,545	191,431	191,431	198,057
Fines & Forfeitures	7,008	7,008	5,000	5,000	4,245
Licenses & Permits	210,405	210,405	217,000	217,000	202,057
Charges for Services	47,955	47,955	52,150	52,150	40,923
Investment Earnings	3,503	3,503	2,500	2,500	2,854
Miscellaneous	393	393	0	0	10,109
Total Revenues	467,809	467,809	468,081	468,081	458,245
EXPENDITURES:					
Justice & Public Safety:					
Salaries	237,473	237,473	252,879	252,879	247,289
Fringe Benefits	86,765	86,765	104,150	104,150	74,848
Commodities	52,407	52,407	59,093	65,150	64,057
Services	62,855	62,855	76,942	70,100	67,051
Capital Outlay	6,497	6,497	7,770	2,000	7,244
Total Expenditures	445,997	445,997	500,834	494,279	460,489
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	21,812	21,812	(32,753)	(26,198)	(2,244)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(22,584)	(22,584)	(22,584)	(22,584)	0
Net Other Financing Sources (Uses)	(22,584)	(22,584)	(22,584)	(22,584)	0
NET CHANGE IN FUND BALANCE	(772)	(772)	(55,337)	(48,782)	(2,244)
FUND BALANCE (DEFICIT)—Beginning of Year	53,887	53,887	53,887	53,887	56,131
FUND BALANCE (DEFICIT)—End of Year	53,115	53,115	(1,450)	5,105	53,887
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		53,115			

COUNTY OF CHAMPAIGN, ILLINOIS
LAW LIBRARY FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$138,061	\$117,783
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	138,061	117,783
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	384	336
Accounts Payable	3,226	4,772
Intergovernmental Payable	0	0
Due To Other Funds	185	55
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	3,795	5,163
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	134,266	112,620
Total Fund Balance (Deficit)	134,266	112,620
Total Liabilities and Fund Balance	138,061	117,783

COUNTY OF CHAMPAIGN, ILLINOIS
LAW LIBRARY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	78,204	78,204	66,000	66,000	67,740
Investment Earnings	4,748	4,748	225	225	4,410
Miscellaneous	0	0	0	0	20
Total Revenues	<u>82,952</u>	<u>82,952</u>	<u>66,225</u>	<u>66,225</u>	<u>72,170</u>
EXPENDITURES:					
Justice & Public Safety:					
Salaries	9,931	9,931	9,931	9,741	9,740
Fringe Benefits	1,656	1,656	3,276	3,466	1,558
Commodities	35,657	35,657	35,699	39,030	33,859
Services	132	132	150	750	150
Capital Outlay	3,930	3,930	3,931	0	0
Total Expenditures	<u>51,306</u>	<u>51,306</u>	<u>52,987</u>	<u>52,987</u>	<u>45,307</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>31,646</u>	<u>31,646</u>	<u>13,238</u>	<u>13,238</u>	<u>26,863</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(10,000)	(10,000)	(10,000)	(10,000)	0
Net Other Financing Sources (Uses)	<u>(10,000)</u>	<u>(10,000)</u>	<u>(10,000)</u>	<u>(10,000)</u>	<u>0</u>
NET CHANGE IN FUND BALANCE	21,646	21,646	3,238	3,238	26,863
FUND BALANCE (DEFICIT)—Beginning of Year	<u>112,620</u>	<u>112,620</u>	<u>112,620</u>	<u>112,620</u>	<u>85,757</u>
FUND BALANCE (DEFICIT)—End of Year	<u>134,266</u>	<u>134,266</u>	<u>115,858</u>	<u>115,858</u>	<u>112,620</u>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		<u>134,266</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
PUBLIC SAFETY SALES TAX FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2007 and 2006

<u>ASSETS</u>	<u>2007</u>	<u>2006</u>
Cash	\$331,776	\$51,404
Investments	5,755,000	5,555,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	371,569	354,751
Accrued Interest	60,722	65,544
Other	0	0
Due From Other Funds	<u>31,200</u>	<u>0</u>
Total Assets	<u><u>6,550,267</u></u>	<u><u>6,026,699</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	858,900	722,519
Funds Held For Others	21,657	0
Deferred Revenues	<u>0</u>	<u>0</u>
Total Liabilities	<u>880,557</u>	<u>722,519</u>
 FUND BALANCE (DEFICIT):		
Reserved for Debt Service	1,308,700	1,195,898
Unreserved, Undesignated	<u>4,361,010</u>	<u>4,108,282</u>
Total Fund Balance (Deficit)	<u>5,669,710</u>	<u>5,304,180</u>
Total Liabilities and Fund Balance	<u><u>6,550,267</u></u>	<u><u>6,026,699</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
PUBLIC SAFETY SALES TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	4,325,591	4,325,591	4,399,167	4,399,167	4,220,430
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	227,348	227,348	125,000	125,000	201,488
Miscellaneous	1,112	1,112	0	0	1,521
Total Revenues	4,554,051	4,554,051	4,524,167	4,524,167	4,423,439
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	34	34	34	0	0
Services	238,476	238,476	566,624	491,387	258,250
Capital Outlay	0	0	0	0	0
Debt Service:					
Principal Retirement	393,725	393,725	443,726	443,591	750,505
Interest & Fiscal Charges	1,367,916	1,367,916	1,367,919	1,365,477	1,370,958
Total Expenditures	2,000,151	2,000,151	2,378,303	2,300,455	2,379,713
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,553,900	2,553,900	2,145,864	2,223,712	2,043,726
OTHER FINANCING SOURCES (USES):					
Transfers In	93,600	93,600	93,600	93,600	53,000
Transfers Out	(2,281,970)	(2,281,970)	(2,383,322)	(2,172,300)	(1,963,414)
Net Other Financing Sources (Uses)	(2,188,370)	(2,188,370)	(2,289,722)	(2,078,700)	(1,910,414)
NET CHANGE IN FUND BALANCE	365,530	365,530	(143,858)	145,012	133,312
FUND BALANCE (DEFICIT)--Beginning of Year	5,304,180	5,304,180	5,304,180	5,304,180	5,170,868
FUND BALANCE (DEFICIT)--End of Year	5,669,710	5,669,710	5,160,322	5,449,192	5,304,180
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		5,669,710			

COUNTY OF CHAMPAIGN, ILLINOIS
 DELINQUENCY PREVENTION GRANTS FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

<u>ASSETS</u>	<u>2007</u>	<u>2006</u>
Cash	\$113,636	\$101,736
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	<u>113,636</u>	<u>101,736</u>
<u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	<u>0</u>	<u>0</u>
FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>113,636</u>	<u>101,736</u>
Total Fund Balance (Deficit)	<u>113,636</u>	<u>101,736</u>
Total Liabilities and Fund Balance	<u>113,636</u>	<u>101,736</u>

COUNTY OF CHAMPAIGN, ILLINOIS
 DELINQUENCY PREVENTION GRANTS FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	2,277	2,277	0	0	3,048
Miscellaneous	0	0	0	0	0
Total Revenues	2,277	2,277	0	0	3,048
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	201,399	201,399	213,008	213,008	80,795
Capital Outlay	0	0	0	0	0
Total Expenditures	201,399	201,399	213,008	213,008	80,795
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(199,122)	(199,122)	(213,008)	(213,008)	(77,747)
OTHER FINANCING SOURCES (USES):					
Transfers In	211,022	211,022	213,008	213,008	179,483
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	211,022	211,022	213,008	213,008	179,483
NET CHANGE IN FUND BALANCE	11,900	11,900	0	0	101,736
FUND BALANCE (DEFICIT)—Beginning of Year	101,736	101,736	101,736	101,736	0
FUND BALANCE (DEFICIT)—End of Year	113,636	113,636	101,736	101,736	101,736
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		113,636			

COUNTY OF CHAMPAIGN, ILLINOIS
SHERIFF DRUG FORFEITURES FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$88,991	\$62,813
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	1,000
Due From Other Funds	0	515
Total Assets	88,991	64,328
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	344	1,977
Intergovernmental Payable	2,529	2,529
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	2,873	4,506
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	86,118	59,822
Total Fund Balance (Deficit)	86,118	59,822
Total Liabilities and Fund Balance	88,991	64,328

COUNTY OF CHAMPAIGN, ILLINOIS
SHERIFF DRUG FORFEITURES FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	36,405	36,405	15,000	15,000	30,429
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	3,496	3,496	450	450	1,791
Miscellaneous	0	0	0	0	4,715
Total Revenues	<u>39,901</u>	<u>39,901</u>	<u>15,450</u>	<u>15,450</u>	<u>36,935</u>
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	6,060
Services	13,605	13,605	37,500	37,500	11,731
Capital Outlay	0	0	0	0	1,101
Total Expenditures	<u>13,605</u>	<u>13,605</u>	<u>37,500</u>	<u>37,500</u>	<u>18,892</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>26,296</u>	<u>26,296</u>	<u>(22,050)</u>	<u>(22,050)</u>	<u>18,043</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	19,841
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>19,841</u>
NET CHANGE IN FUND BALANCE	26,296	26,296	(22,050)	(22,050)	37,884
FUND BALANCE (DEFICIT)—Beginning of Year	<u>59,822</u>	<u>59,822</u>	<u>59,822</u>	<u>59,822</u>	<u>21,938</u>
FUND BALANCE (DEFICIT)—End of Year	<u>86,118</u>	<u>86,118</u>	<u>37,772</u>	<u>37,772</u>	<u>59,822</u>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		<u>86,118</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT'S AUTOMATION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

<u>ASSETS</u>	<u>2007</u>	<u>2006</u>
Cash	\$244,555	\$181,630
Investments	150,000	150,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	64,739
Total Assets	<u>394,555</u>	<u>396,369</u>
<u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	1,589
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	53,388	22,993
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	<u>53,388</u>	<u>24,582</u>
FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>341,167</u>	<u>371,787</u>
Total Fund Balance (Deficit)	<u>341,167</u>	<u>371,787</u>
Total Liabilities and Fund Balance	<u>394,555</u>	<u>396,369</u>

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT'S AUTOMATION FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	177,176	177,176	160,000	160,000	161,991
Investment Earnings	17,308	17,308	9,500	9,500	11,416
Miscellaneous	0	0	0	0	0
Total Revenues	<u>194,484</u>	<u>194,484</u>	<u>169,500</u>	<u>169,500</u>	<u>173,407</u>
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	46,080
Fringe Benefits	0	0	0	0	7,419
Commodities	20,539	20,539	21,689	1,150	796
Services	111,249	111,249	140,153	141,263	111,826
Capital Outlay	62,116	62,116	178,471	197,900	0
Total Expenditures	<u>193,904</u>	<u>193,904</u>	<u>340,313</u>	<u>340,313</u>	<u>166,121</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>580</u>	<u>580</u>	<u>(170,813)</u>	<u>(170,813)</u>	<u>7,286</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	64,739
Transfers Out	(31,200)	(31,200)	(31,200)	(31,200)	0
Net Other Financing Sources (Uses)	<u>(31,200)</u>	<u>(31,200)</u>	<u>(31,200)</u>	<u>(31,200)</u>	<u>64,739</u>
NET CHANGE IN FUND BALANCE	(30,620)	(30,620)	(202,013)	(202,013)	72,025
FUND BALANCE (DEFICIT)--Beginning of Year	<u>371,787</u>	<u>371,787</u>	<u>371,787</u>	<u>371,787</u>	<u>299,762</u>
FUND BALANCE (DEFICIT)--End of Year	<u><u>341,167</u></u>	<u><u>341,167</u></u>	<u><u>169,774</u></u>	<u><u>169,774</u></u>	<u><u>371,787</u></u>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		<u><u>341,167</u></u>			

COUNTY OF CHAMPAIGN, ILLINOIS
CHILD SUPPORT SERVICES FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2007 and 2006

<u>ASSETS</u>	<u>2007</u>	<u>2006</u>
Cash	\$237,752	\$184,653
Investments	225,000	225,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u><u>462,752</u></u>	<u><u>409,653</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	730
Accounts Payable	43	3,573
Intergovernmental Payable	0	0
Due To Other Funds	3,780	4,391
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
Total Liabilities	<u>3,823</u>	<u>8,694</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>458,929</u>	<u>400,959</u>
Total Fund Balance (Deficit)	<u>458,929</u>	<u>400,959</u>
Total Liabilities and Fund Balance	<u><u>462,752</u></u>	<u><u>409,653</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
CHILD SUPPORT SERVICES FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	58,746	58,746	55,000	55,000	61,895
Investment Earnings	21,651	21,651	14,000	14,000	15,891
Miscellaneous	0	0	0	0	0
Total Revenues	80,397	80,397	69,000	69,000	77,786
EXPENDITURES:					
Justice & Public Safety:					
Salaries	11,545	11,545	25,061	25,061	19,048
Fringe Benefits	5,975	5,975	9,779	9,779	7,923
Commodities	73	73	10,800	10,800	4,205
Services	4,834	4,834	22,950	22,950	13,108
Capital Outlay	0	0	15,000	15,000	0
Total Expenditures	22,427	22,427	83,590	83,590	44,284
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	57,970	57,970	(14,590)	(14,590)	33,502
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	57,970	57,970	(14,590)	(14,590)	33,502
FUND BALANCE (DEFICIT)—Beginning of Year	400,959	400,959	400,959	400,959	367,457
FUND BALANCE (DEFICIT)—End of Year	458,929	458,929	386,369	386,369	400,959
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		458,929			

COUNTY OF CHAMPAIGN, ILLINOIS
 PROBATION SERVICES FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$61,066	\$211,061
Investments	800,000	600,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	8,692	7,095
Other	26	0
Due From Other Funds	0	0
Total Assets	869,784	818,156
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	13,810	14,673
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	13,810	14,673
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	855,974	803,483
Total Fund Balance (Deficit)	855,974	803,483
Total Liabilities and Fund Balance	869,784	818,156

COUNTY OF CHAMPAIGN, ILLINOIS
 PROBATION SERVICES FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	14,810
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	292,625	292,625	240,000	240,000	258,417
Investment Earnings	44,275	44,275	20,000	20,000	35,714
Miscellaneous	2,099	2,099	0	0	0
Total Revenues	338,999	338,999	260,000	260,000	308,941
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	36,276	36,276	53,710	52,700	36,656
Services	89,314	89,314	142,330	144,600	93,947
Capital Outlay	8,384	8,384	15,000	15,000	0
Total Expenditures	133,974	133,974	211,040	212,300	130,603
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	205,025	205,025	48,960	47,700	178,338
OTHER FINANCING SOURCES (USES):					
Transfers In	79	79	0	0	0
Transfers Out	(152,613)	(152,613)	(152,660)	(151,400)	(65,807)
Net Other Financing Sources (Uses)	(152,534)	(152,534)	(152,660)	(151,400)	(65,807)
NET CHANGE IN FUND BALANCE	52,491	52,491	(103,700)	(103,700)	112,531
FUND BALANCE (DEFICIT)--Beginning of Year	803,483	803,483	803,483	803,483	690,952
FUND BALANCE (DEFICIT)--End of Year	855,974	855,974	699,783	699,783	803,483
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		855,974			

COUNTY OF CHAMPAIGN, ILLINOIS
 STATE'S ATTORNEY DRUG FORFEITURES FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$29,094	\$31,550
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
 Total Assets	 29,094	 31,550
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	42	45
Intergovernmental Payable	0	0
Due To Other Funds	25,500	27,866
Funds Held For Others	0	0
Deferred Revenues	0	0
 Total Liabilities	 25,542	 27,911
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	3,552	3,639
 Total Fund Balance (Deficit)	 3,552	 3,639
 Total Liabilities and Fund Balance	 29,094	 31,550

COUNTY OF CHAMPAIGN, ILLINOIS
STATE'S ATTORNEY DRUG FORFEITURES FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	25,438	25,438	26,700	20,000	29,313
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	717	717	0	0	794
Miscellaneous	0	0	0	0	0
Total Revenues	26,155	26,155	26,700	20,000	30,107
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	27,866
Fringe Benefits	0	0	0	0	0
Commodities	100	100	100	0	0
Services	642	642	1,100	1,200	641
Capital Outlay	0	0	0	0	0
Total Expenditures	742	742	1,200	1,200	28,507
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	25,413	25,413	25,500	18,800	1,600
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(25,500)	(25,500)	(25,500)	(18,800)	0
Net Other Financing Sources (Uses)	(25,500)	(25,500)	(25,500)	(18,800)	0
NET CHANGE IN FUND BALANCE	(87)	(87)	0	0	1,600
FUND BALANCE (DEFICIT)--Beginning of Year	3,639	3,639	3,639	3,639	2,039
FUND BALANCE (DEFICIT)--End of Year	3,552	3,552	3,639	3,639	3,639
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		3,552			

COUNTY OF CHAMPAIGN, ILLINOIS
 COURTHOUSE MUSEUM FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$1,254	\$31,204
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	1,254	31,204
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	30,000
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	0	30,000
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	1,254	1,204
Total Fund Balance (Deficit)	1,254	1,204
Total Liabilities and Fund Balance	1,254	31,204

COUNTY OF CHAMPAIGN, ILLINOIS
COURTHOUSE MUSEUM FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	50	50	1,500	1,500	1,174
Miscellaneous	0	0	0	0	15,000
Total Revenues	50	50	1,500	1,500	16,174
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	30,000
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	0	0	30,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	50	50	1,500	1,500	(13,826)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	50	50	1,500	1,500	(13,826)
FUND BALANCE (DEFICIT)—Beginning of Year	1,204	1,204	1,204	1,204	15,030
FUND BALANCE (DEFICIT)—End of Year	1,254	1,254	2,704	2,704	1,204
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		1,254			

COUNTY OF CHAMPAIGN, ILLINOIS
 CIRCUIT CLERK OPERATIONS AND ADMINISTRATION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$958	\$0
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	958	0
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	0	0
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	958	0
Total Fund Balance (Deficit)	958	0
Total Liabilities and Fund Balance	958	0

COUNTY OF CHAMPAIGN, ILLINOIS
 CIRCUIT CLERK OPERATIONS AND ADMINISTRATION FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	949	949	0	0	0
Investment Earnings	9	9	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	958	958	0	0	0
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	958	958	0	0	0
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	958	958	0	0	0
FUND BALANCE (DEFICIT)—Beginning of Year	0	0	0	0	0
FUND BALANCE (DEFICIT)—End of Year	958	958	0	0	0
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		958			

COUNTY OF CHAMPAIGN, ILLINOIS
 JAIL COMMISSARY FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

<u>ASSETS</u>	<u>2007</u>	<u>2006</u>
Cash	\$257,606	\$244,311
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	1,351
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u><u>257,606</u></u>	<u><u>245,662</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	720	923
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
Total Liabilities	<u>720</u>	<u>923</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>256,886</u>	<u>244,739</u>
Total Fund Balance (Deficit)	<u>256,886</u>	<u>244,739</u>
Total Liabilities and Fund Balance	<u><u>257,606</u></u>	<u><u>245,662</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
 JAIL COMMISSARY FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	10,499	10,499	4,000	4,000	10,735
Miscellaneous	101,439	101,439	86,000	86,000	86,478
Total Revenues	111,938	111,938	90,000	90,000	97,213
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	2,340	0	0
Fringe Benefits	0	0	0	0	0
Commodities	76,636	76,636	78,162	70,950	71,230
Services	1,917	1,917	1,918	3,930	7,622
Capital Outlay	22,498	22,498	22,503	0	0
Total Expenditures	101,051	101,051	104,923	74,880	78,852
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	10,887	10,887	(14,923)	15,120	18,361
OTHER FINANCING SOURCES (USES):					
Transfers In	1,260	1,260	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	1,260	1,260	0	0	0
NET CHANGE IN FUND BALANCE	12,147	12,147	(14,923)	15,120	18,361
FUND BALANCE (DEFICIT)—Beginning of Year	244,739	244,739	244,739	244,739	226,378
FUND BALANCE (DEFICIT)—End of Year	256,886	256,886	229,816	259,859	244,739
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		256,886			

COUNTY OF CHAMPAIGN, ILLINOIS
ARRESTEES' MEDICAL COSTS FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$72,236	\$39,522
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	72,236	39,522
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	0	0
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	72,236	39,522
Total Fund Balance (Deficit)	72,236	39,522
Total Liabilities and Fund Balance	72,236	39,522

COUNTY OF CHAMPAIGN, ILLINOIS
ARRESTEES' MEDICAL COSTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	31,732	31,732	22,200	22,200	26,872
Investment Earnings	2,246	2,246	850	850	1,190
Miscellaneous	0	0	0	0	0
Total Revenues	33,978	33,978	23,050	23,050	28,062
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	22,200	7,354
Services	1,264	1,264	22,200	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	1,264	1,264	22,200	22,200	7,354
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	32,714	32,714	850	850	20,708
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	32,714	32,714	850	850	20,708
FUND BALANCE (DEFICIT)—Beginning of Year	39,522	39,522	39,522	39,522	18,814
FUND BALANCE (DEFICIT)—End of Year	72,236	72,236	40,372	40,372	39,522
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		72,236			

COUNTY OF CHAMPAIGN, ILLINOIS
 INTERAGENCY TASK FORCE FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

<u>ASSETS</u>	<u>2007</u>	<u>2006</u>
Cash	\$0	\$0
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u><u>0</u></u>	<u><u>0</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
Total Liabilities	<u>0</u>	<u>0</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>0</u>	<u>0</u>
Total Fund Balance (Deficit)	<u>0</u>	<u>0</u>
Total Liabilities and Fund Balance	<u><u>0</u></u>	<u><u>0</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
INTERAGENCY TASK FORCE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	0	0	736
Miscellaneous	0	0	0	0	0
Total Revenues	0	0	0	0	736
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0	0	0	0	736
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	(19,841)
Net Other Financing Sources (Uses)	0	0	0	0	(19,841)
NET CHANGE IN FUND BALANCE	0	0	0	0	(19,105)
FUND BALANCE (DEFICIT)—Beginning of Year	0	0	0	0	19,105
FUND BALANCE (DEFICIT)—End of Year	0	0	0	0	0
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		0			

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT DOCUMENT STORAGE FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

<u>ASSETS</u>	<u>2007</u>	<u>2006</u>
Cash	\$389,115	\$360,726
Investments	325,000	325,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
 Total Assets	 <u><u>714,115</u></u>	 <u><u>685,726</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	2,319	2,312
Accounts Payable	39,417	3,779
Intergovernmental Payable	0	0
Due To Other Funds	1,981	1,108
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
 Total Liabilities	 <u>43,717</u>	 <u>7,199</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>670,398</u>	<u>678,527</u>
 Total Fund Balance (Deficit)	 <u>670,398</u>	 <u>678,527</u>
 Total Liabilities and Fund Balance	 <u><u>714,115</u></u>	 <u><u>685,726</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT DOCUMENT STORAGE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	176,935	176,935	160,000	160,000	161,457
Investment Earnings	31,379	31,379	18,000	18,000	29,305
Miscellaneous	0	0	0	0	0
Total Revenues	208,314	208,314	178,000	178,000	190,762
EXPENDITURES:					
Justice & Public Safety:					
Salaries	57,176	57,176	94,072	94,072	56,798
Fringe Benefits	20,002	20,002	28,970	28,970	17,405
Commodities	728	728	3,550	4,050	1,246
Services	138,537	138,537	266,700	85,200	78,816
Capital Outlay	0	0	2,500	33,500	2,053
Total Expenditures	216,443	216,443	395,792	245,792	156,318
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(8,129)	(8,129)	(217,792)	(67,792)	34,444
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(8,129)	(8,129)	(217,792)	(67,792)	34,444
FUND BALANCE (DEFICIT)--Beginning of Year	678,527	678,527	678,527	678,527	644,083
FUND BALANCE (DEFICIT)--End of Year	670,398	670,398	460,735	610,735	678,527
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		670,398			

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT SERVICES DRUG FORFEITURES FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$1,926	\$1,853
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
 Total Assets	 1,926	 1,853
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
 Total Liabilities	 0	 0
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	1,926	1,853
 Total Fund Balance (Deficit)	 1,926	 1,853
 Total Liabilities and Fund Balance	 1,926	 1,853

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT SERVICES DRUG FORFEITURES FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	500	500	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	73	73	50	50	82
Miscellaneous	0	0	0	0	0
Total Revenues	73	73	550	550	82
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	2,400	2,400	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	2,400	2,400	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	73	73	(1,850)	(1,850)	82
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	73	73	(1,850)	(1,850)	82
FUND BALANCE (DEFICIT)—Beginning of Year	1,853	1,853	1,853	1,853	1,771
FUND BALANCE (DEFICIT)—End of Year	1,926	1,926	3	3	1,853
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		1,926			

COUNTY OF CHAMPAIGN, ILLINOIS
 DOMESTIC VIOLENCE PROSECUTION GRANT FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$0	\$0
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	0	0
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	0	0
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	0	0
Total Fund Balance (Deficit)	0	0
Total Liabilities and Fund Balance	0	0

COUNTY OF CHAMPAIGN, ILLINOIS
DOMESTIC VIOLENCE PROSECUTION GRANT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	41,390
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	0	0	104
Miscellaneous	0	0	0	0	0
Total Revenues	0	0	0	0	41,494
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	33,570
Fringe Benefits	0	0	0	0	10,959
Commodities	0	0	0	0	104
Services	0	0	0	0	3,041
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	0	0	47,674
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0	0	0	0	(6,180)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	(5,402)
Net Other Financing Sources (Uses)	0	0	0	0	(5,402)
NET CHANGE IN FUND BALANCE	0	0	0	0	(11,582)
FUND BALANCE (DEFICIT)—Beginning of Year	0	0	0	0	11,582
FUND BALANCE (DEFICIT)—End of Year	0	0	0	0	0
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		0			

COUNTY OF CHAMPAIGN, ILLINOIS
VICTIM ADVOCACY GRANT FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2007 and 2006

<u>ASSETS</u>	<u>2007</u>	<u>2006</u>
Cash	\$3,869	\$1,980
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u><u>3,869</u></u>	<u><u>1,980</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	1,567	1,370
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
Total Liabilities	<u>1,567</u>	<u>1,370</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>2,302</u>	<u>610</u>
Total Fund Balance (Deficit)	<u>2,302</u>	<u>610</u>
Total Liabilities and Fund Balance	<u><u>3,869</u></u>	<u><u>1,980</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
VICTIM ADVOCACY GRANT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	36,234	36,234	34,209	34,209	42,629
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	24	24	0	0	29
Miscellaneous	0	0	0	0	0
Total Revenues	36,258	36,258	34,209	34,209	42,658
EXPENDITURES:					
Justice & Public Safety:					
Salaries	40,911	40,911	40,912	40,912	39,718
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	40,911	40,911	40,912	40,912	39,718
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(4,653)	(4,653)	(6,703)	(6,703)	2,940
OTHER FINANCING SOURCES (USES):					
Transfers In	6,345	6,345	7,200	7,200	5,166
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	6,345	6,345	7,200	7,200	5,166
NET CHANGE IN FUND BALANCE	1,692	1,692	497	497	8,106
FUND BALANCE (DEFICIT)--Beginning of Year	610	610	610	610	(7,496)
FUND BALANCE (DEFICIT)--End of Year	2,302	2,302	1,107	1,107	610
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		2,302			

COUNTY OF CHAMPAIGN, ILLINOIS
 JUVENILE INTERVENTION SERVICES FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

<u>ASSETS</u>	<u>2007</u>	<u>2006</u>
Cash	\$22,621	\$22,081
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
 Total Assets	 <u><u>22,621</u></u>	 <u><u>22,081</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
 Total Liabilities	 <u>0</u>	 <u>0</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>22,621</u>	<u>22,081</u>
 Total Fund Balance (Deficit)	 <u>22,621</u>	 <u>22,081</u>
 Total Liabilities and Fund Balance	 <u><u>22,621</u></u>	 <u><u>22,081</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
 JUVENILE INTERVENTION SERVICES FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	935	935	0	0	990
Miscellaneous	0	0	0	0	0
Total Revenues	935	935	0	0	990
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	395	395	5,000	0	750
Capital Outlay	0	0	0	0	0
Total Expenditures	395	395	5,000	0	750
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	540	540	(5,000)	0	240
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	540	540	(5,000)	0	240
FUND BALANCE (DEFICIT)--Beginning of Year	22,081	22,081	22,081	22,081	21,841
FUND BALANCE (DEFICIT)--End of Year	22,621	22,621	17,081	22,081	22,081
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		22,621			

COUNTY OF CHAMPAIGN, ILLINOIS
CHILD ADVOCACY CENTER FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2007 and 2006

<u>ASSETS</u>	<u>2007</u>	<u>2006</u>
Cash	\$12,331	\$39,363
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	17,106	966
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u><u>29,437</u></u>	<u><u>40,329</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	3,014	2,633
Accounts Payable	8,457	8,726
Intergovernmental Payable	0	0
Due To Other Funds	2,296	1,236
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
Total Liabilities	<u>13,767</u>	<u>12,595</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>15,670</u>	<u>27,734</u>
Total Fund Balance (Deficit)	<u>15,670</u>	<u>27,734</u>
Total Liabilities and Fund Balance	<u><u>29,437</u></u>	<u><u>40,329</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
CHILD ADVOCACY CENTER FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	190,182	190,182	215,577	210,817	242,283
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	943	943	750	750	1,171
Miscellaneous	1,587	1,587	2,000	2,000	3,101
Total Revenues	192,712	192,712	218,327	213,567	246,555
EXPENDITURES:					
Justice & Public Safety:					
Salaries	78,673	78,673	78,673	78,673	79,011
Fringe Benefits	23,405	23,405	23,650	23,650	22,291
Commodities	2,787	2,787	4,757	4,600	4,406
Services	87,656	87,656	107,046	106,698	125,051
Capital Outlay	4,255	4,255	4,255	0	2,350
Total Expenditures	196,776	196,776	218,381	213,621	233,109
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(4,064)	(4,064)	(54)	(54)	13,446
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(8,000)	(8,000)	(8,000)	0	0
Net Other Financing Sources (Uses)	(8,000)	(8,000)	(8,000)	0	0
NET CHANGE IN FUND BALANCE	(12,064)	(12,064)	(8,054)	(54)	13,446
FUND BALANCE (DEFICIT)--Beginning of Year	27,734	27,734	27,734	27,734	14,288
FUND BALANCE (DEFICIT)--End of Year	15,670	15,670	19,680	27,680	27,734
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		15,670			

COUNTY OF CHAMPAIGN, ILLINOIS
 JUVENILE INFORMATION SHARING SYSTEM GRANT FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$2,823	\$3,058
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	1,960
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	2,823	5,018
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	5,897
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	0	5,897
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	2,823	(879)
Total Fund Balance (Deficit)	2,823	(879)
Total Liabilities and Fund Balance	2,823	5,018

COUNTY OF CHAMPAIGN, ILLINOIS
 JUVENILE INFORMATION SHARING SYSTEM GRANT FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	13,754	13,754	12,662	12,662	27,445
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	47	47	25	25	167
Miscellaneous	0	0	0	0	0
Total Revenues	13,801	13,801	12,687	12,687	27,612
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	1,403	1,403	1,405	0	1,679
Services	6,256	6,256	6,257	14,069	17,188
Capital Outlay	6,393	6,393	6,607	0	5,897
Total Expenditures	14,052	14,052	14,269	14,069	24,764
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(251)	(251)	(1,582)	(1,382)	2,848
OTHER FINANCING SOURCES (USES):					
Transfers In	3,953	3,953	1,407	1,407	2,384
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	3,953	3,953	1,407	1,407	2,384
NET CHANGE IN FUND BALANCE	3,702	3,702	(175)	25	5,232
FUND BALANCE (DEFICIT)--Beginning of Year	(879)	(879)	(879)	(879)	(6,111)
FUND BALANCE (DEFICIT)--End of Year	2,823	2,823	(1,054)	(854)	(879)
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		2,823			

COUNTY OF CHAMPAIGN, ILLINOIS
 JUVENILE OFFENDER EQUIPMENT GRANT FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

<u>ASSETS</u>	<u>2007</u>	<u>2006</u>
Cash	\$0	\$453
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u><u>0</u></u>	<u><u>453</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
Total Liabilities	<u>0</u>	<u>0</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>0</u>	<u>453</u>
Total Fund Balance (Deficit)	<u>0</u>	<u>453</u>
Total Liabilities and Fund Balance	<u><u>0</u></u>	<u><u>453</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
 JUVENILE OFFENDER EQUIPMENT GRANT FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	4,042
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	6	6	0	0	30
Miscellaneous	0	0	0	0	0
Total Revenues	6	6	0	0	4,072
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	380	380	381	0	4,042
Capital Outlay	0	0	0	0	0
Total Expenditures	380	380	381	0	4,042
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(374)	(374)	(381)	0	30
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	423
Transfers Out	(79)	(79)	(79)	0	0
Net Other Financing Sources (Uses)	(79)	(79)	(79)	0	423
NET CHANGE IN FUND BALANCE	(453)	(453)	(460)	0	453
FUND BALANCE (DEFICIT)—Beginning of Year	453	453	453	453	0
FUND BALANCE (DEFICIT)—End of Year	0	0	(7)	453	453
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		0			

COUNTY OF CHAMPAIGN, ILLINOIS
 DEFENSE SERVICES GRANT FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$0	\$1,890
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	0	1,890
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	1,452
Intergovernmental Payable	0	0
Due To Other Funds	0	438
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	0	1,890
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	0	0
Total Fund Balance (Deficit)	0	0
Total Liabilities and Fund Balance	0	1,890

COUNTY OF CHAMPAIGN, ILLINOIS
 DEFENSE SERVICES GRANT FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	18,411
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	0	0	279
Miscellaneous	0	0	0	0	0
Total Revenues	0	0	0	0	18,690
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	26,705
Fringe Benefits	0	0	0	0	6,715
Commodities	0	0	0	0	0
Services	0	0	0	0	1,896
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	0	0	35,316
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0	0	0	0	(16,626)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	(438)
Net Other Financing Sources (Uses)	0	0	0	0	(438)
NET CHANGE IN FUND BALANCE	0	0	0	0	(17,064)
FUND BALANCE (DEFICIT)—Beginning of Year	0	0	0	0	17,064
FUND BALANCE (DEFICIT)—End of Year	0	0	0	0	0
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		0			

COUNTY OF CHAMPAIGN, ILLINOIS
 DRUG COURTS PROGRAM GRANT FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$71	\$35
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	71	35
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	0	0
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	71	35
Total Fund Balance (Deficit)	71	35
Total Liabilities and Fund Balance	71	35

COUNTY OF CHAMPAIGN, ILLINOIS
 DRUG COURTS PROGRAM GRANT FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	81,451	81,451	114,790	114,790	70,769
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	2	2	0	0	31
Miscellaneous	0	0	0	0	0
Total Revenues	81,453	81,453	114,790	114,790	70,800
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	81,417	81,417	114,790	114,790	70,765
Capital Outlay	0	0	0	0	0
Total Expenditures	81,417	81,417	114,790	114,790	70,765
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	36	36	0	0	35
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	36	36	0	0	35
FUND BALANCE (DEFICIT)--Beginning of Year	35	35	35	35	0
FUND BALANCE (DEFICIT)--End of Year	71	71	35	35	35
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		71			

COUNTY OF CHAMPAIGN, ILLINOIS
SHERIFF EQUIPMENT GRANT FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$0	\$0
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	2,963
Total Assets	0	2,963
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	1,690
Intergovernmental Payable	0	0
Due To Other Funds	0	515
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	0	2,205
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	0	758
Total Fund Balance (Deficit)	0	758
Total Liabilities and Fund Balance	0	2,963

COUNTY OF CHAMPAIGN, ILLINOIS
SHERIFF EQUIPMENT GRANT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	9,287
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	100	100	322
Miscellaneous	0	0	0	0	0
Total Revenues	0	0	100	100	9,609
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	2,526
Services	1,846	1,846	1,847	0	579
Capital Outlay	0	0	0	0	25,794
Total Expenditures	1,846	1,846	1,847	0	28,899
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,846)	(1,846)	(1,747)	100	(19,290)
OTHER FINANCING SOURCES (USES):					
Transfers In	1,088	1,088	0	0	2,963
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	1,088	1,088	0	0	2,963
NET CHANGE IN FUND BALANCE	(758)	(758)	(1,747)	100	(16,327)
FUND BALANCE (DEFICIT)--Beginning of Year	758	758	758	758	17,085
FUND BALANCE (DEFICIT)--End of Year	0	0	(989)	858	758
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		0			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY PUBLIC HEALTH FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$331,748	\$465,122
Investments	250,000	250,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	819,832	776,730
Intergovernmental	425	0
Accrued Interest	1,108	1,525
Other	4,813	44,425
Due From Other Funds	0	0
Total Assets	1,407,926	1,537,802
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	115	0
Accounts Payable	125,105	218,080
Intergovernmental Payable	0	0
Due To Other Funds	86	0
Funds Held For Others	0	0
Deferred Revenues	819,832	776,730
Total Liabilities	945,138	994,810
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	462,788	542,992
Total Fund Balance (Deficit)	462,788	542,992
Total Liabilities and Fund Balance	1,407,926	1,537,802

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY PUBLIC HEALTH FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$778,256	\$778,256	\$781,654	\$781,654	\$733,619
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	241,022	241,022	245,953	245,953	252,631
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	78,582	78,582	174,500	174,500	179,460
Charges for Services	0	0	0	0	0
Investment Earnings	26,387	26,387	28,500	28,500	23,077
Miscellaneous	25	25	0	0	0
Total Revenues	1,124,272	1,124,272	1,230,607	1,230,607	1,188,787
EXPENDITURES:					
Health:					
Salaries	1,379	1,379	9,550	0	0
Fringe Benefits	165	165	450	0	0
Commodities	0	0	0	0	369
Services	1,348,432	1,348,432	1,393,737	1,388,737	1,278,822
Capital Outlay	0	0	0	0	0
Total Expenditures	1,349,976	1,349,976	1,403,737	1,388,737	1,279,191
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(225,704)	(225,704)	(173,130)	(158,130)	(90,404)
OTHER FINANCING SOURCES (USES):					
Transfers In	145,500	145,500	145,500	145,500	145,500
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	145,500	145,500	145,500	145,500	145,500
NET CHANGE IN FUND BALANCE	(80,204)	(80,204)	(27,630)	(12,630)	55,096
FUND BALANCE (DEFICIT)--Beginning of Year	542,992	542,992	542,992	542,992	487,896
FUND BALANCE (DEFICIT)--End of Year	462,788	462,788	515,362	530,362	542,992
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		462,788			

COUNTY OF CHAMPAIGN, ILLINOIS
 HEAD START PROGRAM FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$714,535	\$424,834
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	309,846	552,309
Accrued Interest	0	0
Other	1,871	1,352
Due From Other Funds	0	0
Total Assets	1,026,252	978,495
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	110,963	88,481
Accounts Payable	165,818	100,148
Intergovernmental Payable	0	0
Due To Other Funds	171,493	143,787
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	448,274	332,416
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	577,978	646,079
Total Fund Balance (Deficit)	577,978	646,079
Total Liabilities and Fund Balance	1,026,252	978,495

COUNTY OF CHAMPAIGN, ILLINOIS
HEAD START PROGRAM FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	5,004,675	5,004,675	7,489,600	7,327,100	4,763,262
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	30,485	30,485	100,000	100,000	30,336
Investment Earnings	32,715	32,715	16,000	16,000	20,688
Miscellaneous	3,712	3,712	9,450	9,450	4,131
Total Revenues	5,071,587	5,071,587	7,615,050	7,452,550	4,818,417
EXPENDITURES:					
Education:					
Salaries	2,611,224	2,611,224	3,300,591	3,419,050	2,252,487
Fringe Benefits	776,877	776,877	1,048,628	979,933	683,571
Commodities	256,466	256,466	422,160	387,175	214,533
Services	1,467,275	1,467,275	2,365,094	2,107,710	1,353,218
Capital Outlay	14,554	14,554	199,200	199,500	46,612
Total Expenditures	5,126,396	5,126,396	7,335,673	7,093,368	4,550,421
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(54,809)	(54,809)	279,377	359,182	267,996
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(13,292)	(13,292)	(27,500)	(26,000)	(11,730)
Net Other Financing Sources (Uses)	(13,292)	(13,292)	(27,500)	(26,000)	(11,730)
NET CHANGE IN FUND BALANCE	(68,101)	(68,101)	251,877	333,182	256,266
FUND BALANCE (DEFICIT)—Beginning of Year	646,079	646,079	646,079	646,079	389,813
FUND BALANCE (DEFICIT)—End of Year	577,978	577,978	897,956	979,261	646,079
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		577,978			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY HIGHWAY FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2007 and 2006

<u>ASSETS</u>	<u>2007</u>	<u>2006</u>
Cash	\$867,354	\$560,964
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,719,414	1,630,538
Intergovernmental	3,392	5,014
Accrued Interest	0	0
Other	1	1
Due From Other Funds	<u>4,006</u>	<u>11,532</u>
Total Assets	<u><u>2,594,167</u></u>	<u><u>2,208,049</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	39,187	31,779
Accounts Payable	33,109	28,791
Intergovernmental Payable	0	0
Due To Other Funds	163,402	84,841
Funds Held For Others	0	0
Deferred Revenues	<u>1,719,414</u>	<u>1,630,538</u>
Total Liabilities	<u>1,955,112</u>	<u>1,775,949</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>639,055</u>	<u>432,100</u>
Total Fund Balance (Deficit)	<u>639,055</u>	<u>432,100</u>
Total Liabilities and Fund Balance	<u><u>2,594,167</u></u>	<u><u>2,208,049</u></u>

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

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$1,635,002	\$1,635,002	\$1,640,876	\$1,640,876	\$1,539,304
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	519,761	519,761	250,000	250,000	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	279,637	279,637	605,000	605,000	310,483
Investment Earnings	22,754	22,754	5,000	5,000	21,485
Miscellaneous	3,197	3,197	0	0	74,049
Total Revenues	2,460,351	2,460,351	2,500,876	2,500,876	1,945,321
EXPENDITURES:					
Highways & Bridges:					
Salaries	1,077,377	1,077,377	1,129,966	1,129,966	1,038,349
Fringe Benefits	336,669	336,669	353,505	353,505	195,027
Commodities	145,900	145,900	163,100	140,600	147,044
Services	265,259	265,259	287,650	277,300	239,302
Capital Outlay	28,191	28,191	79,150	112,000	564,163
Total Expenditures	1,853,396	1,853,396	2,013,371	2,013,371	2,183,885
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	606,955	606,955	487,505	487,505	(238,564)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(400,000)	(400,000)	(400,000)	(400,000)	(50,000)
Net Other Financing Sources (Uses)	(400,000)	(400,000)	(400,000)	(400,000)	(50,000)
NET CHANGE IN FUND BALANCE	206,955	206,955	87,505	87,505	(288,564)
FUND BALANCE (DEFICIT)—Beginning of Year	432,100	432,100	432,100	432,100	720,664
FUND BALANCE (DEFICIT)—End of Year	639,055	639,055	519,605	519,605	432,100
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		639,055			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY BRIDGE FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2007 and 2006

<u>ASSETS</u>	<u>2007</u>	<u>2006</u>
Cash	\$529,312	\$572,045
Investments	1,500,000	1,500,000
Receivables. Net of Uncollectible Amounts:		
Property Taxes	874,062	827,128
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
 Total Assets	 <u><u>2,903,374</u></u>	 <u><u>2,899,173</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	72,747	52,581
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	<u>874,062</u>	<u>827,128</u>
 Total Liabilities	 <u>946,809</u>	 <u>879,709</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>1,956,565</u>	<u>2,019,464</u>
 Total Fund Balance (Deficit)	 <u>1,956,565</u>	 <u>2,019,464</u>
 Total Liabilities and Fund Balance	 <u><u>2,903,374</u></u>	 <u><u>2,899,173</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY BRIDGE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$831,355	\$831,355	\$832,372	\$832,372	\$781,650
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	939	939	0	0	11,434
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	101,860	101,860	50,000	50,000	86,588
Miscellaneous	47,023	47,023	0	0	1,150
Total Revenues	981,177	981,177	882,372	882,372	880,822
EXPENDITURES:					
Highways & Bridges:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	181,861	181,861	204,000	167,000	158,061
Capital Outlay	862,215	862,215	869,000	906,000	508,377
Total Expenditures	1,044,076	1,044,076	1,073,000	1,073,000	666,438
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(62,899)	(62,899)	(190,628)	(190,628)	214,384
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(62,899)	(62,899)	(190,628)	(190,628)	214,384
FUND BALANCE (DEFICIT)--Beginning of Year	2,019,464	2,019,464	2,019,464	2,019,464	1,805,080
FUND BALANCE (DEFICIT)--End of Year	1,956,565	1,956,565	1,828,836	1,828,836	2,019,464
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		1,956,565			

COUNTY OF CHAMPAIGN, ILLINOIS
HIGHWAY FEDERAL AID MATCHING FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$309,510	\$288,165
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	6,380	5,929
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	315,890	294,094
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	6,380	5,929
Total Liabilities	6,380	5,929
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	309,510	288,165
Total Fund Balance (Deficit)	309,510	288,165
Total Liabilities and Fund Balance	315,890	294,094

COUNTY OF CHAMPAIGN, ILLINOIS
HIGHWAY FEDERAL AID MATCHING FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$6,919	\$6,919	\$5,967	\$5,967	\$6,539
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	14,426	14,426	0	0	16,034
Miscellaneous	0	0	0	0	0
Total Revenues	21,345	21,345	5,967	5,967	22,573
EXPENDITURES:					
Highways & Bridges:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	590
Capital Outlay	0	0	0	0	111,922
Total Expenditures	0	0	0	0	112,512
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	21,345	21,345	5,967	5,967	(89,939)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	21,345	21,345	5,967	5,967	(89,939)
FUND BALANCE (DEFICIT)—Beginning of Year	288,165	288,165	288,165	288,165	378,104
FUND BALANCE (DEFICIT)—End of Year	309,510	309,510	294,132	294,132	288,165
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		309,510			

COUNTY OF CHAMPAIGN, ILLINOIS
 CAPITAL EQUIPMENT REPLACEMENT FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

<u>ASSETS</u>	<u>2007</u>	<u>2006</u>
Cash	\$1,089,351	\$1,068,342
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	114,950
	<u>0</u>	<u>114,950</u>
Total Assets	<u>1,089,351</u>	<u>1,183,292</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	0	64,739
Funds Held For Others	0	0
Deferred Revenues	0	0
	<u>0</u>	<u>0</u>
Total Liabilities	<u>0</u>	<u>64,739</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>1,089,351</u>	<u>1,118,553</u>
Total Fund Balance (Deficit)	<u>1,089,351</u>	<u>1,118,553</u>
Total Liabilities and Fund Balance	<u>1,089,351</u>	<u>1,183,292</u>

COUNTY OF CHAMPAIGN, ILLINOIS
 CAPITAL EQUIPMENT REPLACEMENT FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	13,146	13,146	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	36,657	36,657	35,000	35,000	32,583
Miscellaneous	0	0	0	0	1,331
Total Revenues	49,803	49,803	35,000	35,000	33,914
EXPENDITURES:					
General Government:					
Commodities	25,817	25,817	28,590	2,458	11,907
Services	31,071	31,071	45,368	45,168	71,696
Capital Outlay	68,173	68,173	181,403	189,935	35,458
Justice & Public Safety:					
Commodities	59,222	59,222	77,902	56,365	4,908
Services	11,742	11,742	13,342	1,600	994
Capital Outlay	359,904	359,904	514,512	543,355	121,415
Development:					
Commodities	21,424	21,424	26,586	1,648	2,804
Capital Outlay	2,029	2,029	6,062	31,000	2,993
Total Expenditures	579,382	579,382	893,765	871,529	252,175
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(529,579)	(529,579)	(858,765)	(836,529)	(218,261)
OTHER FINANCING SOURCES (USES):					
Transfers In	500,377	500,377	471,976	454,176	512,867
Transfers Out	0	0	0	0	(64,739)
Net Other Financing Sources (Uses)	500,377	500,377	471,976	454,176	448,128
NET CHANGE IN FUND BALANCE	(29,202)	(29,202)	(386,789)	(382,353)	229,867
FUND BALANCE (DEFICIT)—Beginning of Year	1,118,553	1,118,553	1,118,553	1,118,553	888,686
FUND BALANCE (DEFICIT)—End of Year	1,089,351	1,089,351	731,764	736,200	1,118,553
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		1,089,351			

COUNTY OF CHAMPAIGN, ILLINOIS
TORT IMMUNITY FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$335,638	\$483,763
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	980,720	861,439
Intergovernmental	29	26
Accrued Interest	0	0
Other	0	0
Due From Other Funds	623	107,498
Total Assets	1,317,010	1,452,726
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	487,698	633,674
Funds Held For Others	0	0
Deferred Revenues	980,720	861,439
Total Liabilities	1,468,418	1,495,113
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	(151,408)	(42,387)
Total Fund Balance (Deficit)	(151,408)	(42,387)
Total Liabilities and Fund Balance	1,317,010	1,452,726

COUNTY OF CHAMPAIGN, ILLINOIS
TORT IMMUNITY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$863,695	\$863,695	\$867,900	\$867,900	\$565,492
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	4,798	4,798	2,100	2,100	7,094
Miscellaneous	0	0	0	0	0
Total Revenues	868,493	868,493	870,000	870,000	572,586
EXPENDITURES:					
General Government:					
Fringe Benefits	120,971	122,095	122,095	99,028	98,482
Services	68,902	68,902	68,902	70,383	69,503
Justice & Public Safety:					
Fringe Benefits	445,680	445,680	445,681	354,461	400,454
Services	335,075	335,075	335,077	342,278	591,257
Education					
Fringe Benefits	2,418	2,418	2,418	0	0
Development:					
Fringe Benefits	3,157	3,157	3,157	2,511	3,221
Services	1,311	1,311	1,311	1,339	0
Total Expenditures	977,514	978,638	978,641	870,000	1,162,917
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(109,021)	(110,145)	(108,641)	0	(590,331)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	1,124	0	0	758,957
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	1,124	0	0	758,957
NET CHANGE IN FUND BALANCE	(109,021)	(109,021)	(108,641)	0	168,626
FUND BALANCE (DEFICIT)--Beginning of Year	(42,387)	(42,387)	(42,387)	(42,387)	(211,013)
FUND BALANCE (DEFICIT)--End of Year	(151,408)	(151,408)	(151,028)	(42,387)	(42,387)
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		(151,408)			

COUNTY OF CHAMPAIGN, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$1,001,006	\$298,923
Investments	362,000	1,050,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	2,389,317	2,264,277
Intergovernmental	2,234	841
Accrued Interest	4,290	3,187
Other	0	0
Due From Other Funds	352,555	68,762
Total Assets	4,111,402	3,685,990
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	136,989	100,138
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	1,229
Deferred Revenues	2,389,317	2,264,277
Total Liabilities	2,526,306	2,365,644
 FUND BALANCE (DEFICIT):		
Reserved for Debt Service	361,224	70,626
Unreserved, Undesignated	1,223,872	1,249,720
Total Fund Balance (Deficit)	1,585,096	1,320,346
Total Liabilities and Fund Balance	4,111,402	3,685,990

COUNTY OF CHAMPAIGN, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

Exhibit C-47b

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$2,270,086	\$2,270,086	\$2,284,232	\$2,284,232	\$2,226,777
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	124,000	124,000	124,000	124,000	124,000
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	188,931	188,931	171,361	171,361	0
Investment Interest	61,203	61,203	25,000	25,000	45,658
Miscellaneous	0	0	0	0	0
Total Revenues	2,644,220	2,644,220	2,604,593	2,604,593	2,396,435
EXPENDITURES:					
General Government:					
Fringe Benefits	361,342	372,840	407,585	407,585	750,699
Services	0	0	0	0	38,151
Justice & Public Safety:					
Fringe Benefits	1,684,524	1,733,713	1,895,280	1,895,280	3,443,951
Health:					
Fringe Benefits	0	23,359	25,536	25,536	0
Education:					
Fringe Benefits	0	195,669	213,904	213,904	0
Social Services:					
Fringe Benefits	0	435,325	536,228	536,228	0
Development:					
Fringe Benefits	28,352	186,856	204,269	204,269	55,752
Highways & Bridges:					
Fringe Benefits	134,009	134,009	146,497	146,497	278,308
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest & Fiscal Charges	171,243	171,243	171,243	170,748	0
Total Expenditures	2,379,470	3,253,014	3,600,542	3,600,047	4,566,861
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	264,750	(608,794)	(995,949)	(995,454)	(2,170,426)
OTHER FINANCING SOURCES (USES):					
Sale of General Obligation Bonds	0	0	0	0	2,450,000
Transfers In	0	873,544	1,268,482	1,268,482	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	873,544	1,268,482	1,268,482	2,450,000
NET CHANGE IN FUND BALANCE	264,750	264,750	272,533	273,028	279,574
FUND BALANCE (DEFICIT)--Beginning of Year	1,320,346	1,320,346	1,320,346	1,320,346	1,040,772
FUND BALANCE (DEFICIT)--End of Year	1,585,096	1,585,096	1,592,879	1,593,374	1,320,346
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		1,585,096			

COUNTY OF CHAMPAIGN, ILLINOIS
 SOCIAL SECURITY FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$417,501	\$304,272
Investments	0	290,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,461,024	1,385,841
Intergovernmental	2,191	941
Accrued Interest	0	2,635
Other	0	0
Due From Other Funds	226,965	67,763
Total Assets	2,107,681	2,051,452
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	103,978	76,675
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	1,461,024	1,385,841
Total Liabilities	1,565,002	1,462,516
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	542,679	588,936
Total Fund Balance (Deficit)	542,679	588,936
Total Liabilities and Fund Balance	2,107,681	2,051,452

COUNTY OF CHAMPAIGN, ILLINOIS
SOCIAL SECURITY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

Exhibit C-48b

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$1,387,919	\$1,387,919	\$1,398,827	\$1,398,827	\$1,338,536
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	13,237	13,237	15,000	15,000	17,757
Miscellaneous	0	0	0	0	0
Total Revenues	1,401,156	1,401,156	1,413,827	1,413,827	1,356,293
EXPENDITURES:					
General Government:					
Fringe Benefits	235,184	246,575	254,740	254,740	225,242
Justice & Public Safety:					
Fringe Benefits	1,105,662	1,154,648	1,192,884	1,192,884	1,044,609
Health:					
Fringe Benefits	0	22,675	23,426	23,426	0
Education:					
Fringe Benefits	0	195,026	201,484	201,484	0
Social Services:					
Fringe Benefits	0	465,808	527,174	527,174	0
Development:					
Fringe Benefits	18,609	176,747	182,600	182,600	16,911
Highways & Bridges:					
Fringe Benefits	87,958	87,958	90,871	90,871	84,416
Total Expenditures	1,447,413	2,349,437	2,473,179	2,473,179	1,371,178
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(46,257)	(948,281)	(1,059,352)	(1,059,352)	(14,885)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	902,024	1,078,552	1,078,552	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	902,024	1,078,552	1,078,552	0
NET CHANGE IN FUND BALANCE	(46,257)	(46,257)	19,200	19,200	(14,885)
FUND BALANCE (DEFICIT)—Beginning of Year	588,936	588,936	588,936	588,936	603,821
FUND BALANCE (DEFICIT)—End of Year	542,679	542,679	608,136	608,136	588,936
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		542,679			

DEBT SERVICE FUNDS

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

COUNTY OF CHAMPAIGN, ILLINOIS
 1995 SERIES JAIL BOND DEBT SERVICE FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$7,616	\$7,269
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	7,616	7,269
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	0	0
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	7,616	7,269
Total Fund Balance (Deficit)	7,616	7,269
Total Liabilities and Fund Balance	7,616	7,269

COUNTY OF CHAMPAIGN, ILLINOIS
 1995 SERIES JAIL BOND DEBT SERVICE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Investment Earnings	347	347	0	0	298
Miscellaneous	0	0	0	0	1,992
Total Revenues	<u>347</u>	<u>347</u>	<u>0</u>	<u>0</u>	<u>2,290</u>
EXPENDITURES:					
Debt Service:					
Principal Retirement	930,000	930,000	930,000	930,000	915,000
Interest & Fiscal Charges	82,698	82,698	83,213	83,213	102,310
Total Expenditures	<u>1,012,698</u>	<u>1,012,698</u>	<u>1,013,213</u>	<u>1,013,213</u>	<u>1,017,310</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(1,012,351)</u>	<u>(1,012,351)</u>	<u>(1,013,213)</u>	<u>(1,013,213)</u>	<u>(1,015,020)</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	1,012,698	1,012,698	1,112,213	1,112,213	1,017,310
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	<u>1,012,698</u>	<u>1,012,698</u>	<u>1,112,213</u>	<u>1,112,213</u>	<u>1,017,310</u>
NET CHANGE IN FUND BALANCE	347	347	99,000	99,000	2,290
FUND BALANCE (DEFICIT)--Beginning of Year	<u>7,269</u>	<u>7,269</u>	<u>7,269</u>	<u>7,269</u>	<u>4,979</u>
FUND BALANCE (DEFICIT)--End of Year	<u><u>7,616</u></u>	<u><u>7,616</u></u>	<u><u>106,269</u></u>	<u><u>106,269</u></u>	<u><u>7,269</u></u>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		<u>0</u>			
GAAP Basis Fund Balance (Deficit)		<u><u>7,616</u></u>			

COUNTY OF CHAMPAIGN, ILLINOIS
 2003 SERIES NURSING HOME BOND DEBT SERVICE FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

<u>ASSETS</u>	<u>2007</u>	<u>2006</u>
Cash	\$72,270	\$73,319
Investments	1,404,000	1,329,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,583,600	1,584,324
Intergovernmental	0	0
Accrued Interest	3,978	15,127
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u><u>3,063,848</u></u>	<u><u>3,001,770</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	<u>1,583,600</u>	<u>1,584,324</u>
Total Liabilities	<u>1,583,600</u>	<u>1,584,324</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>1,480,248</u>	<u>1,417,446</u>
Total Fund Balance (Deficit)	<u>1,480,248</u>	<u>1,417,446</u>
 Total Liabilities and Fund Balance	 <u><u>3,063,848</u></u>	 <u><u>3,001,770</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
 2003 SERIES NURSING HOME BOND DEBT SERVICE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$1,599,477	\$1,599,477	\$1,596,672	\$1,596,672	\$1,604,734
Investment Earnings	51,433	51,433	0	0	55,064
Miscellaneous	0	0	0	0	464
Total Revenues	1,650,910	1,650,910	1,596,672	1,596,672	1,660,262
EXPENDITURES:					
Debt Service:					
Principal Retirement	835,000	835,000	835,000	1,023,081	940,000
Interest & Fiscal Charges	753,108	753,108	753,109	565,028	774,610
Total Expenditures	1,588,108	1,588,108	1,588,109	1,588,109	1,714,610
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	62,802	62,802	8,563	8,563	(54,348)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	62,802	62,802	8,563	8,563	(54,348)
FUND BALANCE (DEFICIT)--Beginning of Year	1,417,446	1,417,446	1,417,446	1,417,446	1,471,794
FUND BALANCE (DEFICIT)--End of Year	1,480,248	1,480,248	1,426,009	1,426,009	1,417,446
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		1,480,248			

COUNTY OF CHAMPAIGN, ILLINOIS
 2007 SERIES HIGHWAY FACILITY BOND DEBT SERVICE FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

<u>ASSETS</u>	<u>2007</u>	<u>2006</u>
Cash	\$5,253	\$0
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
 Total Assets	 <u><u>5,253</u></u>	 <u><u>0</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	5,241	0
Deferred Revenues	<u>0</u>	<u>0</u>
 Total Liabilities	 <u>5,241</u>	 <u>0</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>12</u>	<u>0</u>
 Total Fund Balance (Deficit)	 <u>12</u>	 <u>0</u>
 Total Liabilities and Fund Balance	 <u><u>5,253</u></u>	 <u><u>0</u></u>

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

	<u>2007</u>				<u>2006</u>
	<u>Actual (GAAP Basis)</u>	<u>Actual (Budgetary Basis)</u>	<u>Budget (Final)</u>	<u>Budget (Original)</u>	<u>Actual (GAAP Basis)</u>
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Investment Earnings	12	12	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	12	12	0	0	0
EXPENDITURES:					
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest & Fiscal Charges	0	0	0	0	0
Total Expenditures	0	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	12	12	0	0	0
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	12	12	0	0	0
FUND BALANCE (DEFICIT)--Beginning of Year	0	0	0	0	0
FUND BALANCE (DEFICIT)--End of Year	12	12	0	0	0
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		12			

CAPITAL PROJECTS FUNDS

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

COUNTY OF CHAMPAIGN, ILLINOIS
HIGHWAY FACILITY CONSTRUCTION FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$1,505,647	\$4,168,198
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	1,505,647	4,168,198
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	409,527	13,967
Intergovernmental Payable	0	0
Due To Other Funds	0	7,389
Total Liabilities	409,527	21,356
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	1,096,120	4,146,842
Total Fund Balance (Deficit)	1,096,120	4,146,842
Total Liabilities and Fund Balance	1,505,647	4,168,198

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

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Investment Earnings	147,307	147,307	0	0	17,793
Miscellaneous	0	0	0	0	0
Total Revenues	147,307	147,307	0	0	17,793
EXPENDITURES:					
Highways & Bridges:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	125	125	125	0	118
Services	165,854	165,854	542,424	350,000	456,172
Capital Outlay	4,953,472	4,953,472	6,159,772	6,352,321	26,842
Total Expenditures	5,119,451	5,119,451	6,702,321	6,702,321	483,132
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(4,972,144)	(4,972,144)	(6,702,321)	(6,702,321)	(465,339)
OTHER FINANCING SOURCES (USES):					
Sale of General Obligation Bonds	1,480,000	1,480,000	1,300,000	1,300,000	0
Premium on General Obligation Bonds	41,422	41,422	0	0	0
Transfers In	400,000	400,000	5,500,000	5,500,000	4,612,181
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	1,921,422	1,921,422	6,800,000	6,800,000	4,612,181
NET CHANGE IN FUND BALANCE	(3,050,722)	(3,050,722)	97,679	97,679	4,146,842
FUND BALANCE (DEFICIT)--Beginning of Year	4,146,842	4,146,842	4,146,842	4,146,842	0
FUND BALANCE (DEFICIT)--End of Year	1,096,120	1,096,120	4,244,521	4,244,521	4,146,842
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		1,096,120			

COUNTY OF CHAMPAIGN, ILLINOIS
 NURSING HOME CONSTRUCTION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$772,825	\$2,284,073
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	0
Accrued Interest	0	0
Due From Other Funds	0	0
Total Assets	772,825	2,284,073
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	8,773	458,259
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Total Liabilities	8,773	458,259
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	764,052	1,825,814
Total Fund Balance (Deficit)	764,052	1,825,814
Total Liabilities and Fund Balance	772,825	2,284,073

COUNTY OF CHAMPAIGN, ILLINOIS
 NURSING HOME CONSTRUCTION FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$60,982
Investment Earnings	65,869	65,869	1,000	1,000	76,048
Miscellaneous	64,331	64,331	0	0	1,576
Total Revenues	130,200	130,200	1,000	1,000	138,606
EXPENDITURES:					
Social Services:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	39,936	39,936	41,838	0	7,030
Services	406,353	406,353	418,224	0	1,404,083
Capital Outlay	663,402	663,402	1,402,301	662,000	4,415,284
Debt Service:					
Principal Retirement	75,096	75,096	75,097	0	41,796
Interest & Fiscal Charges	7,175	7,175	7,176	0	6,496
Total Expenditures	1,191,962	1,191,962	1,944,636	662,000	5,874,689
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,061,762)	(1,061,762)	(1,943,636)	(661,000)	(5,736,083)
OTHER FINANCING SOURCES (USES):					
Sale of General Obligation Bonds	0	0	0	0	4,000,000
Premium on General Obligation Bonds	0	0	0	0	52,459
Capital Lease Financing	0	0	0	0	150,364
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	4,202,823
NET CHANGE IN FUND BALANCE	(1,061,762)	(1,061,762)	(1,943,636)	(661,000)	(1,533,260)
FUND BALANCE (DEFICIT)--Beginning of Year	1,825,814	1,825,814	1,825,814	1,825,814	3,359,074
FUND BALANCE (DEFICIT)--End of Year	764,052	764,052	(117,822)	1,164,814	1,825,814
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		764,052			

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT COMPLEX CONSTRUCTION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

<u>ASSETS</u>	<u>2007</u>	<u>2006</u>
Cash	\$1,575,775	\$18,681
Investments	6,000,000	1,590,000
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	0
Accrued Interest	0	18,837
Other	100	0
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u><u>7,575,875</u></u>	<u><u>1,627,518</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	82,090	0
Intergovernmental Payable	0	0
Due To Other Funds	<u>0</u>	<u>0</u>
Total Liabilities	<u>82,090</u>	<u>0</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>7,493,785</u>	<u>1,627,518</u>
Total Fund Balance (Deficit)	<u>7,493,785</u>	<u>1,627,518</u>
Total Liabilities and Fund Balance	<u><u>7,575,875</u></u>	<u><u>1,627,518</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT COMPLEX CONSTRUCTION FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Investment Earnings	76,315	76,315	70,000	70,000	78,643
Miscellaneous	7,775	7,775	0	0	100,921
Total Revenues	84,090	84,090	70,000	70,000	179,564
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	84
Services	282,491	282,491	282,492	0	0
Capital Outlay	7,800	7,800	1,317,508	1,600,000	35,706
Total Expenditures	290,291	290,291	1,600,000	1,600,000	35,790
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(206,201)	(206,201)	(1,530,000)	(1,530,000)	143,774
OTHER FINANCING SOURCES (USES):					
Sale of General Obligation Bonds	5,955,000	5,955,000	0	0	0
Premium on General Obligation Bonds	117,468	117,468	0	0	0
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	6,072,468	6,072,468	0	0	0
NET CHANGE IN FUND BALANCE	5,866,267	5,866,267	(1,530,000)	(1,530,000)	143,774
FUND BALANCE (DEFICIT)--Beginning of Year	1,627,518	1,627,518	1,627,518	1,627,518	1,483,744
FUND BALANCE (DEFICIT)--End of Year	7,493,785	7,493,785	97,518	97,518	1,627,518
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		7,493,785			

COUNTY OF CHAMPAIGN, ILLINOIS
 JAIL CONSTRUCTION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$0	\$27,009
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	0
Accrued Interest	0	0
Due From Other Funds	0	0
Total Assets	0	27,009
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Total Liabilities	0	0
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	0	27,009
Total Fund Balance (Deficit)	0	27,009
Total Liabilities and Fund Balance	0	27,009

COUNTY OF CHAMPAIGN, ILLINOIS
 JAIL CONSTRUCTION FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Investment Earnings	1,392	1,392	300	300	1,421
Miscellaneous	0	0	0	0	0
Total Revenues	<u>1,392</u>	<u>1,392</u>	<u>300</u>	<u>300</u>	<u>1,421</u>
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	2,500
Capital Outlay	0	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,500</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>1,392</u>	<u>1,392</u>	<u>300</u>	<u>300</u>	<u>(1,079)</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(28,401)	(28,401)	(29,000)	(29,000)	0
Net Other Financing Sources (Uses)	<u>(28,401)</u>	<u>(28,401)</u>	<u>(29,000)</u>	<u>(29,000)</u>	<u>0</u>
NET CHANGE IN FUND BALANCE	(27,009)	(27,009)	(28,700)	(28,700)	(1,079)
FUND BALANCE (DEFICIT)--Beginning of Year	<u>27,009</u>	<u>27,009</u>	<u>27,009</u>	<u>27,009</u>	<u>28,088</u>
FUND BALANCE (DEFICIT)--End of Year	<u>0</u>	<u>0</u>	<u>(1,691)</u>	<u>(1,691)</u>	<u>27,009</u>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		<u>0</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
 ADMINISTRATION BUILDING CONSTRUCTION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$0	\$0
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	0
Accrued Interest	0	0
Due From Other Funds	0	0
Total Assets	0	0
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Total Liabilities	0	0
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	0	0
Total Fund Balance (Deficit)	0	0
Total Liabilities and Fund Balance	0	0

COUNTY OF CHAMPAIGN, ILLINOIS
 ADMINISTRATION BUILDING CONSTRUCTION FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Investment Earnings	0	0	0	0	1,573
Miscellaneous	0	0	0	0	0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,573</u>
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,573</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	(36,931)
Net Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(36,931)</u>
NET CHANGE IN FUND BALANCE	0	0	0	0	(35,358)
FUND BALANCE (DEFICIT)--Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>35,358</u>
FUND BALANCE (DEFICIT)--End of Year	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		<u>0</u>			
GAAP Basis Fund Balance (Deficit)		<u><u>0</u></u>			

ENTERPRISE FUNDS

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

COUNTY OF CHAMPAIGN, ILLINOIS
NURSING HOME FUND
COMPARATIVE STATEMENT OF NET ASSETS
NOVEMBER 30, 2007 and 2006

<u>ASSETS</u>	<u>2007</u>	<u>2006</u>
CURRENT ASSETS:		
Cash	\$148,920	\$92,305
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Patient Accounts	2,011,434	1,492,630
Property Taxes	880,442	833,057
Intergovernmental	374,503	0
Accrued Interest	0	0
Other	113	63
Due From Other Funds	29	48
Inventories	24,695	35,173
Prepaid Expenses	4,848	4,806
NONCURRENT ASSETS:		
Resident Trust Accounts	10,875	13,553
Capital Assets:		
Buildings and Improvements	23,509,892	6,397,503
Construction in Progress	0	338,999
Equipment	1,115,024	2,208,464
Less Accumulated Depreciation	(874,008)	(7,053,166)
Total Assets	<u>27,206,767</u>	<u>4,363,435</u>
 <u>LIABILITIES</u>		
CURRENT LIABILITIES:		
Accrued Salaries Payable	265,269	204,908
Accounts Payable	1,437,732	733,991
Due To Other Funds	909,664	191,119
NONCURRENT LIABILITIES:		
Funds Held For Others	10,875	13,553
Deferred Revenues	880,442	833,057
Compensated Absences Payable	462,809	394,340
Capital Lease Obligations	9,553	16,457
Total Liabilities	<u>3,976,344</u>	<u>2,387,425</u>
 <u>NET ASSETS</u>		
Invested in Capital Assets, Net of Related Debt	23,741,355	1,875,343
Unrestricted	(510,932)	100,667
Total Net Assets	<u><u>23,230,423</u></u>	<u><u>1,976,010</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
NURSING HOME FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
OPERATING REVENUES:					
Charges for Services	\$13,707,837	\$13,749,732	\$14,734,568	\$11,494,568	\$10,480,106
Miscellaneous	14,663	14,663	10,095	10,095	7,965
Total Operating Revenues	13,722,500	13,764,395	14,744,663	11,504,663	10,488,071
OPERATING EXPENSES:					
Salaries	6,313,513	6,249,910	6,577,325	6,890,396	6,652,378
Fringe Benefits	1,943,086	1,934,685	2,131,865	2,218,794	2,043,706
Commodities	1,143,540	1,017,122	1,126,854	1,209,902	1,229,646
Services	5,972,532	5,524,227	6,033,816	2,233,069	2,440,638
Capital Outlay	0	101,233	117,978	90,774	0
Depreciation	630,969	0	0	0	240,816
Total Operating Expenses	16,003,640	14,827,177	15,987,838	12,642,935	12,607,184
OPERATING INCOME (LOSS)	(2,281,140)	(1,062,782)	(1,243,175)	(1,138,272)	(2,119,113)
NON-OPERATING REVENUES (EXPENSES):					
Property Tax	840,560	840,560	838,339	838,339	783,877
Investment Earnings	27,610	27,610	10,000	10,000	14,255
Donations	4,308	4,308	10,000	10,000	19,849
Interest on Long-Term Debt	(4,246)	(4,246)	(4,247)	(4,246)	(5,634)
Net Non-Operating Revenues (Expenses)	868,232	868,232	854,092	854,093	812,347
INCOME (LOSS) BEFORE TRANSFERS	(1,412,908)	(194,550)	(389,083)	(284,179)	(1,306,766)
Capital Contributions	22,387,373	0	0	0	0
Transfers In	327,812	327,812	327,812	327,812	1,229,782
Transfers Out	(47,864)	(47,864)	(53,729)	(43,633)	(61,851)
CHANGE IN NET ASSETS	21,254,413	85,398	(115,000)	0	(138,835)
NET ASSETS--Beginning of Year	1,976,010	688,374	688,374	688,374	2,114,845
NET ASSETS--End of Year	23,230,423	773,772	573,374	688,374	1,976,010
Revenues/Transfers In Conversion to GAAP Basis		22,345,478			
Expenses/Transfers Out Conversion to GAAP Basis		(1,176,463)			
Beginning Net Assets Conversion to GAAP Basis		1,287,636			
GAAP Basis Net Assets		23,230,423			

COUNTY OF CHAMPAIGN, ILLINOIS
NURSING HOME FUND
COMPARATIVE STATEMENT OF CASH FLOWS
FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2007 and 2006

Exhibit F-3

	2007	2006
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Receipts from Customers	\$12,829,162	\$9,813,073
Cash Payments to Employees for Services	(6,184,683)	(6,586,452)
Cash Payments to Suppliers and Other Funds For Goods and Services	(7,987,031)	(5,291,920)
Net Cash Provided (Used) By Operating Activities	(1,342,552)	(2,065,299)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Property Taxes Received	840,560	783,877
Gifts And Donations Received	3,888	2,992
Transfers/Loans Received From Other Funds	688,827	1,329,782
Transfers/Loans Paid To Other Funds	(47,864)	(161,851)
Net Cash Provided (Used) By Non-Capital Financing Activities	1,485,411	1,954,800
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Payments for Acquisition and Construction of Capital Assets	(102,704)	(23,035)
Principal Payments on Equipment Capital Leases	(6,904)	(6,157)
Interest Payments on Equipment Capital Leases	(4,246)	(5,634)
Net Cash Provided (Used) By Capital and Related Financing Activities	(113,854)	(34,826)
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest Received on Investments and Bank Deposits	27,610	14,255
Net Cash Provided (Used) By Investment Activities	27,610	14,255
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	56,615	(131,070)
Cash and Cash Equivalents at Beginning of Year	92,305	223,375
Cash and Cash Equivalents at End of Year	148,920	92,305
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	(\$2,281,140)	(\$2,119,113)
Adjust Out Non-Cash Revenue/Expense:		
Depreciation Expense	630,969	240,816
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	(893,357)	(674,950)
Decrease (Increase) in Due From Other Funds	19	(48)
Decrease (Increase) in Inventories	10,898	1,581
Decrease (Increase) in Prepaid Expenses	(42)	130
Increase (Decrease) in Payables	832,571	559,104
Increase (Decrease) in Due To Other Funds	357,530	(72,819)
Net Cash Provided (Used) By Operating Activities	(1,342,552)	(2,065,299)

Non-cash Investing, Capital and Financing Activities:

In fiscal year 2007, the Nursing Home received donated supplies valued at \$420 and received a new facility (\$23,742,614 value) from the general government in exchange for their old facility (\$1,355,241 value). In fiscal year 2006, the Nursing Home received donated equipment and supplies valued at \$16,857 and capital assets financed through capital leases valued at \$22,614.

INTERNAL SERVICE FUNDS

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

COUNTY OF CHAMPAIGN, ILLINOIS
 SELF-FUNDED INSURANCE FUND
 COMPARATIVE STATEMENT OF NET ASSETS
 NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
CURRENT ASSETS:		
Cash	\$88,865	\$16,620
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	149	519
Accrued Interest	0	0
Other	0	807
Due From Other Funds	774,060	878,401
 Total Assets	 863,074	 896,347
 <u>LIABILITIES</u>		
CURRENT LIABILITIES:		
Accounts Payable	3,302	6,333
Due To Other Funds	27,851	133,674
NONCURRENT LIABILITIES:		
Funds Held For Others	0	0
Estimated Claims Payable	1,860,260	1,831,165
 Total Liabilities	 1,891,413	 1,971,172
 <u>NET ASSETS</u>		
Unrestricted	(1,028,339)	(1,074,825)
 Total Net Assets	 (1,028,339)	 (1,074,825)

COUNTY OF CHAMPAIGN, ILLINOIS
 SELF-FUNDED INSURANCE FUND
 SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
OPERATING REVENUES:					
Charges for Services	\$1,375,623	\$1,375,623	\$1,463,982	\$1,463,982	\$1,533,625
Miscellaneous	9,434	9,434	1,535	0	243,848
Total Operating Revenues	<u>1,385,057</u>	<u>1,385,057</u>	<u>1,465,517</u>	<u>1,463,982</u>	<u>1,777,473</u>
OPERATING EXPENSES:					
Salaries	27,851	0	0	0	26,779
Fringe Benefits	606,217	612,147	780,000	780,000	1,648,520
Commodities	15	15	1,000	1,000	0
Services	710,888	675,863	765,035	647,500	1,110,368
Total Operating Expenses	<u>1,344,971</u>	<u>1,288,025</u>	<u>1,546,035</u>	<u>1,428,500</u>	<u>2,785,667</u>
OPERATING INCOME (LOSS)	<u>40,086</u>	<u>97,032</u>	<u>(80,518)</u>	<u>35,482</u>	<u>(1,008,194)</u>
NON-OPERATING REVENUES (EXPENSES):					
Investment Earnings	6,400	6,400	9,000	9,000	4,594
Net Non-Operating Revenues (Expenses)	<u>6,400</u>	<u>6,400</u>	<u>9,000</u>	<u>9,000</u>	<u>4,594</u>
INCOME (LOSS) BEFORE TRANSFERS	46,486	103,432	(71,518)	44,482	(1,003,600)
Transfers In	0	0	0	0	0
Transfers Out	0	(27,851)	(29,200)	(29,200)	0
CHANGE IN NET ASSETS	46,486	75,581	(100,718)	15,282	(1,003,600)
NET ASSETS--Beginning of Year	<u>(1,074,825)</u>	756,340	756,340	756,340	<u>(71,225)</u>
NET ASSETS--End of Year	<u>(1,028,339)</u>	831,921	655,622	771,622	<u>(1,074,825)</u>
Revenues/Transfers In Conversion to GAAP Basis		0			
Expenses/Transfers Out Conversion to GAAP Basis		(29,095)			
Beginning Net Assets Conversion to GAAP Basis		<u>(1,831,165)</u>			
GAAP Basis Net Assets		<u>(1,028,339)</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
 SELF-FUNDED INSURANCE FUND
 COMPARATIVE STATEMENT OF CASH FLOWS
 FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2007 and 2006

	2007	2006
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Receipts from Other Funds and Employees for Services	\$1,480,334	\$1,288,149
Cash Receipts for Claims Reimbursements	10,241	243,041
Cash Payments to Employees for Services	(26,779)	0
Cash Payments to Suppliers for Goods and Services	(462,505)	(1,353,138)
Cash Payments for Claims	(828,551)	(514,012)
	172,740	(335,960)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Transfers/Loans Received From Other Funds	0	106,895
Transfers/Loans Paid To Other Funds	(106,895)	0
	(106,895)	106,895
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Capital Contributions Received	0	0
	0	0
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest Received on Investments and Bank Deposits	6,400	4,594
	6,400	4,594
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	72,245	(224,471)
Cash and Cash Equivalents at Beginning of Year	16,620	241,091
Cash and Cash Equivalents at End of Year	88,865	16,620
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	\$40,086	(\$1,008,194)
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	1,177	(927)
Decrease (Increase) in Due From Other Funds	104,341	(245,356)
Increase (Decrease) in Payables	(3,031)	(7,869)
Increase (Decrease) in Due To Other Funds	1,072	26,779
Increase (Decrease) in Unremitted Payroll Withholdings	0	0
Increase (Decrease) in Estimated Claims Payable	29,095	899,607
	172,740	(335,960)
Net Cash Provided (Used) By Operating Activities	172,740	(335,960)

Non-cash Investing, Capital and Financing Activities:

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

COUNTY OF CHAMPAIGN, ILLINOIS
 EMPLOYEE HEALTH INSURANCE FUND
 COMPARATIVE STATEMENT OF NET ASSETS
 NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
CURRENT ASSETS:		
Cash	\$287,239	\$285,997
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	2,112	1,552
Accrued Interest	0	0
Other	1,490	3,651
Due From Other Funds	280,744	246,588
Total Assets	571,585	537,788
 <u>LIABILITIES</u>		
CURRENT LIABILITIES:		
Accounts Payable	368,720	338,469
Due To Other Funds	22	46
NONCURRENT LIABILITIES:		
Funds Held For Others	84,855	94,121
Deferred Revenues	4,380	0
Estimated Claims Payable	0	0
Total Liabilities	457,977	432,636
 <u>NET ASSETS</u>		
Unrestricted	113,608	105,152
Total Net Assets	113,608	105,152

COUNTY OF CHAMPAIGN, ILLINOIS
EMPLOYEE HEALTH INSURANCE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
OPERATING REVENUES:					
Charges for Services	\$4,420,139	\$4,420,139	\$6,396,000	\$6,396,000	\$4,186,025
Miscellaneous	0	0	0	0	0
Total Operating Revenues	<u>4,420,139</u>	<u>4,420,139</u>	<u>6,396,000</u>	<u>6,396,000</u>	<u>4,186,025</u>
OPERATING EXPENSES:					
Salaries	0	0	0	0	0
Fringe Benefits	4,421,007	4,421,007	6,404,400	6,396,400	4,182,047
Commodities	347	347	600	600	297
Services	0	821	20,400	20,400	353
Total Operating Expenses	<u>4,421,354</u>	<u>4,422,175</u>	<u>6,425,400</u>	<u>6,417,400</u>	<u>4,182,697</u>
OPERATING INCOME (LOSS)	<u>(1,215)</u>	<u>(2,036)</u>	<u>(29,400)</u>	<u>(21,400)</u>	<u>3,328</u>
NON-OPERATING REVENUES (EXPENSES):					
Investment Earnings	9,671	9,671	7,000	7,000	9,459
Net Non-Operating Revenues (Expenses)	<u>9,671</u>	<u>9,671</u>	<u>7,000</u>	<u>7,000</u>	<u>9,459</u>
INCOME (LOSS) BEFORE TRANSFERS	8,456	7,635	(22,400)	(14,400)	12,787
Transfers In	0	821	14,400	14,400	0
Transfers Out	0	0	0	0	0
CHANGE IN NET ASSETS	8,456	8,456	(8,000)	0	12,787
NET ASSETS--Beginning of Year	<u>105,152</u>	<u>105,152</u>	<u>105,152</u>	<u>105,152</u>	<u>92,365</u>
NET ASSETS--End of Year	<u>113,608</u>	<u>113,608</u>	<u>97,152</u>	<u>105,152</u>	<u>105,152</u>
Revenues/Transfers In Conversion to GAAP Basis		0			
Expenses/Transfers Out Conversion to GAAP Basis		0			
Beginning Net Assets Conversion to GAAP Basis		<u>0</u>			
GAAP Basis Net Assets		<u>113,608</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
EMPLOYEE HEALTH INSURANCE FUND
COMPARATIVE STATEMENT OF CASH FLOWS
FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2007 and 2006

	2007	2006
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Receipts from Other Funds and Employees for Services	\$4,387,584	\$4,170,298
Cash Receipts for Claims Reimbursements	0	0
Cash Payments to Employees for Services	0	0
Cash Payments to Suppliers for Goods and Services	(4,396,013)	(4,132,610)
Cash Payments for Claims	0	0
	(8,429)	37,688
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Transfers/Loans Received From Other Funds	0	0
	0	0
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Capital Contributions Received	0	0
	0	0
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest Received on Investments and Bank Deposits	9,671	9,459
	9,671	9,459
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	1,242	47,147
Cash and Cash Equivalents at Beginning of Year	285,997	238,850
Cash and Cash Equivalents at End of Year	287,239	285,997
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	(\$1,215)	\$3,328
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	1,601	(2,789)
Decrease (Increase) in Due From Other Funds	(34,156)	(12,938)
Increase (Decrease) in Payables	30,251	(1,429)
Increase (Decrease) in Due To Other Funds	(24)	(28)
Increase (Decrease) in Unremitted Payroll Withholdings	(4,886)	51,544
Increase (Decrease) in Estimated Claims Payable	0	0
	(8,429)	37,688
	(8,429)	37,688

Non-cash Investing, Capital and Financing Activities:

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

PRIVATE PURPOSE TRUST FUNDS

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

COUNTY OF CHAMPAIGN, ILLINOIS
TOWNSHIP MOTOR FUEL TAX FUND
COMPARATIVE STATEMENT OF FIDUCIARY NET ASSETS
NOVEMBER 30, 2007 and 2006

<u>ASSETS</u>	<u>2007</u>	<u>2006</u>
Cash	\$318,570	\$64,473
Investments	670,000	1,000,000
Receivables:		
Intergovernmental	172,230	197,859
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u>1,160,800</u>	<u>1,262,332</u>
 <u>LIABILITIES</u>		
Accounts Payable	86,857	53,078
Intergovernmental Payable	0	0
Due To Other Funds	<u>0</u>	<u>0</u>
Total Liabilities	<u>86,857</u>	<u>53,078</u>
 <u>NET ASSETS</u>		
Held in Trust for Other Governments	<u><u>1,073,943</u></u>	<u><u>1,209,254</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
TOWNSHIP MOTOR FUEL TAX FUND
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2007 AND 2006

	<u>2007</u>	<u>2006</u>
ADDITIONS:		
Intergovernmental Revenue	\$2,354,549	\$2,342,934
Investment Earnings	66,174	53,991
Miscellaneous	<u>0</u>	<u>0</u>
Total Additions	<u>2,420,723</u>	<u>2,396,925</u>
DEDUCTIONS:		
Township Road Maintenance:		
Salaries	0	0
Fringe Benefits	0	0
Commodities	0	0
Services	2,556,034	2,498,230
Capital Outlay	<u>0</u>	<u>0</u>
Total Deductions	<u>2,556,034</u>	<u>2,498,230</u>
CHANGE IN NET ASSETS	(135,311)	(101,305)
NET ASSETS--Beginning of Year	<u>1,209,254</u>	<u>1,310,559</u>
NET ASSETS--End of Year	<u><u>1,073,943</u></u>	<u><u>1,209,254</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
TOWNSHIP BRIDGE FUND
COMPARATIVE STATEMENT OF FIDUCIARY NET ASSETS
NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$121,057	\$201,699
Investments	50,000	200,000
Receivables:		
Intergovernmental	0	0
Accrued Interest	706	0
Other	0	0
Due From Other Funds	0	0
Total Assets	171,763	401,699
 <u>LIABILITIES</u>		
Accounts Payable	14,273	31,967
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Total Liabilities	14,273	31,967
 <u>NET ASSETS</u>		
Held in Trust for Other Governments	157,490	369,732

COUNTY OF CHAMPAIGN, ILLINOIS
TOWNSHIP BRIDGE FUND
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2007 AND 2006

	<u>2007</u>	<u>2006</u>
ADDITIONS:		
Intergovernmental Revenue	\$175,312	\$533,312
Investment Earnings	13,371	7,654
Miscellaneous	<u>0</u>	<u>0</u>
Total Additions	<u>188,683</u>	<u>540,966</u>
DEDUCTIONS:		
Township Bridge Maintenance:		
Salaries	0	0
Fringe Benefits	0	0
Commodities	0	0
Services	0	0
Capital Outlay	<u>400,925</u>	<u>288,063</u>
Total Deductions	<u>400,925</u>	<u>288,063</u>
CHANGE IN NET ASSETS	(212,242)	252,903
NET ASSETS--Beginning of Year	<u>369,732</u>	<u>116,829</u>
NET ASSETS--End of Year	<u><u>157,490</u></u>	<u><u>369,732</u></u>

AGENCY FUNDS

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

COUNTY OF CHAMPAIGN, ILLINOIS
 INDIVIDUAL AGENCY FUNDS
 COMPARATIVE STATEMENTS OF FIDUCIARY NET ASSETS
 NOVEMBER 30, 2007 AND 2006

	2007	2006
<u>GARNISHMENTS FUND</u>		
ASSETS:		
Cash	\$1,689	\$208
Total Assets	1,689	208
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held for Others	1,689	208
Total Liabilities	1,689	208
 <u>INHERITANCE TAX FUND</u>		
ASSETS:		
Cash	\$11,555	\$0
Investments	0	0
Total Assets	11,555	0
LIABILITIES:		
Intergovernmental Payable	\$11,555	\$0
Due To Other Funds	0	0
Total Liabilities	11,555	0
 <u>ESTATE FUND</u>		
ASSETS:		
Cash	\$30,561	\$30,561
Investments	0	0
Total Assets	30,561	30,561
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held For Others	30,561	30,561
Total Liabilities	30,561	30,561

COUNTY OF CHAMPAIGN, ILLINOIS
INDIVIDUAL AGENCY FUNDS
COMPARATIVE STATEMENTS OF FIDUCIARY NET ASSETS
NOVEMBER 30, 2007 AND 2006

	<u>2007</u>	<u>2006</u>
<u>PROPERTY CONDEMNATIONS FUND</u>		
ASSETS:		
Cash	\$37,700	\$355,020
Investments	<u>0</u>	<u>0</u>
Total Assets	<u><u>37,700</u></u>	<u><u>355,020</u></u>
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held for Others	<u>37,700</u>	<u>355,020</u>
Total Liabilities	<u><u>37,700</u></u>	<u><u>355,020</u></u>
<u>COUNTY COLLECTOR FUND</u>		
ASSETS:		
Cash	\$807,047	\$404,872
Investments	0	0
Intergovernmental Receivable	<u>715</u>	<u>519</u>
Total Assets	<u><u>807,762</u></u>	<u><u>405,391</u></u>
LIABILITIES:		
Intergovernmental Payable	\$379,022	\$344,299
Due To Other Funds	0	0
Funds Held For Others	<u>428,740</u>	<u>61,092</u>
Total Liabilities	<u><u>807,762</u></u>	<u><u>405,391</u></u>
<u>CIRCUIT CLERK FUND</u>		
ASSETS:		
Cash	\$306,944	\$331,117
Investments	<u>1,746,333</u>	<u>1,592,346</u>
Total Assets	<u><u>2,053,277</u></u>	<u><u>1,923,463</u></u>
LIABILITIES:		
Intergovernmental Payable	\$206,598	\$185,111
Due To Other Funds	0	0
Funds Held For Others	<u>1,846,679</u>	<u>1,738,352</u>
Total Liabilities	<u><u>2,053,277</u></u>	<u><u>1,923,463</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
 INDIVIDUAL AGENCY FUNDS
 COMPARATIVE STATEMENTS OF FIDUCIARY NET ASSETS
 NOVEMBER 30, 2007 AND 2006

	2007	2006
<u>COUNTY CLERK FUND</u>		
ASSETS:		
Cash	\$115,577	\$100,801
Investments	51,908	105,479
Total Assets	167,485	206,280
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held For Others	167,485	206,280
Total Liabilities	167,485	206,280
 <u>COURT SERVICES FUND</u>		
ASSETS:		
Cash	\$6,457	\$5,391
Total Assets	6,457	5,391
LIABILITIES:		
Funds Held For Others	\$6,457	\$5,391
Total Liabilities	6,457	5,391

CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS

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

COUNTY OF CHAMPAIGN, ILLINOIS
 CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
 SCHEDULE BY SOURCE OF FUNDING
 NOVEMBER 30, 2007 and 2006

	<u>2007</u>	<u>2006</u>
<u>GOVERNMENTAL FUNDS CAPITAL ASSETS</u>		
Land	\$1,688,463	\$1,688,463
Infrastructure	60,819,974	60,624,083
Buildings and Improvements	55,431,301	53,539,244
Equipment	12,552,009	12,497,953
Construction in Progress	<u>5,985,936</u>	<u>23,582,791</u>
Total Governmental Funds Capital Assets	<u><u>136,477,683</u></u>	<u><u>151,932,534</u></u>
 <u>SOURCE OF FUNDING</u>		
General Fund Revenues	\$8,235,766	\$7,976,713
Special Revenue Funds	71,083,833	70,569,840
Capital Projects Funds	56,958,330	73,186,227
Gifts	<u>199,754</u>	<u>199,754</u>
Total Governmental Funds Capital Assets	<u><u>136,477,683</u></u>	<u><u>151,932,534</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
NOVEMBER 30, 2007

FUNCTION AND ACTIVITY	Land	Infrastructure	Buildings & Improvements	Equipment	Construction in Progress	Total
GENERAL GOVERNMENT:						
County Board	\$0	\$0	\$0	\$34,502	\$0	\$34,502
Administrative Services	0	0	0	726,604	0	726,604
County Clerk	0	0	0	1,185,065	0	1,185,065
Recorder	0	0	0	294,165	0	294,165
Supervisor of Assessments	0	0	0	29,226	0	29,226
Treasurer	0	0	0	51,754	0	51,754
Public Properties	192,138	0	5,286,848	192,170	0	5,671,156
Total General Government	192,138	0	5,286,848	2,513,486	0	7,992,472
JUSTICE AND PUBLIC SAFETY:						
Circuit Clerk	0	0	0	330,728	0	330,728
Circuit Court / Law Library	0	0	0	1,674,943	0	1,674,943
Public Defender	0	0	0	20,829	0	20,829
Sheriff / Correctional Centers	0	0	0	3,511,641	0	3,511,641
State's Attorney	0	0	0	154,478	0	154,478
Coroner	0	0	0	145,952	0	145,952
ESDA / Emergency Management Agcy.	0	0	0	304,285	0	304,285
Court Services / Juvenile Detention	0	0	0	406,097	0	406,097
Animal Control	0	0	0	172,303	0	172,303
Child Advocacy Center	0	0	0	10,250	0	10,250
Public Properties	1,423,487	0	49,758,260	0	0	51,181,747
Total Justice and Public Safety	1,423,487	0	49,758,260	6,731,506	0	57,913,253
HEALTH SERVICES	0	0	0	96,059	0	96,059
Total Health Services	0	0	0	96,059	0	96,059
EDUCATION	0	0	0	675,690	0	675,690
Total Education	0	0	0	675,690	0	675,690
SOCIAL SERVICES	732	0	0	0	0	732
Total Social Services	732	0	0	0	0	732
DEVELOPMENT	0	0	0	295,006	0	295,006
Total Development	0	0	0	295,006	0	295,006
HIGHWAYS AND BRIDGES	72,106	60,819,974	386,193	2,240,262	5,985,936	69,504,471
Total Highways and Bridges	72,106	60,819,974	386,193	2,240,262	5,985,936	69,504,471
Total Governmental Funds Capital Assets	1,688,463	60,819,974	55,431,301	12,552,009	5,985,936	136,477,683

COUNTY OF CHAMPAIGN, ILLINOIS
 CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
 SCHEDULE OF CHANGES BY SOURCE OF FUNDING
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

<u>SOURCE OF FUNDING</u>	<u>Balance</u> <u>11/30/06</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>11/30/07</u>
GENERAL FUND REVENUES:				
Land	\$228,551	\$0	\$0	\$228,551
Infrastructure	294,731	0	0	294,731
Buildings and Improvements	4,167,927	299,569	0	4,467,496
Equipment	3,156,994	335,238	247,244	3,244,988
Construction in Progress	128,510	0	128,510	0
Total General Fund Revenues	7,976,713	634,807	375,754	8,235,766
SPECIAL REVENUE FUNDS:				
Land	302,783	0	0	302,783
Infrastructure	60,229,352	210,412	14,521	60,425,243
Buildings and Improvements	1,567,081	91,655	0	1,658,736
Equipment	8,296,603	170,309	190,921	8,275,991
Construction in Progress	174,021	247,059	0	421,080
Total Special Revenue Funds	70,569,840	719,435	205,442	71,083,833
CAPITAL PROJECTS FUNDS:				
Land	1,157,129	0	0	1,157,129
Infrastructure	0	0	0	0
Buildings and Improvements	47,733,522	1,500,833	0	49,234,355
Equipment	1,015,316	0	13,326	1,001,990
Construction in Progress	23,280,260	5,898,699	23,614,103	5,564,856
Total Capital Projects Funds	73,186,227	7,399,532	23,627,429	56,958,330
GIFTS:				
Land	0	0	0	0
Infrastructure	100,000	0	0	100,000
Buildings and Improvements	70,714	0	0	70,714
Equipment	29,040	0	0	29,040
Construction in Progress	0	0	0	0
Total Gifts	199,754	0	0	199,754
Total Governmental Funds Capital Assets	151,932,534	8,753,774	24,208,625	136,477,683

COUNTY OF CHAMPAIGN, ILLINOIS
 CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
 SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

<u>FUNCTION AND ACTIVITY</u>	<u>Balance 11/30/06</u>	<u>Additions</u>	<u>Deductions</u>	<u>Function Reclass</u>	<u>Balance 11/30/07</u>
GENERAL GOVERNMENT:					
County Board	\$34,502	\$0	\$0	\$0	\$34,502
Administrative Services	703,937	39,197	16,530	0	726,604
County Clerk	1,190,440	4,375	9,750	0	1,185,065
Recorder	294,165	0	0	0	294,165
Supervisor of Assessments	29,226	0	0	0	29,226
Treasurer	48,290	3,464	0	0	51,754
Public Properties	5,462,531	219,449	2,630	(8,194)	5,671,156
Total General Government	<u>7,763,091</u>	<u>266,485</u>	<u>28,910</u>	<u>(8,194)</u>	<u>7,992,472</u>
JUSTICE AND PUBLIC SAFETY:					
Circuit Clerk	347,821	0	17,093	0	330,728
Circuit Court / Law Library	1,659,195	15,748	0	0	1,674,943
Public Defender	20,829	0	0	0	20,829
Sheriff / Correctional Centers	3,476,134	253,842	218,335	0	3,511,641
State's Attorney	138,559	15,919	0	0	154,478
Coroner	134,482	11,470	0	0	145,952
ESDA / Emergency Management Agency	302,228	2,057	0	0	304,285
Court Services / Juvenile Detention	445,549	18,979	58,431	0	406,097
Animal Control	166,840	5,463	0	0	172,303
Child Advocacy Center	10,250	0	0	0	10,250
Public Properties	49,473,648	1,699,178	0	8,921	51,181,747
Total Justice and Public Safety	<u>56,175,535</u>	<u>2,022,656</u>	<u>293,859</u>	<u>8,921</u>	<u>57,913,253</u>
HEALTH SERVICES					
Total Health Services	<u>96,059</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>96,059</u>
EDUCATION					
Total Education	<u>681,905</u>	<u>4,555</u>	<u>10,770</u>	<u>0</u>	<u>675,690</u>
SOCIAL SERVICES					
Total Social Services	<u>22,937,308</u>	<u>806,764</u>	<u>23,742,613</u>	<u>(727)</u>	<u>732</u>
DEVELOPMENT					
Total Development	<u>334,665</u>	<u>78,293</u>	<u>117,952</u>	<u>0</u>	<u>295,006</u>
HIGHWAYS AND BRIDGES					
Total Highways and Bridges	<u>63,943,971</u>	<u>5,575,021</u>	<u>14,521</u>	<u>0</u>	<u>69,504,471</u>
Total Governmental Funds Capital Assets	<u>151,932,534</u>	<u>8,753,774</u>	<u>24,208,625</u>	<u>0</u>	<u>136,477,683</u>