

***County of
Champaign, Illinois***

**Comprehensive
Annual Financial
Report**

**Fiscal Year Ended
November 30, 2008**

County of Champaign, Illinois



**Comprehensive
Annual Financial
Report**



**Fiscal Year Ended
November 30, 2008**

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

Certificate of Achievement for Excellence in Financial Reporting

Presented to

County of Champaign
Illinois

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
November 30, 2007

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



President

Executive Director

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Introductory Section



OFFICE OF THE AUDITOR
CHAMPAIGN COUNTY, ILLINOIS

June 30, 2009

To the County Board and the Citizens of Champaign County:

The Comprehensive Annual Financial Report (CAFR) of the County of Champaign, Illinois for the fiscal year ended November 30, 2008 is submitted herewith. The CAFR is management's annual financial report to its taxpayers, governing board, oversight bodies, investors and creditors.

This report consists of management's representations concerning the finances of the County of Champaign. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of the County has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the County's financial statements in conformity with Generally Accepted Accounting Principles (GAAP). Because the cost of internal controls should not outweigh their benefits, the County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The County's financial statements have been audited by Bray, Drake, Liles & Richardson LLP, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended November 30, 2008, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principals used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor's report is presented as the first component of the financial section of the report.

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

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

Profile of the Government

Incorporated in 1833, Champaign County is located about 135 miles south of Chicago, at the crossroads of Interstates 57, 72, and 74 in the heart of East Central Illinois. The County is nearly 1,000 square miles in area, with a population of 179,669 (2000 census) who live in two cities, 24 incorporated villages, and on rural home sites.

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

There are 27 elected County Board members, 3 from each of 9 districts. The board members elect a chairman for a two-year term from among the members. After a decade of working with two county co-administrators, the County Board recently appointed a single county administrator with the responsibility of service to the board.

Illinois law determines the functions and services of county government. The largest portion of the County's General Government expenditures are for the administration of justice and public safety, including the State's Attorney, Public Defender, Circuit Clerk, Circuit Court, Court Services (adult and juvenile probation and juvenile detention center), and the Sheriff's functions (road patrol and the county correctional center).

Other functions mandated by state statute include the construction and maintenance of county highways and bridges, the maintenance of the property tax system, voter registration and the election system, maintaining vital records such as birth, marriage, and death certificates, and the recording of deeds and other real estate records.

The County also operates a nursing home, primarily from patient fees and Medicare/Medicaid reimbursements. Voters approved special property taxes in 1972 to fund mental health services, in 1995 to fund a Cooperative Extension Service, in 1996 to fund public health services for all county residents, in 2002 to fund social security and retirement contributions for Nursing Home employees, and in 2004 to fund services for the developmentally disabled.

The Champaign County Board created the Regional Planning Commission (RPC) in 1966 under state-enabling legislation allowing counties to create planning commissions for the welfare of County residents. Over the past thirty-five years the RPC has expanded its

scope beyond land use planning, and has been involved extensively in community development and economic development, distribution of federal community services block grant funds, housing programs, job and police training, transportation planning, senior and social services. In 1994, RPC began the operation of the Champaign County Head Start pre-school program.

Illinois has more taxing districts than any other state. There are 186 taxing districts in Champaign County. The County Treasurer is the tax collector for all these districts. In addition, the County Board is responsible for appointing the boards of special districts such as cemetery districts, mass transit, and forest preserve districts. The districts are not considered part of county government since they are independent in setting taxes and budgets.

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the County operates

Local economy. Despite a slowdown in the national economy, Champaign County continues to maintain a strong and stable economic environment. The University of Illinois dominates the local economy with over 20,000 jobs. The Champaign area is a regional healthcare center with Carle Foundation Hospital and Provena Covenant Medical Center, and two large clinics, Carle Clinic and Christie Clinic. The remaining commercial base of the economy is primarily comprised of retail, food, service, and agriculture. While the average local unemployment rate for 2008 did rise to 5.7%, up from the 2007 average of 4.3%, the Champaign County unemployment rate still compared favorably to the State average of 6.5% and national average of 5.8%.

The State of Illinois has continued to experience budgetary problems, as the state economy has suffered. The local share of the State Income Tax received by Champaign County has continued to rise only slightly or remain stagnant for several years.

Long term financial planning. Unreserved fund balance for the general fund (6.0% of actual total general fund expenditures) continues to fall below the 12.5% goal set forth in policy guidelines adopted by the County Board for budgetary and planning purposes. The general fund again was called upon to support the operations of the Champaign County Nursing Home in 2008, which accounts for much of the general fund's current difficulties.

In November 2002 voters of Champaign County approved a bond issuance to fund construction of a new \$20 million nursing home facility to replace the existing facility at 1701 E. Main St. in Urbana. The bonds are to be repaid by a property tax levy. Despite serious difficulties with mold at the construction site, and with the HVAC system in the new building, construction was completed with a ribbon-cutting ceremony on May 6, 2006. Residents moved into the new facility on February 28, 2007. The County Board

currently is pursuing legal remedies to recoup mold remediation and HVAC redesign costs from the responsible parties. It is clear that several years of increasing budget deficits at the Nursing Home must be reversed so the facility doesn't significantly affect the health of the County's overall finances. In 2008, the County Board created a Nursing Home Board and contracted with a private firm to provide management services to the County Nursing Home.

The County completed construction of a new Highway Fleet Maintenance facility in 2008. The County also has entered into several intergovernmental, fringe-road agreements with the Cities of Champaign, Urbana, and Savoy that have committed anticipated Motor Fuel Tax dollars for years to come.

Cash management policies and practices. The County's investment policy is to minimize risk while maintaining a competitive yield. Cash temporarily idle during the year was invested in certificates of deposit, obligations of the U.S. Treasury, Treasury mutual funds, commercial paper, money market funds, and the State Treasurer's investment pool. County government is restricted in its investment options by state law, and will remain in conservative investment portfolios.

As of November 30, 2008 the County had \$48,638,267 in cash on hand, demand deposits, and various investment instruments. Details of the County's deposits and investments are explained in Note 6 of the Notes to the Financial Statements.

Risk management. The County maintains a self-funded insurance fund for worker's compensation insurance and liability and auto insurance. The County's risk retention for the worker's compensation fund is \$250,000 per individual per claim and for liability and auto insurance is \$250,000 per occurrence. Commercial insurance has been purchased for claims in excess of this retention. Additional information on the County's risk management activity can be found in Note 16 of the Notes to the Financial Statements.

Pension benefits. The County provides pension benefits for its employees through a state-wide plan managed by the Illinois Municipal Retirement Fund. The County has no obligation in connection with employee benefits offered through this plan beyond its annual payments to IMRF. Additional information on the County's pension arrangements can be found in Note 21 of the Notes to the Financial Statements.

Awards and Acknowledgements

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County of Champaign for its CAFR for the fiscal year ended November 30, 2007. This was the twenty-seventh consecutive year that the County has received this award. In order to be awarded a Certificate of Achievement, the County published an easily readable and efficiently organized CAFR. This report satisfied both GAAP and applicable legal requirements.

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

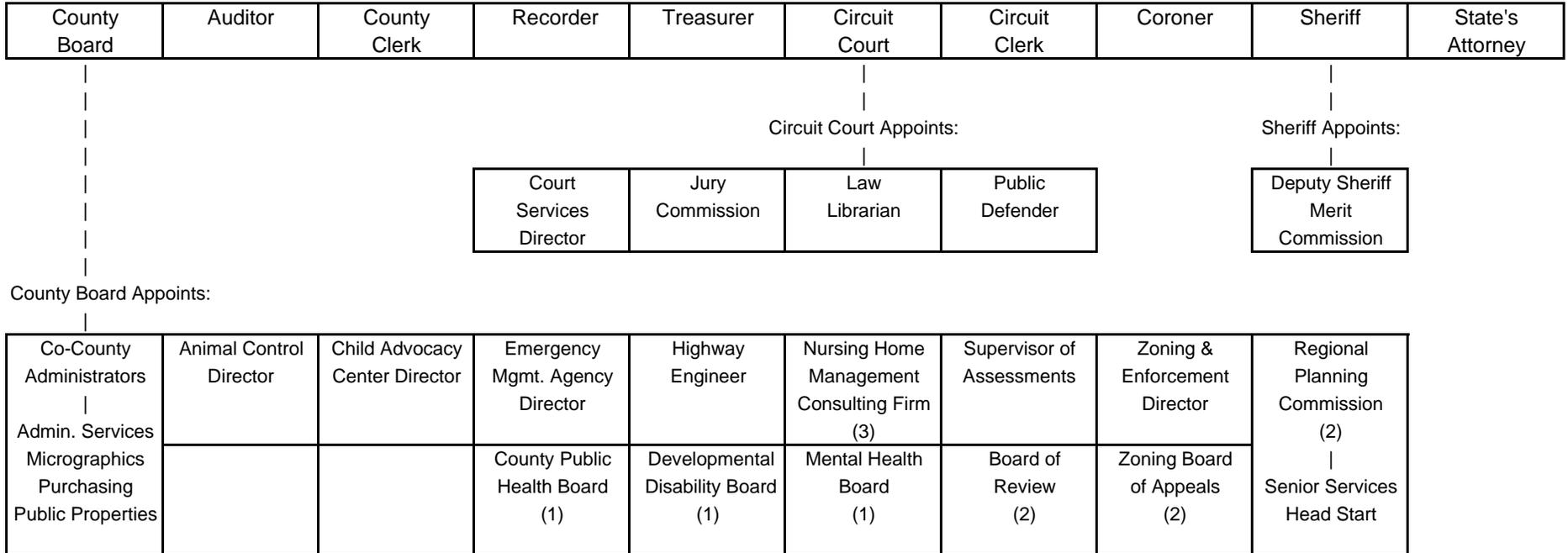
The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the Auditor's Office. We would like to express our sincere appreciation to all members of the department who assisted and contributed to the preparation of this report. It is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

Respectfully submitted,

Tony Fabri
CHAMPAIGN COUNTY AUDITOR

COUNTY OF CHAMPAIGN, ILLINOIS
 ORGANIZATION CHART
 November 30, 2008

VOTERS ELECT:



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

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

(3) Beginning in July 2008, the County Board contracts with a management consulting firm to manage the County Nursing Home. The Nursing Home Administrator is an employee of the consulting firm.

County of Champaign, Illinois
Principal Officials: Elected
November, 2008

Auditor
Tony Fabri

State's Attorney
Julia Rietz

Circuit Clerk
Linda Frank

Treasurer / Collector
Daniel Welch

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

County Board Members

C. Pius Weibel, Chair
Carol Ammons
Janet Anderson
J. Steven Beckett
Ron Bensyl
Thomas Betz
Lloyd Carter, Jr.
Lorraine Cowart
Chris Doenitz
Matthew Gladney
Claudia Gross
Kevin Hunt
Stan James
John D. Jay
Brad Jones
Greg Knott
Alan Kurtz
Ralph Langenheim
Brendan McGinty
W. Stephen Moser
Alan Nudo
Stanley "Steve" O'Connor
Jennifer Putman
Michael Richards
Lawrence Sapp
Jonathan Schroeder
Barbara Wysocki

Coroner
Duane Northrup

County Clerk
Mark Shelden

Recorder
Barbara Frasca

Sheriff / Public Safety Director
Daniel Walsh

County of Champaign, Illinois
Principal Officials: Appointed
November, 2008

Animal Control Director
Stephanie Joos

Emergency Management
Agency Director
William Keller

Associate Circuit Judges
Holly Clemons
John Kennedy
Richard Klaus
Chase Leonhard
Brian McPheters

Mental Health Board
Executive Director
Peter Tracy

Board of Review Chairman
Laura Sandefur

Nursing Home Administrator
Andrew Buffenbarger,
Management Performance
Associates, Inc.

Child Advocacy Center
Executive Director
Michael Williams

Public Defender
Randall Rosenbaum

County Administrators and
Administrative Services Directors
Debra Busey
Dennis Inman

Regional Planning Commission
Chief Executive Officer
Cameron Moore

County Highway Engineer
Jeffrey Blue

Supervisor of Assessments
Stan Jenkins

Court Services Director
Joseph Gordon

Zoning and Enforcement Director
John Hall

County of Champaign, Illinois
General Information
November, 2008

DATE OF INCORPORATION: February 20, 1833

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

COUNTY EMPLOYEES: 751 full-time, 222 part-time

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

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

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

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

TRANSPORTATION: Passenger airlines (2); railroad lines (1); bus lines (4);
major federal and state highways, including 3 interstate highways.

AGRICULTURE: Corn and soybeans are the major crops. Per the USDA Census of Agriculture:

| <u>Year</u> | <u>Farmland Acreage</u> | <u>Ratio of Farmland To Total Acreage</u> |
|-------------|-------------------------|---|
| 1978 | 614,544 | 96.3% |
| 1982 | 600,159 | 94.1% |
| 1987 | 594,227 | 93.1% |
| 1992 | 571,807 | 89.6% |
| 1997 | 567,697 | 89.0% |
| 2002 | 577,066 | 90.5% |
| 2007 | 550,481 | 86.3% |

MAJOR INSTITUTIONS:

University of Illinois: The County's largest single employer, this 1,413 acre main campus of the state university employs 28,683 people--7,983 academic, 5,196 non-academic and 15,504 student employees. Student enrollment is 41,495. The University also owns and operates a 1,742 acre airport and 4,016 acres of experimental fields.

Parkland Community College: A two-year community college with 9,273 students and 1,119 employees, Parkland serves portions of twelve counties in East Central Illinois.

County of Champaign, Illinois
Fund Descriptions
November, 2008

GOVERNMENTAL FUNDS

General Corporate Fund 080: The principal operating fund of the County finances most activities for which there is no specific tax levy or user fee. The General Corporate property tax rate limit is .25%, Illinois Compiled Statutes 55 ILCS 5/5-1024. An additional property tax for cooperative extension education, passed by referendum in November, 1995, has a limit of .03%, 505 ILCS 45/8(b).

Special Revenue Funds

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

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

Child Advocacy Center Fund 679: State and local funding for the operation of a child advocacy center to provide abuse prevention education, compassionate support to abused children and coordination of the investigation and prosecution of abuse cases.

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

Circuit Clerk Operations and Administration Fund 630: Fee for the Circuit Clerk to offset the costs of collecting and disbursing funds to entities of state and local governments.

County Bridge Fund 084: Property tax for the construction and maintenance of county bridges. Also provides 50% of the cost of bridge construction in rural townships. Rate limit .05%, Illinois Compiled Statutes 605 ILCS 5/5-602.

County Clerk Surcharge Fund 611: Fee collected on death certificates and marriage licenses by the County Clerk on behalf of the State Department of Public Health.

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

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

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

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

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

County of Champaign, Illinois
Fund Descriptions
November, 2008

Special Revenue Funds (continued)

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

Court Document Storage Fund 671: Fee to defray the cost of establishing and maintaining a document storage system for county court records, administered by the Circuit Clerk.

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

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

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

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

Drug Courts Program Grant Fund 685: Federally funded grant administered by the Mental Health Board which establishes a specialized probation program with the goal of reducing the number of drug offenders who are incarcerated and who re-offend. The grant ended June 2008 and funding now comes from a court-assessed fee.

Early Childhood Fund 104: Federally funded education and development programs, commonly known as Head Start, for low-income pre-school children and their families.

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

Geographic Information System Fund 107: Fee collected by the County Recorder for the County Board to create and maintain a county-wide map through a geographic information system.

Highway Federal Aid Matching Fund 103: Property tax to pay for engineering and right-of-way costs, utility relocations and the County's share of construction on specific federal highway projects. Rate limit .05%, Illinois Compiled Statutes 605 ILCS 5/5-603.

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

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

County of Champaign, Illinois
Fund Descriptions
November, 2008

Special Revenue Funds (continued)

Juvenile Information Sharing System Grant Fund 681: Federal grant to the Juvenile Detention Center to purchase equipment and set up an integrated county-wide data collection system for juveniles processed through the criminal justice system.

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

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

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

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

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

Property Tax Interest Fee Fund 627: Fee on properties sold at tax sales to be used by the County Treasurer to pay interest and costs on property tax sales in error.

Public Safety Sales Tax Fund 106: One-quarter percent special retailer's occupation tax for public safety imposed by the County Board upon approval by the voters in November 1998, Illinois Compiled Statutes 55 ILCS 5/5-1006.5. This special sales tax has been designated to repay bonds issued to finance construction of public safety facilities and to support other public safety programs, such as juvenile delinquency prevention and courts technology.

Recorder's Automation Fund 614: Fee for automating records in the Recorder's Office.

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

Regional Planning Commission Economic Development Loan Fund 475: Federal money for low interest loans to new or expanding businesses, or for rehabilitating rental/housing properties. Loan repayments are used to fund loans to new applicants.

Sheriff Drug Forfeitures Fund 612: Forfeitures from drug cases distributed by the Illinois State Police for the Sheriff to use in the enforcement of laws governing controlled substances.

County of Champaign, Illinois
Fund Descriptions
November, 2008

Special Revenue Funds (continued)

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

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

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

State's Attorney Drug Forfeitures Fund 621: Forfeitures from drug cases distributed by the Illinois State Police for the State's Attorney to use in the enforcement of laws governing narcotics activity.

Tax Sale Automation Fund 619: Fee for the automation of property tax collections and delinquent property tax sales, administered by the County Treasurer.

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

Victim Advocacy Grant Fund 675: Federally funded grant to provide services to victims of violent crime, including juvenile crime and offenses, through a Victim Advocacy Program Director in the State's Attorney's Office.

Working Cash Fund 610: Property tax (1976 and 1977 only) to provide working cash to avoid issuance of tax anticipation notes or warrants. Fund balance is to be held constant at \$377,714. Rate limit .025%, Illinois Compiled Statutes 55 ILCS 5/6-29003.

Debt Service Funds

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

2003 Series Nursing Home Bond Debt Service Fund 074: Property tax (no rate limit) for repayment of bonds issued in 2003 to finance construction of a nursing home facility. Bonds are scheduled for retirement through 2022.

2007 Series Highway Facility Bond Debt Service Fund 350: Fund to account for the repayment of bonds issued in 2007 to finance construction of the Highway Fleet Maintenance Facility. Bonds are being repaid by a combination of pledged general sales taxes in the General Fund and property taxes in the County Highway Fund. Bonds are scheduled for retirement through 2017.

County of Champaign, Illinois
Fund Descriptions
November, 2008

Capital Projects Funds

Court Complex Construction Fund 303: To account for the construction of a new court facility and the remodeling of the old courthouse, financed through alternative revenue source bonds issued in 1999, 2000 and 2007, backed by a 1/4 cent public safety sales tax.

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

Jail Construction Fund 078: To account for the construction of the satellite jail and remodeling of the older jail, financed with general obligation bonds issued in 1995.

Nursing Home Construction Fund 070: To account for the construction of a nursing home facility, financed with general obligation bonds issued in 2003 and 2006.

PROPRIETARY FUNDS

Enterprise Fund

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

Internal Service Funds

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

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

FIDUCIARY FUNDS

Private Purpose Trust Funds

Township Bridge Fund 087: State funding for construction of township bridges over 20 feet in length, administered by the County Highway Engineer in a trustee capacity on behalf of the various townships. This funding is not available to support County programs.

Township Motor Fuel Tax Fund 086: State funding from motor fuel taxes for township road maintenance and construction, administered by the County Highway Engineer in a trustee capacity on behalf of the various townships. This funding is not available to support County programs.

County of Champaign, Illinois
Fund Descriptions
November, 2008

Agency Funds

Circuit Clerk Fund: Court fees and fines which are collected by the Circuit Clerk and disbursed to the County Treasurer and other local governments.

County Clerk Fund: Tax redemptions collected and remitted to the persons who bought property at the tax sale, when the original owner later redeems his/her taxes. This fund also includes all fees collected by the County Clerk before they are deposited with the County Treasurer.

County Collector Fund: Collection and distribution of property taxes for all local taxing districts.

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

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

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

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

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

County of Champaign, Illinois
Department Descriptions
November, 2008

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

Animal Control - Enforces Animal Control Act and county ordinances requiring rabies vaccination and dog and cat registration. Investigates animal bites and claims made for livestock killed by dogs. Operates an animal impound facility used by most local jurisdictions.

Auditor - Internal auditor and chief accountant for the County. Pays all County bills. Audits for compliance with County Board policy and state and federal law. Since September 2006, no longer administers payroll and Illinois Municipal Retirement. Maintains centralized accounting system, generating weekly and monthly accounting reports for all County departments. Prepares the County's Comprehensive Annual Financial Report.

Board of Health - Eight member board appointed by the County Board to provide community health services, such as immunizations and restaurant inspections. This board was created pursuant to a referendum passed by voters in November, 1996.

Board of Review - Three person board appointed by the County Board to revise assessments of real property and assess all real property not assessed by a township assessor. Acts on written complaints of incorrectly assessed property and applications for property to be declared exempt from taxation. Signs certificates of error and distributes copies to County Clerk and County Collector. Delivers one set of completed assessment books to the County Clerk, who then certifies the abstract of assessments to the Illinois Department of Revenue.

Child Advocacy Center – Provides child abuse prevention education, compassionate support to abused children and coordination of the investigation and prosecution of abuse cases.

Circuit Clerk - Handles all court records of Champaign County. Produces all appeal records, issues passports and juror's vouchers. Is represented by a clerk at all jury trials. Accepts payment of and disburses court ordered fines and fees.

Circuit Clerk Support Enforcement - Contract with the State of Illinois Department of Healthcare and Family Services for federal and state reimbursement of expenditures in connection with ensuring that child support payments are made.

Circuit Court - The Circuit Court is the court of general jurisdiction in the State of Illinois. Champaign County is in the Sixth Judicial Circuit, along with five other neighboring counties. The six Circuit Judges in Champaign County are elected by the voters in the Circuit. The five Associate Judges are appointed by the Circuit Judges for four year terms. All judges are paid by the state.

County of Champaign, Illinois
Department Descriptions
November, 2008

Cooperative Extension Service - Cooperative extension education property tax levied by the County and turned over to the University of Illinois Cooperative Extension Service. Cooperative Extension Service programs include 4-H, youth and adult education programs.

Coroner - Investigates all deaths where the decedent was not attended by a licensed physician. Responsible for determining the manner and cause of each death to decide if an inquest is necessary; prepares and conducts inquests. The Coroner has the same powers as the Sheriff and should the Office of the Sheriff be vacant, the Coroner performs all the duties as required by law to be performed by the Sheriff, and retains those powers until another Sheriff is appointed or elected.

Correctional Center - This department accounts for most expenditures related to the operations of the County Jail and Satellite Jail. Utility costs are included under Public Properties. The Satellite Jail, completed in 1996, is the main intake/release facility for the county.

County Board - Coordinates and implements actions of the County Board and performs duties required by state statutes. Prepares weekly committee calendar and committee minutes.

County Clerk - Ex-Officio Clerk of the County Board; records County Board minutes; issues county licenses (marriage, liquor, motel); keeps records and issues certificates of vital statistics (birth, death, marriage); registers voters; conducts elections; files campaign disclosures and statements of economic interest; computes property tax extensions and mobile home privilege tax; keeps county maps on file.

Court Services/Probation - Juvenile Division makes recommendations to the Court on petitions concerning minors. Should the minor be placed on probation or under court supervision, the probation officer provides counseling, supervision and referral to appropriate community resources. Adult Division conducts pre-sentence investigations and prepares pre-sentence reports for the courts. If a defendant is sentenced to probation, the probation officer provides rehabilitative counseling and endeavors to see that the conditions of probation are carried out.

Debt Service – Department set up to accumulate resources restricted for the repayment of general obligation bonds, for which the County's general sales tax revenue has been pledged to repay.

Deputy Sheriff Merit Commission - Three member commission which certifies persons as eligible to serve as sworn deputies. Handles major disciplinary actions and discharge of sworn personnel. Members of commission are appointed by County Board upon recommendation of County Sheriff.

Developmental Disability Board - Three member board appointed by the County Board to administer services for persons with a developmental disability. This board was created pursuant to a referendum passed by voters in November, 2004.

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

County of Champaign, Illinois
Department Descriptions
November, 2008

Emergency Management Agency - Trains volunteers and acts to protect persons and property in the event of a disaster.

General County - This department accounts for General Corporate revenues and expenditures that are not allocated to specific General Corporate departments. Revenues include property, sales and income taxes. Expenditures include employee health insurance, independent audit, grants to local agencies and Regional Planning Commission membership dues.

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

Jury Commission - Three person commission appointed by the Circuit Court to compile a list of potential jurors based on registered voters. Illinois law also provides that holders of Illinois driver's licenses may be eligible for jury duty; however, Champaign County uses only registered voters.

Juvenile Detention Center - Operates a secure, locked facility for minors apprehended by law enforcement agencies.

Law Library - Provides law reference materials for the use of all members of the public, but used mainly by local attorneys and judges.

Mental Health Board - Nine member board appointed by the County Board to provide funding to mental health agencies.

Nursing Home - The Nursing Home is licensed to provide skilled, intermediate and shelter care. Other care options include a special unit for Alzheimers and Related Disorders, an Adult Day Care Program, and a Respite Care Program. A new Nursing Home facility was constructed in 2003-2006 and put into service in February 2007.

Public Defender - Court-appointed attorneys to represent indigent persons charged with crimes in Champaign County, involving every type of crime from murder to traffic offenses. Provides the same legal representation that defendants would receive from private counsel.

Public Properties - Provides custodial and maintenance services for all County buildings. In October 1995, this department was placed under the direction of the County Administrator as a division of the Administrative Services Department.

Recorder - Responsible for the recording of various instruments including deeds, mortgages, affidavits, plats, mechanics liens, corporation papers, surveys, and military discharges. These instruments are indexed and preserved through electronic imaging. Handles State of Illinois revenue stamps (transfer tax) for sales and transfers of property.

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

County of Champaign, Illinois
Department Descriptions
November, 2008

Regional Planning Commission - A nine member advisory body created by the County Board to supply information and technical assistance to local government officials in the areas of planning, land use, housing, transportation engineering, public administration, community and economic development. Has expanded into the areas of police training and community service grants, including the Senior Services Program. Administers the Early Childhood Program and the Geographic Information Services Joint Venture.

Sheriff - Patrols the rural areas and unincorporated towns and villages. Investigates crimes and serves civil papers (lawsuits, divorces, small claims, subpoenas, court orders and notices). Operates the two county jails and takes prisoners to court for arraignment and trial. Attends court and is responsible for court security. Transports prisoners to the state penitentiary. Handles mental cases and transports them as necessary.

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

State's Attorney - Prosecutes all actions, civil and criminal, in the Circuit Court. Commences and prosecutes all actions and proceedings brought by any County Officer and defends actions and proceedings brought against the County or against County Officers. Gives opinions to any County officer upon questions of law relating to the County.

State's Attorney Support Enforcement - Contract with the State of Illinois Department of Healthcare and Family Services for federal and state reimbursement of expenditures in connection with enforcing court-ordered child support payments.

Supervisor of Assessments - Maintains tax maps, property record cards and exemption certificates related to property tax assessments. Keeps current list of property owners. Publishes assessments in newspapers, sends notices of assessment changes to taxpayers and issues certificates of errors. Instructs, consults and assists township assessors and has the statutory power to make assessments.

Treasurer - Responsible for the receipt of County revenue and for the investment and disbursement of County funds. As County Collector, collects and distributes property and mobile home taxes for all taxing districts in the County. Bills and collects drainage assessment taxes. Supervises the sale of delinquent real estate taxes.

Zoning and Enforcement - Reviews applications and issues zoning use permits. Inspects to ensure compliance with the zoning ordinance and investigates alleged violations. From June 1990 to December 2005, the County Board contracted with the Regional Planning Commission to provide these services. In 2006, the program returned to being run by employees in the General Corporate Fund. This department also pays the per diems of the Zoning Board of Appeals, which is a six member board appointed by the County Board.

Financial Section

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JAMES P. BRAY, CPA (Retired)

June 30, 2009

Champaign County Board
Urbana, IL

Independent Auditor's Report

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Champaign County, Illinois, as of and for the year ended November 30, 2008, which collectively comprise the County's basic financial statements as listed in the table of contents under "Basic Financial Statements". These financial statements are the responsibility of Champaign County, Illinois's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in **Government Auditing Standards**, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Champaign County, Illinois, as of November 30, 2008, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and Major Special Revenue Funds and for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with **Government Auditing Standards**, we have also issued our report, dated June 30, 2009, on our consideration of Champaign County, Illinois's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with **Government Auditing Standards** and should be considered in accessing the results of our audit.

The management's discussion and analysis on pages 22 through 32 is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Champaign County, Illinois' basic financial statements. The introductory section, combining and individual non-major fund financial statements, combined and individual department statements, statistical section, and appendix, listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements of Champaign County, Illinois. The combining and individual non-major fund financial statements, combined and individual department statements, and the schedule of expenditures of federal awards have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section, statistical section, and appendix have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.



BRAY, DRAKE, LILES & RICHARDSON LLP

MANAGEMENT'S DISCUSSION
AND ANALYSIS

County of Champaign, Illinois

Management's Discussion and Analysis

November 30, 2008

As management of the County of Champaign, we offer readers of these financial statements this narrative overview and analysis of the financial activities of the County of Champaign for the fiscal year ended November 30, 2008. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 1-5 of this report.

Financial Highlights

- The assets of the County of Champaign exceeded its liabilities at the close of the most recent fiscal year by \$78,542,281 (*net assets*). The County's total net assets remained fairly constant from 2007 to 2008, with an increase of just under \$150,000 from the previous year to the present.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$41,227,921. The majority of this amount, \$33,355,661, is *available for spending* at the government's discretion (*unreserved fund balance*). The 2008 ending fund balance represents a decrease of \$8,735,053 over the prior year, despite an increase in governmental fund revenues of \$2,951,276. Expenditures increased by \$10,133,309 over the previous year, with increased expenditures in all major funds and for all governmental purposes – with the exception of education and social services, which saw slight decreases.
- At the end of the current fiscal year, unreserved fund balance for the general fund was \$2,137,360, or 6.0% of total general fund expenditures.
- Champaign County's total bonded debt decreased by \$2,629,053 during the current fiscal year.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to Champaign County's basic financial statements. Champaign County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of Champaign County's finances, in a manner similar to a private-sector business.

- The *statement of net assets* presents information on all of Champaign County's assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of Champaign County is improving or deteriorating.
- The *statement of activities* presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the County of Champaign include general government, justice and public safety, health, education, social services, development, and highways and bridges. The business-type activities of the County of Champaign include the Champaign County Nursing Home. The government-wide financial statements do not include funds classified as Fiduciary Funds (discussed further below), because the resources of those funds are not available to support the County's programs.

The government-wide financial statements can be found on pages 33-34 of this report.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County of Champaign, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County of Champaign can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The County of Champaign maintains fifty-five individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Mental Health Fund, Developmental Disability Fund, and County Motor Fuel Tax Fund, all of which are considered to be major funds. Data from the other fifty-one governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* elsewhere in this report.

The County of Champaign adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 35-40 of this report.

Proprietary funds. The County of Champaign maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County of Champaign uses one enterprise fund to account for its Nursing Home. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County of Champaign uses internal service funds to account for its self-funded insurance and employee health insurance. Because both of these services predominately benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide information for the County Nursing Home, which is considered to be a major fund of the County of Champaign. Both internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of *combining statements* elsewhere in this report.

The basic proprietary fund financial statements can be found on pages 41-44 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are *not* available to support the County of Champaign's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found on pages 45-46 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 47-78 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the County of Champaign's progress in funding its obligation to provide pension benefits to its employees. This required supplementary information can be found in Exhibit XI on pages 72-73 of this report.

The combining statements referred to earlier in connection with non-major governmental funds and internal service funds are presented immediately following the notes to the financial statements. Combining and individual fund statements and schedules can be found on pages 79-102 of this report.

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the County of Champaign, assets exceeded liabilities by \$78,542,281 at the close of the most recent fiscal year.

The largest portion of the County of Champaign's net assets (81.2%) reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment), less any related debt used to acquire those assets that is still outstanding. The County of Champaign uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the County of Champaign's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. The table **County of Champaign's Net Assets** reflects the condensed Statement of Net Assets.

An additional portion of the County of Champaign's net assets (45.1%) represents resources that are subject to external restrictions on how they may be used. This leaves a deficit balance of *unrestricted net assets* (\$20,679,581), or money that may be used to meet the government's ongoing obligations to citizens and creditors. This deficit balance

is due mainly to the completion of the Champaign County Nursing Home facility in 2007. The asset of the new building was transferred from the County's governmental activities funds to a business-type activities fund (the Nursing Home), while the liability of bonded debt incurred to pay for the facility remains with the government funds, resulting in the deficit in unrestricted assets.

The County's net assets remained fairly stable from 2007 to 2008, and as in the previous year, the County must report negative balances in all three categories of unrestricted net assets in 2008; for the government as a whole, as well as for governmental activities, and business-type activities.

County of Champaign's Net Assets

(in thousands of dollars)

| | Governmental Activities | | Business-Type Activities | | Total | |
|----------------------------|-------------------------|------------|--------------------------|-----------|------------|------------|
| | 2008 | 2007 | 2008 | 2007 | 2008 | 2007 |
| Current and Other Assets | \$ 78,062 | \$ 83,776 | \$ 575 | \$ 2,323 | \$ 78,637 | \$ 86,099 |
| Capital Assets | 75,347 | 66,875 | 23,071 | 23,751 | 98,418 | 90,626 |
| Total Assets | \$ 153,409 | \$ 150,651 | \$ 23,646 | \$ 26,074 | \$ 177,055 | \$ 176,725 |
| Long-term Liabilities | 61,669 | 66,146 | - | 472 | 61,669 | 66,618 |
| Other Liabilities | 33,944 | 29,120 | 2,899 | 2,594 | 36,843 | 31,714 |
| Total Liabilities | \$ 95,613 | \$ 95,266 | \$ 2,899 | \$ 3,066 | \$ 98,512 | \$ 98,332 |
| Net Assets: | | | | | | |
| Invested in Capital Assets | 40,723 | 34,867 | 23,071 | 23,741 | 63,794 | 58,609 |
| Restricted | 35,428 | 38,800 | - | - | 35,428 | 38,800 |
| Unrestricted | (18,355) | (18,282) | (2,324) | (734) | (20,680) | (19,016) |
| Total Net Assets | 57,796 | 55,385 | 20,747 | 23,007 | 78,542 | 78,393 |

Governmental Activities. While total net assets remained largely unchanged from 2007 to 2008, the County's investments decreased significantly over the year. The decrease in investment assets (\$10.9 million) was related to the national economic downturn and stock market devaluation. The decrease in investment assets was offset by increases in several areas, most notably capital assets, which saw an increase of \$8.5 million, thanks largely to the completion in 2008 of the County's new Highway Maintenance Facility. Otherwise, increases in expenses and revenues closely paralleled inflation and growth in the demand for services.

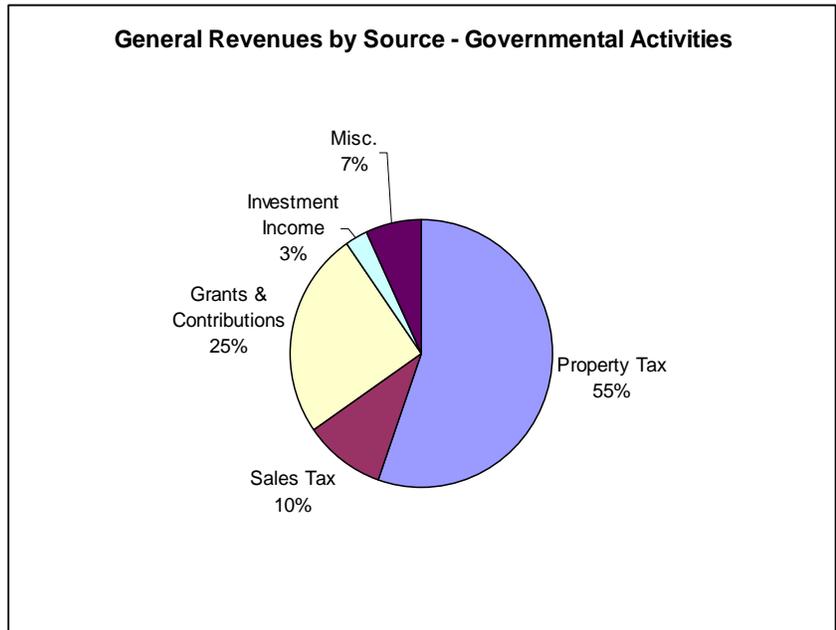
Business-type Activities. Business-type Activities saw little change overall from 2007 to 2008. As for the actual operations of the Nursing Home, expenses outstripped revenues by \$1.8 million.

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

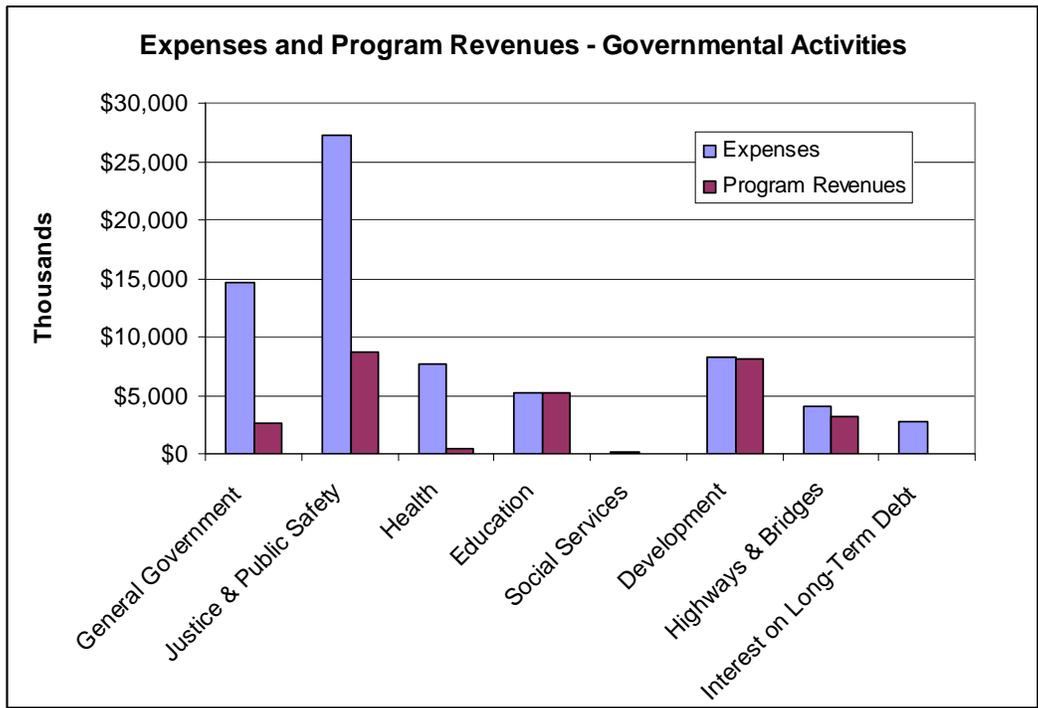
County of Champaign's Changes in Net Assets

| | Governmental Activities | | Business-Type Activities | | Total | |
|-----------------------------------|-------------------------|---------------------|--------------------------|-------------------|-------------------|-------------------|
| | 2008 | 2007 | 2008 | 2007 | 2008 | 2007 |
| Revenues: | | | | | | |
| Program Revenues | | | | | | |
| Charges for Services | \$ 8,906,162 | \$ 9,486,599 | \$ 12,939,472 | \$ 13,722,500 | \$ 21,845,634 | \$ 23,209,099 |
| Operating Grants & Contributions | 19,266,759 | 18,054,418 | 5,583 | - | 19,272,342 | 18,054,418 |
| General Revenues: | | | | | | |
| Property Taxes | 24,146,421 | 22,905,851 | 879,915 | 840,560 | 25,026,336 | 23,746,411 |
| Public Safety Sales Taxes | 4,501,359 | 4,359,205 | - | - | 4,501,359 | 4,359,205 |
| Hotel/Motel & Auto Rental Taxes | 47,486 | 26,376 | - | - | 47,486 | 26,376 |
| Grants & Contributions | | | | | | |
| Not Restricted to | | | | | | |
| Specific Programs | 11,377,690 | 10,841,170 | - | - | 11,377,690 | 10,841,170 |
| Investment Earnings | 1,284,285 | 1,957,841 | 10,645 | 27,610 | 1,294,930 | 1,985,451 |
| Miscellaneous | 3,107,641 | 1,914,765 | 6,551 | 4,308 | 3,114,192 | 1,919,073 |
| Total Revenues | 72,637,803 | 69,546,225 | 13,842,166 | 14,594,978 | 86,479,969 | 84,141,203 |
| Expenses: | | | | | | |
| General Government | 14,606,360 | 10,627,760 | - | - | 14,606,360 | 10,627,760 |
| Justice & Public Safety | 27,317,391 | 28,373,837 | - | - | 27,317,391 | 28,373,837 |
| Health | 7,753,137 | 7,371,974 | - | - | 7,753,137 | 7,371,974 |
| Education | 5,236,017 | 5,195,843 | - | - | 5,236,017 | 5,195,843 |
| Social Services | 217,209 | 190,786 | - | - | 217,209 | 190,786 |
| Development | 8,242,203 | 6,356,022 | - | - | 8,242,203 | 6,356,022 |
| Highways & Bridges | 4,065,664 | 7,461,600 | - | - | 4,065,664 | 7,461,600 |
| Interest on Long-Term Debt | 2,778,834 | 2,554,227 | - | - | 2,778,834 | 2,554,227 |
| Nursing Home | - | - | 15,776,130 | 15,999,925 | 15,776,130 | 15,999,925 |
| Total Expenses | 70,216,815 | 68,132,049 | 15,776,130 | 15,999,925 | 85,992,945 | 84,131,974 |
| Increase in Net Assets | | | | | | |
| Before Transfers | 2,420,988 | 1,414,176 | (1,933,964) | (1,404,947) | 487,024 | 9,229 |
| Transfers | (1,167,931) | (22,667,321) | 10,040 | 22,667,321 | - | - |
| Increase in Net Assets | 2,410,948 | (21,253,145) | (1,923,924) | 21,262,374 | 487,024 | 9,229 |
| Beginning Net Assets | 55,384,955 | 76,638,100 | 22,670,302 | 1,745,207 | 78,055,257 | 78,383,307 |
| Ending Net Assets | 57,795,903 | 55,384,955 | 20,746,378 | 23,007,581 | 78,542,281 | 78,392,536 |

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



Justice and Public Safety expenses constituted the largest single category of expense within governmental activities totaling \$27,317,391, or 39% of total expenses of \$70,216,815. General Government expenses were next largest at \$14,606,360 or 21% of total expenses. A breakdown by program of expenses and program revenues follows:



Financial Analysis of the Government's Funds

As noted earlier, the County of Champaign uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the County of Champaign's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the County of Champaign's financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

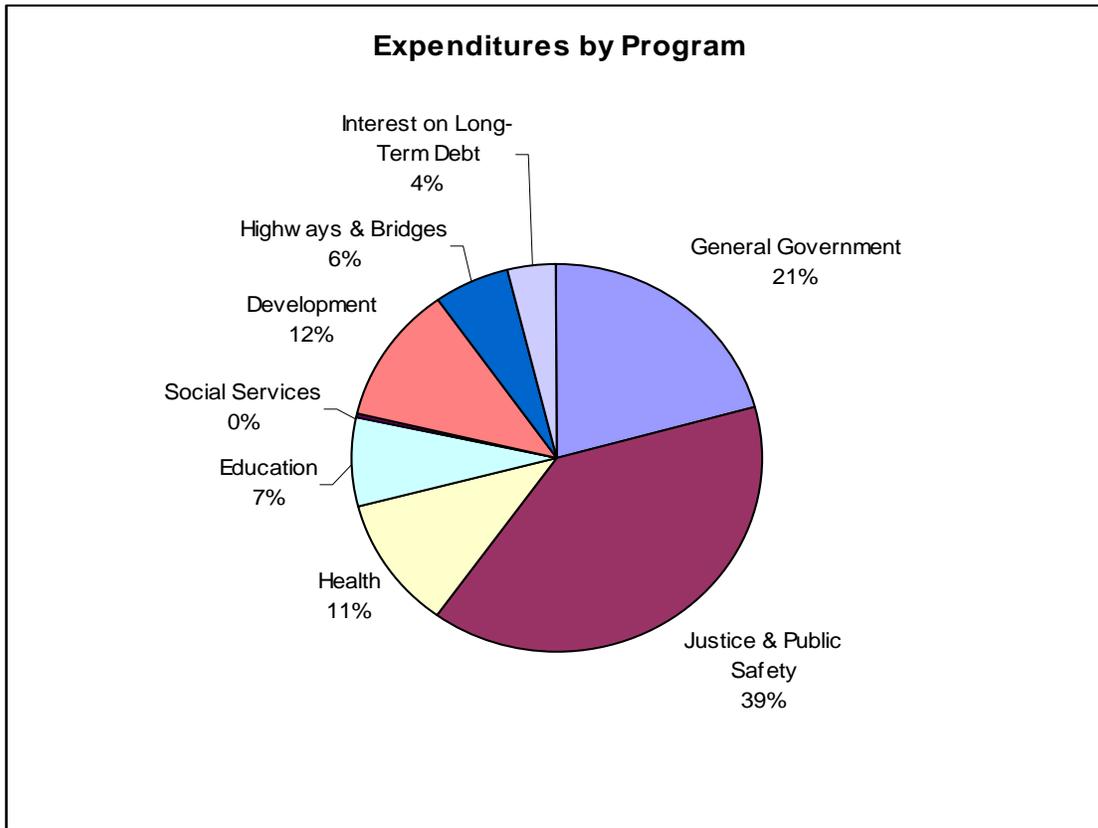
As of the end of the current fiscal year, the County of Champaign's governmental funds reported combined ending fund balances of \$41,227,921, an decrease of \$8,735,053 in comparison with the prior year. Nearly 81% of this amount constitutes *unreserved, undesignated fund balance*, which is available for spending at the government's discretion. The remainder of fund balance is *reserved* to indicate that it is not available for new spending because it has already been committed for debt service (\$2,346,847) and long-term receivables (\$5,525,413).

The general fund is the chief operating fund of the County of Champaign. At the end of the 2008 fiscal year, the total fund balance of the general fund was \$2,397,754, with 89% of that amount (\$2,137,360) unreserved. Reserved fund balance (\$260,394) represents just 11% of total general fund expenditures.

The fund balance of Champaign County's general fund decreased from 2007 to 2008 a total of \$914,746. This decrease, representing a 28% loss to the general fund, can be attributed partly to significant loans made from the general fund to support the County Nursing Home, partly to increased expenditures to pay for governmental services, and partly to the general economic climate. Regardless the cause, the general fund cannot sustain continued losses of this magnitude for long.

Among other major governmental funds, the Mental Health Fund saw a modest increase from \$1,411,265 in 2007 to \$1,529,076 in 2008, while the Developmental Disability Fund saw a modest decrease from \$1,556,211 in 2007 to \$1,520,626 in 2008. The County Motor Fuel Tax Fund decreased by almost \$1 million during the current fiscal year.

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



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

The Champaign County Nursing Home ended the year with a deficit in unrestricted net assets of \$1,985,006. Total Net Assets for the Nursing Home came to \$21,085,737, but investment in Capital Assets, net of related debt, came to \$23,070,743.

General Fund Budgetary Highlights

During the year there was a \$2,172,223 increase in expenditures between the original and final amended budget. Revenues also saw an increase, although a smaller one, at \$449,926. At the end of the year, expenditures outpaced revenues by \$2,658,780, according to the final budget. That deficit rose to \$3,109,519 using an Actual (Budgetary Basis).

Capital Asset and Debt Administration

Capital assets. The County of Champaign’s investment in capital assets for its governmental and business-type activities as of November 30, 2008, amounts to \$98,417,847 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, roads, highways, and bridges. Following is a Comparative Statement of Capital Assets, net of depreciation (in thousands):

| | Governmental Activities | | Business-type activities | | Total | |
|----------------------------|-------------------------|-------------------|--------------------------|------------------|-------------------|-------------------|
| | 2008 | 2007 | 2008 | 2007 | 2008 | 2007 |
| Land | \$ 1,688 | \$ 1,688 | \$ - | \$ - | \$ 1,688 | \$ 1,688 |
| Construction in Progress | 6,649 | 5,986 | - | - | 6,649 | 5,986 |
| Infrastructure | 60,619 | 60,820 | - | - | 60,619 | 60,820 |
| Buildings and Improvements | 65,195 | 55,431 | 23,561 | 23,510 | 88,756 | 78,941 |
| Equipment | 12,909 | 12,552 | 978 | 1,115 | 13,887 | 13,667 |
| Total | \$ 147,060 | \$ 136,477 | \$ 24,539 | \$ 24,625 | \$ 171,599 | \$ 161,102 |

Additional information on the County of Champaign’s capital assets can be found in Note 11 in the Notes to Financial Statements of this report.

Long-term debt. At the end of the current fiscal year, the County of Champaign had total long-term liabilities of \$61,669,055. The entire amount is backed by the full faith and credit of the County of Champaign. Following is a comparative statement of outstanding debt (in thousands):

| | Governmental Activities | | Business-type activities | | Total | |
|---------------------------|-------------------------|------------------|--------------------------|--------------|------------------|------------------|
| | 2008 | 2007 | 2008 | 2007 | 2008 | 2007 |
| General Obligation Bonds | \$ 58,369 | \$ 61,011 | \$ - | \$ - | \$ 58,369 | \$ 61,011 |
| Intergovernmental Loans | 392 | 444 | - | - | 392 | 444 |
| Capital Lease Obligations | - | 85 | - | 10 | - | 95 |
| Estimated Claims Payable | 2,555 | 1,860 | - | - | 2,555 | 1,860 |
| Total | \$ 61,316 | \$ 63,400 | \$ - | \$ 10 | \$ 61,316 | \$ 63,410 |

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

Economic Factors

The main campus of the University of Illinois lies in the center of Champaign County and it provides a great deal of stability to the area's economy, as the University is the area's largest employer (with over 20,000 employees), and is a major purchaser of various goods and services. This stability helps make Champaign County's revenues more stable than many other counties'. The local real estate market continues to expand locally, despite negative national trends, with several new buildings under construction throughout Champaign and Urbana, both through the University and in the commercial sector.

The equalized assessed value (EAV) of taxable property in the County for the 2008 levy year was approximately \$3.75 billion, which represents one-third market value. Residential properties make up 65% of the EAV for the 2008 levy year. Commercial development constitutes 28%, while farmland is 4%.

Requests for Information

This financial report is designed to provide a general overview of the County of Champaign's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the Auditor, 1776 E. Washington, Urbana, IL 61802.

BASIC FINANCIAL STATEMENTS

COUNTY OF CHAMPAIGN, ILLINOIS
STATEMENT OF NET ASSETS
NOVEMBER 30, 2008

Exhibit I

| | <u>Governmental Activities</u> | <u>Business-Type Activities</u> | <u>Total</u> |
|---|------------------------------------|-------------------------------------|--------------------|
| <u>ASSETS</u> | | | |
| Cash | \$18,283,805 | \$178,419 | \$18,462,224 |
| Investments | 17,714,000 | 0 | 17,714,000 |
| Receivables, Net of Uncollectible Amounts: | | | |
| Patient Accounts | 0 | 1,498,330 | 1,498,330 |
| Property Taxes | 24,895,060 | 941,137 | 25,836,197 |
| Intergovernmental | 6,527,965 | 378,334 | 6,906,299 |
| Program Loans--Current Portion | 412,576 | 0 | 412,576 |
| Accrued Interest | 62,930 | 0 | 62,930 |
| Other | 85,468 | 0 | 85,468 |
| Internal Balances | 2,455,933 | (2,455,933) | 0 |
| Inventories | 24,015 | 20,084 | 44,099 |
| Prepaid Expenses | 0 | 4,848 | 4,848 |
| Deferred Charges | 593,378 | 0 | 593,378 |
| Resident Trust Accounts | 9,970 | 9,668 | 19,638 |
| Program Loans Receivable--Long Term Portion | 5,300,413 | 0 | 5,300,413 |
| Investment in Joint Venture | 1,696,531 | 0 | 1,696,531 |
| Capital Assets Not Being Depreciated | 8,337,432 | 0 | 8,337,432 |
| Capital Assets, Net of Accumulated Depreciation | 67,009,672 | 23,070,743 | 90,080,415 |
| Total Assets | 153,409,148 | 23,645,630 | 177,054,778 |
| <u>LIABILITIES</u> | | | |
| Accrued Salaries Payable | 1,088,301 | 240,261 | 1,328,562 |
| Accounts Payable | 4,136,829 | 1,326,214 | 5,463,043 |
| Accrued Interest Payable | 1,036,360 | 0 | 1,036,360 |
| Intergovernmental Payable | 2,529 | 0 | 2,529 |
| Funds Held for Others | 96,052 | 9,668 | 105,720 |
| Unearned Revenue | 24,909,940 | 941,137 | 25,851,077 |
| Compensated Absences Payable | 2,674,179 | 381,972 | 3,056,151 |
| Noncurrent Liabilities: | | | |
| Due Within One Year | 3,985,861 | 0 | 3,985,861 |
| Due in More Than One Year | 57,683,194 | 0 | 57,683,194 |
| Total Liabilities | 95,613,245 | 2,899,252 | 98,512,497 |
| <u>NET ASSETS</u> | | | |
| Invested In Capital Assets, Net of Related Debt | 40,723,198 | 23,070,743 | 63,793,941 |
| Restricted for: | | | |
| Capital Projects, Net of Related Debt | 2,226,848 | 0 | 2,226,848 |
| Debt Service | 3,495,854 | 0 | 3,495,854 |
| Justice & Public Safety | 6,530,419 | 0 | 6,530,419 |
| Health & Education | 4,017,836 | 0 | 4,017,836 |
| Development & General Government | 8,070,561 | 0 | 8,070,561 |
| Highways & Bridges | 9,605,734 | 0 | 9,605,734 |
| Insurance & Fringe Benefits | 1,480,669 | 0 | 1,480,669 |
| Unrestricted (Deficit) | (18,355,216) | (2,324,365) | (20,679,581) |
| Total Net Assets | 57,795,903 | 20,746,378 | 78,542,281 |

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

COUNTY OF CHAMPAIGN, ILLINOIS
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

Exhibit II

| FUNCTIONS / PROGRAMS | Expenses | Program Revenues | | | Net (Expenses) Revenues and Changes in Net Assets | | |
|--|-------------------|---|--|--------------------------------------|--|---------------------------------|---------------------|
| | | Fines, Permits & Charges for Services | Operating Grants & Contributions | Capital Grants & Contributions | Governmental Activities | Business- Type Activities | Total |
| GOVERNMENTAL ACTIVITIES: | | | | | | | |
| General Government | \$14,606,360 | \$2,399,876 | \$238,344 | \$0 | (\$11,968,140) | \$0 | (\$11,968,140) |
| Justice & Public Safety | 27,317,391 | 4,801,822 | 3,939,660 | 0 | (18,575,909) | 0 | (18,575,909) |
| Health | 7,753,137 | 133,395 | 233,896 | 0 | (7,385,846) | 0 | (7,385,846) |
| Education | 5,236,017 | 37,616 | 5,111,677 | 0 | (86,724) | 0 | (86,724) |
| Social Services | 217,209 | 41,346 | 0 | 0 | (175,863) | 0 | (175,863) |
| Development | 8,242,203 | 1,273,766 | 6,780,641 | 0 | (187,796) | 0 | (187,796) |
| Highways & Bridges | 4,065,664 | 218,341 | 2,962,541 | 0 | (884,782) | 0 | (884,782) |
| Interest on Long-Term Debt | 2,778,834 | 0 | 0 | 0 | (2,778,834) | 0 | (2,778,834) |
| Total Governmental Activities | 70,216,815 | 8,906,162 | 19,266,759 | 0 | (42,043,894) | 0 | (42,043,894) |
| BUSINESS-TYPE ACTIVITIES: | | | | | | | |
| Nursing Home | 15,776,130 | 12,939,472 | 5,583 | 0 | 0 | (2,831,075) | (2,831,075) |
| Total Business-Type Activities | 15,776,130 | 12,939,472 | 5,583 | 0 | 0 | (2,831,075) | (2,831,075) |
| Total Government | 85,992,945 | 21,845,634 | 19,272,342 | 0 | (42,043,894) | (2,831,075) | (44,874,969) |
| General Revenues: | | | | | | | |
| Property Taxes | | | | | 24,146,421 | 879,915 | 25,026,336 |
| Public Safety Sales Taxes | | | | | 4,501,359 | 0 | 4,501,359 |
| Hotel/Motel & Auto Rental Taxes | | | | | 47,486 | 0 | 47,486 |
| Grants & Contributions Not Restricted to Specific Programs | | | | | 11,377,690 | 0 | 11,377,690 |
| Investment Earnings | | | | | 1,284,285 | 10,645 | 1,294,930 |
| Miscellaneous | | | | | 3,107,641 | 6,551 | 3,114,192 |
| Transfers | | | | | (10,040) | 10,040 | 0 |
| Total General Revenues and Transfers | | | | | 44,454,842 | 907,151 | 45,361,993 |
| Change in Net Assets | | | | | 2,410,948 | (1,923,924) | 487,024 |
| Net Assets - Beginning (as Restated) | | | | | 55,384,955 | 22,670,302 | 78,055,257 |
| Net Assets - Ending | | | | | 57,795,903 | 20,746,378 | 78,542,281 |

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

COUNTY OF CHAMPAIGN, ILLINOIS
GOVERNMENTAL FUNDS
BALANCE SHEET
NOVEMBER 30, 2008

Exhibit III

| | Major Funds | | | | | All Other (Non-Major) Governmental Funds | Total Governmental Funds |
|--|-------------------|--------------------------|-------------------------------------|----------------------------------|-----------------------------------|---|--------------------------------|
| | General Fund | Mental Health Fund | Developmental Disability Fund | County Motor Fuel Tax Fund | Regional Planning Comm Fund | | |
| ASSETS | | | | | | | |
| Cash | \$956,291 | \$526,306 | \$606,605 | \$1,861,430 | \$326,288 | \$13,089,526 | \$17,366,446 |
| Investments | 309,000 | 1,020,000 | 1,020,000 | 6,500,000 | 0 | 8,865,000 | 17,714,000 |
| Receivables, Net of Uncollectible Amounts: | | | | | | | |
| Property Taxes | 7,862,369 | 3,430,033 | 3,359,238 | 0 | 0 | 10,243,420 | 24,895,060 |
| Intergovernmental | 1,265,640 | 0 | 0 | 150,998 | 857,876 | 916,115 | 3,190,629 |
| Program Loans--Current Portion | 0 | 0 | 0 | 0 | 0 | 412,576 | 412,576 |
| Accrued Interest | 3,328 | 1,135 | 1,135 | 12,694 | 0 | 44,638 | 62,930 |
| Other | 31,925 | 13,707 | 0 | 200 | 10,465 | 18,661 | 74,958 |
| Due From Other Funds | 1,590,823 | 0 | 0 | 0 | 39,224 | 1,142,107 | 2,772,154 |
| Inventories | 24,015 | 0 | 0 | 0 | 0 | 0 | 24,015 |
| Resident Trust Accounts | 9,970 | 0 | 0 | 0 | 0 | 0 | 9,970 |
| Advances to Other Funds | 0 | 0 | 0 | 0 | 225,000 | 0 | 225,000 |
| Program Loans Receivable--Long Term Portion | 0 | 0 | 0 | 0 | 0 | 5,300,413 | 5,300,413 |
| Total Assets | 12,053,361 | 4,991,181 | 4,986,978 | 8,525,322 | 1,458,853 | 40,032,456 | 72,048,151 |
| LIABILITIES AND FUND BALANCES | | | | | | | |
| LIABILITIES: | | | | | | | |
| Accrued Salaries Payable | 802,641 | 9,851 | 0 | 4,281 | 91,654 | 179,874 | 1,088,301 |
| Accounts Payable | 759,240 | 20,718 | 107,114 | 570,082 | 750,847 | 1,519,350 | 3,727,351 |
| Intergovernmental Payable | 0 | 0 | 0 | 0 | 0 | 2,529 | 2,529 |
| Due To Other Funds | 208,238 | 1,503 | 0 | 55,142 | 64,268 | 527,274 | 856,425 |
| Funds Held for Others | 9,970 | 0 | 0 | 0 | 0 | 714 | 10,684 |
| Deferred Revenues | 7,875,518 | 3,430,033 | 3,359,238 | 0 | 0 | 10,245,151 | 24,909,940 |
| Advances from Other Funds | 0 | 0 | 0 | 0 | 0 | 225,000 | 225,000 |
| Total Liabilities | 9,655,607 | 3,462,105 | 3,466,352 | 629,505 | 906,769 | 12,699,892 | 30,820,230 |
| FUND BALANCES (DEFICITS): | | | | | | | |
| Reserved for Debt Service | 260,394 | 0 | 0 | 0 | 0 | 2,086,453 | 2,346,847 |
| Reserved for Long Term Receivables | 0 | 0 | 0 | 0 | 225,000 | 5,300,413 | 5,525,413 |
| Unreserved, Reported in: | | | | | | | |
| General Fund | 2,137,360 | 0 | 0 | 0 | 0 | 0 | 2,137,360 |
| Special Revenue Funds | 0 | 1,529,076 | 1,520,626 | 7,895,817 | 327,084 | 13,674,955 | 24,947,558 |
| Debt Service Funds | 0 | 0 | 0 | 0 | 0 | 1,717,982 | 1,717,982 |
| Capital Projects Funds | 0 | 0 | 0 | 0 | 0 | 4,552,761 | 4,552,761 |
| Total Fund Balances (Deficits) | 2,397,754 | 1,529,076 | 1,520,626 | 7,895,817 | 552,084 | 27,332,564 | 41,227,921 |
| Total Liabilities & Fund Balances | 12,053,361 | 4,991,181 | 4,986,978 | 8,525,322 | 1,458,853 | 40,032,456 | 72,048,151 |

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

COUNTY OF CHAMPAIGN, ILLINOIS
 RECONCILIATION OF THE BALANCE SHEET FOR GOVERNMENTAL FUNDS
 TO THE STATEMENT OF NET ASSETS FOR GOVERNMENTAL ACTIVITIES
 NOVEMBER 30, 2008

Exhibit III-a

| | |
|---|--------------------------|
| Fund Balances (Deficits) - Total Governmental Funds (See Exhibit III) | 41,227,921 |
| Capital assets, net of depreciation, used in governmental activities | 75,347,104 |
| Investment in Joint Ventures related to governmental activities | 1,696,531 |
| Assets and liabilities of internal service funds related to governmental activities, including estimated claims payable long term liability | (1,180,860) |
| Receivables for revenue accruals related to governmental activities | 3,336,999 |
| Payables for expense accruals related to governmental activities | (1,437,026) |
| Liability for compensated absences accruals related to governmental activities | (2,674,179) |
| Deferred bond issuance costs related to governmental activities | 593,378 |
| Long term liabilities related to governmental activities, other than estimated claims payable from internal service funds | <u>(59,113,965)</u> |
| Net Assets of Governmental Activities (See Exhibit I) | <u><u>57,795,903</u></u> |

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

COUNTY OF CHAMPAIGN, ILLINOIS
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

Exhibit IV

| | Major Funds | | | | | All Other (Non-Major) Governmental Funds | Total Governmental Funds |
|--|--------------------|--------------------------|-------------------------------------|----------------------------------|-----------------------------------|---|--------------------------------|
| | General Fund | Mental Health Fund | Developmental Disability Fund | County Motor Fuel Tax Fund | Regional Planning Comm Fund | | |
| REVENUES: | | | | | | | |
| Property Taxes | \$7,922,987 | \$3,216,041 | \$3,149,804 | \$0 | \$0 | \$9,857,589 | \$24,146,421 |
| Public Safety Sales Taxes | 0 | 0 | 0 | 0 | 0 | 4,513,665 | 4,513,665 |
| Hotel/Motel & Auto Rental Taxes | 47,486 | 0 | 0 | 0 | 0 | 0 | 47,486 |
| Intergovernmental Revenue | 14,391,489 | 260,055 | 0 | 2,669,785 | 6,376,321 | 6,619,485 | 30,317,135 |
| Fines & Forfeitures | 887,348 | 0 | 0 | 0 | 0 | 33,963 | 921,311 |
| Licenses & Permits | 1,278,569 | 0 | 0 | 0 | 0 | 359,163 | 1,637,732 |
| Charges for Services | 3,893,681 | 0 | 0 | 0 | 1,116,499 | 1,872,572 | 6,882,752 |
| Interest on Program Loans | 0 | 0 | 0 | 0 | 0 | 205,619 | 205,619 |
| Investment Earnings | 159,476 | 30,787 | 35,035 | 279,995 | 11,179 | 755,491 | 1,271,963 |
| Miscellaneous | 2,777,212 | 78,211 | 0 | 200 | 95,868 | 244,038 | 3,195,529 |
| Total Revenues | 31,358,248 | 3,585,094 | 3,184,839 | 2,949,980 | 7,599,867 | 24,461,585 | 73,139,613 |
| EXPENDITURES: | | | | | | | |
| Current: General Government | 11,798,171 | 0 | 0 | 0 | 0 | 2,006,312 | 13,804,483 |
| Justice & Public Safety | 21,741,223 | 0 | 0 | 0 | 0 | 9,264,347 | 31,005,570 |
| Health | 0 | 3,477,700 | 3,220,424 | 0 | 0 | 1,309,224 | 8,007,348 |
| Education | 0 | 0 | 0 | 0 | 0 | 5,201,758 | 5,201,758 |
| Social Services | 26,500 | 0 | 0 | 0 | 0 | 213,854 | 240,354 |
| Development | 412,055 | 0 | 0 | 0 | 8,126,988 | 147,566 | 8,686,609 |
| Highways & Bridges | 0 | 0 | 0 | 3,394,382 | 0 | 6,125,323 | 9,519,705 |
| Debt Service: Principal Retirement | 192,500 | 0 | 0 | 0 | 0 | 2,587,249 | 2,779,749 |
| Interest & Fiscal Charges | 166,306 | 0 | 0 | 0 | 0 | 2,496,203 | 2,662,509 |
| Total Expenditures | 34,336,755 | 3,477,700 | 3,220,424 | 3,394,382 | 8,126,988 | 29,351,836 | 81,908,085 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (2,978,507) | 107,394 | (35,585) | (444,402) | (527,121) | (4,890,251) | (8,768,472) |
| OTHER FINANCING SOURCES (USES): | | | | | | | |
| Transfers In | 2,328,516 | 10,417 | 0 | 0 | 382,683 | 2,382,440 | 5,104,056 |
| Transfers Out | (264,755) | 0 | 0 | (375,000) | (242,352) | (4,188,530) | (5,070,637) |
| Net Other Financing Sources (Uses) | 2,063,761 | 10,417 | 0 | (375,000) | 140,331 | (1,806,090) | 33,419 |
| NET CHANGE IN FUND BALANCES | (914,746) | 117,811 | (35,585) | (819,402) | (386,790) | (6,696,341) | (8,735,053) |
| FUND BALANCES--Beginning of Year | 3,312,500 | 1,411,265 | 1,556,211 | 8,715,219 | 938,874 | 34,028,905 | 49,962,974 |
| FUND BALANCES--End of Year | 2,397,754 | 1,529,076 | 1,520,626 | 7,895,817 | 552,084 | 27,332,564 | 41,227,921 |

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

COUNTY OF CHAMPAIGN, ILLINOIS
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES FOR GOVERNMENTAL FUNDS TO
 THE STATEMENT OF ACTIVITIES FOR GOVERNMENTAL ACTIVITIES
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

Exhibit IV-a

| | |
|---|-------------------------|
| Net Change in Fund Balances - Total Governmental Funds (See Exhibit IV) | (\$8,735,053) |
| Remove expenditures for acquisition of capital assets | 15,351,526 |
| Include loss on disposal of capital assets | (397,713) |
| Include depreciation expense | (6,481,503) |
| Include change in investment in joint ventures | 94,316 |
| Include the net revenue (expense) of internal service funds used to charge the costs of risk financing and employee health benefits to governmental activities | (488,971) |
| Remove revenues related to prior periods; include revenues earned but not available in the current period | 537,485 |
| Remove expenditures related to prior periods; include expenses incurred but not expected to be liquidated with expendable available financial resources in the current period | (180,360) |
| Amortize bond premium and deferred amount on refunding against debt interest expense | (13,027) |
| Amortize debt issuance costs over the life of the debt | (55,501) |
| Remove debt principal repayment expenditures | <u>2,779,749</u> |
| Change in Net Assets of Governmental Activities (See Exhibit II) | <u><u>2,410,948</u></u> |

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

COUNTY OF CHAMPAIGN, ILLINOIS
GENERAL FUND AND MAJOR SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES--ACTUAL AND BUDGET
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

Exhibit V
Page 1 of 2

| | ----- General Fund ----- | | | ----- Mental Health Fund ----- | | | ----- Developmental Disability Fund ----- | | |
|--|--------------------------------|-------------------|----------------------|--------------------------------|-------------------|----------------------|---|-------------------|----------------------|
| | Actual (Budgetary Basis) | Budget (Final) | Budget (Original) | Actual (Budgetary Basis) | Budget (Final) | Budget (Original) | Actual (Budgetary Basis) | Budget (Final) | Budget (Original) |
| REVENUES: | | | | | | | | | |
| Property Taxes | \$7,922,987 | \$7,805,525 | \$7,805,525 | \$3,216,041 | \$3,238,878 | \$3,238,878 | \$3,149,804 | \$3,165,430 | \$3,165,430 |
| Public Safety Sales Taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Hotel/Motel & Auto Rental Taxes | 47,486 | 34,923 | 34,923 | 0 | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental Revenue | 14,391,489 | 14,847,448 | 14,613,035 | 260,055 | 241,670 | 241,670 | 0 | 0 | 0 |
| Fines & Forfeitures | 887,348 | 1,074,500 | 1,074,500 | 0 | 0 | 0 | 0 | 0 | 0 |
| Licenses & Permits | 1,278,569 | 1,703,902 | 1,703,902 | 0 | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 3,893,681 | 4,296,913 | 4,292,603 | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest on Program Loans | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Investment Earnings | 159,476 | 277,300 | 277,300 | 30,787 | 20,000 | 20,000 | 35,035 | 12,500 | 12,500 |
| Miscellaneous | 2,777,212 | 2,733,274 | 2,522,071 | 78,211 | 26,028 | 0 | 0 | 0 | 0 |
| Total Revenues | 31,358,248 | 32,773,785 | 32,323,859 | 3,585,094 | 3,526,576 | 3,500,548 | 3,184,839 | 3,177,930 | 3,177,930 |
| EXPENDITURES: | | | | | | | | | |
| Current: General Government | 11,929,183 | 12,492,054 | 10,797,868 | 0 | 0 | 0 | 0 | 0 | 0 |
| Justice & Public Safety | 21,741,223 | 22,114,084 | 21,693,881 | 0 | 0 | 0 | 0 | 0 | 0 |
| Health | 0 | 0 | 0 | 3,477,700 | 3,557,992 | 3,500,548 | 3,220,424 | 3,242,513 | 3,136,912 |
| Education | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Social Services | 26,500 | 27,962 | 32,962 | 0 | 0 | 0 | 0 | 0 | 0 |
| Development | 412,055 | 437,193 | 435,738 | 0 | 0 | 0 | 0 | 0 | 0 |
| Highways & Bridges | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Debt Service: Principal Retirement | 192,500 | 192,500 | 140,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest & Fiscal Charges | 166,306 | 168,772 | 159,893 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 34,467,767 | 35,432,565 | 33,260,342 | 3,477,700 | 3,557,992 | 3,500,548 | 3,220,424 | 3,242,513 | 3,136,912 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (3,109,519) | (2,658,780) | (936,483) | 107,394 | (31,416) | 0 | (35,585) | (64,583) | 41,018 |
| OTHER FINANCING SOURCES (USES): | | | | | | | | | |
| Capital Lease Financing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers In | 2,459,528 | 1,402,305 | 1,327,423 | 10,417 | 10,417 | 0 | 0 | 0 | 0 |
| Transfers Out | (264,755) | (353,757) | (390,940) | 0 | 0 | 0 | 0 | 0 | 0 |
| Net Other Financing Sources (Uses) | 2,194,773 | 1,048,548 | 936,483 | 10,417 | 10,417 | 0 | 0 | 0 | 0 |
| NET CHANGE IN FUND BALANCES | (914,746) | (1,610,232) | 0 | 117,811 | (20,999) | 0 | (35,585) | (64,583) | 41,018 |
| FUND BALANCES--Beginning of Year | 3,312,500 | 3,312,500 | 3,312,500 | 1,411,265 | 1,411,265 | 1,411,265 | 1,556,211 | 1,556,211 | 1,556,211 |
| FUND BALANCES--End of Year | 2,397,754 | 1,702,268 | 3,312,500 | 1,529,076 | 1,390,266 | 1,411,265 | 1,520,626 | 1,491,628 | 1,597,229 |

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

COUNTY OF CHAMPAIGN, ILLINOIS
GENERAL FUND AND MAJOR SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES--ACTUAL AND BUDGET
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

Exhibit V
Page 2 of 2

| | ----- County Motor Fuel Tax Fund ----- | | | ----- Regional Planning Commission Fund ----- | | |
|--|--|-------------------|----------------------|---|-------------------|----------------------|
| REVENUES: | Actual (Budgetary Basis) | Budget (Final) | Budget (Original) | Actual (Budgetary Basis) | Budget (Final) | Budget (Original) |
| Property Taxes | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Public Safety Sales Taxes | 0 | 0 | 0 | 0 | 0 | 0 |
| Hotel/Motel & Auto Rental Taxes | 0 | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental Revenue | 2,669,785 | 2,955,655 | 2,955,655 | 6,376,321 | 11,669,507 | 10,802,924 |
| Fines & Forfeitures | 0 | 0 | 0 | 0 | 0 | 0 |
| Licenses & Permits | 0 | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 0 | 0 | 0 | 1,116,499 | 1,568,321 | 1,153,071 |
| Interest on Program Loans | 0 | 0 | 0 | 0 | 0 | 0 |
| Investment Earnings | 279,995 | 150,000 | 150,000 | 11,179 | 0 | 0 |
| Miscellaneous | 200 | 0 | 0 | 95,868 | 57,770 | 57,770 |
| Total Revenues | 2,949,980 | 3,105,655 | 3,105,655 | 7,599,867 | 13,295,598 | 12,013,765 |
| EXPENDITURES: | | | | | | |
| Current: General Government | 0 | 0 | 0 | 0 | 0 | 0 |
| Justice & Public Safety | 0 | 0 | 0 | 0 | 0 | 0 |
| Health | 0 | 0 | 0 | 0 | 0 | 0 |
| Education | 0 | 0 | 0 | 0 | 0 | 0 |
| Social Services | 0 | 0 | 0 | 0 | 0 | 0 |
| Development | 0 | 0 | 0 | 8,126,988 | 13,649,876 | 12,224,650 |
| Highways & Bridges | 3,394,382 | 3,531,780 | 3,906,781 | 0 | 0 | 0 |
| Debt Service: Principal Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest & Fiscal Charges | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 3,394,382 | 3,531,780 | 3,906,781 | 8,126,988 | 13,649,876 | 12,224,650 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (444,402) | (426,125) | (801,126) | (527,121) | (354,278) | (210,885) |
| OTHER FINANCING SOURCES (USES): | | | | | | |
| Capital Lease Financing | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers In | 0 | 0 | 0 | 409,928 | 807,700 | 807,700 |
| Transfers Out | (375,000) | (375,001) | 0 | (242,352) | (368,507) | (302,500) |
| Net Other Financing Sources (Uses) | (375,000) | (375,001) | 0 | 167,576 | 439,193 | 505,200 |
| NET CHANGE IN FUND BALANCES | (819,402) | (801,126) | (801,126) | (359,545) | 84,915 | 294,315 |
| FUND BALANCES--Beginning of Year | 8,715,219 | 8,715,219 | 8,715,219 | 380,307 | 380,307 | 380,307 |
| FUND BALANCES--End of Year | 7,895,817 | 7,914,093 | 7,914,093 | 20,762 | 465,222 | 674,622 |

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

COUNTY OF CHAMPAIGN, ILLINOIS
 PROPRIETARY FUNDS
 STATEMENT OF NET ASSETS
 NOVEMBER 30, 2008

Exhibit VI

| | <u>Business-Type Activities</u> | <u>Governmental</u> |
|--|---------------------------------|---------------------|
| | <u>Enterprise Fund</u> | <u>Activities</u> |
| | Nursing Home | Internal |
| | Fund | Service Funds |
| <u>ASSETS</u> | | |
| CURRENT ASSETS: | | |
| Cash | \$178,419 | \$917,359 |
| Investments | 0 | 0 |
| Receivables, Net of Uncollectible Amounts: | | |
| Patient Accounts | 1,498,330 | 0 |
| Property Taxes | 941,137 | 0 |
| Intergovernmental | 378,334 | 337 |
| Other | 0 | 10,510 |
| Due From Other Funds | 0 | 200,913 |
| Inventories | 20,084 | 0 |
| Prepaid Expenses | 4,848 | 0 |
| Resident Trust Accounts | 9,668 | 0 |
| Total Current Assets | <u>3,030,820</u> | <u>1,129,119</u> |
| NONCURRENT ASSETS: | | |
| Capital Assets: | | |
| Buildings and Improvements | 23,561,410 | 0 |
| Construction in Progress | 0 | 0 |
| Equipment | 978,326 | 0 |
| Less Accumulated Depreciation | (1,468,993) | 0 |
| Total Noncurrent Assets | <u>23,070,743</u> | <u>0</u> |
| Total Assets | <u>26,101,563</u> | <u>1,129,119</u> |
| <u>LIABILITIES</u> | | |
| CURRENT LIABILITIES: | | |
| Accrued Salaries Payable | 240,261 | 0 |
| Accounts Payable | 1,326,214 | 8,812 |
| Due To Other Funds | 2,116,574 | 68 |
| Funds Held For Others | 9,668 | 85,368 |
| Deferred Revenues | 941,137 | 0 |
| Compensated Absences Payable | 381,972 | 0 |
| Total Current Liabilities | <u>5,015,826</u> | <u>94,248</u> |
| NONCURRENT LIABILITIES: | | |
| Estimated Claims Payable | 0 | 2,555,090 |
| Capital Lease Obligations | 0 | 0 |
| Total Noncurrent Liabilities | <u>0</u> | <u>2,555,090</u> |
| Total Liabilities | <u>5,015,826</u> | <u>2,649,338</u> |
| <u>NET ASSETS</u> | | |
| Invested in Capital Assets, Net of Related Debt | 23,070,743 | 0 |
| Unrestricted | (1,985,006) | (1,520,219) |
| Total Net Assets | <u>21,085,737</u> | <u>(1,520,219)</u> |
| Adjustment due to consolidation of internal service fund activities related to enterprise funds | <u>(339,359)</u> | |
| Net assets of business-type activities | <u>20,746,378</u> | |

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

COUNTY OF CHAMPAIGN, ILLINOIS
 PROPRIETARY FUNDS
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

| | <u>Business-Type Activities</u> | <u>Governmental</u> |
|--|---------------------------------|----------------------|
| | <u>Enterprise Fund</u> | <u>Activities</u> |
| | <u>Nursing Home</u> | <u>Internal</u> |
| | <u>Fund</u> | <u>Service Funds</u> |
| OPERATING REVENUES: | | |
| Charges for Services (Net of Uncollectible) | \$12,913,858 | \$6,076,930 |
| Miscellaneous | 25,614 | 131,071 |
| | <u>12,939,472</u> | <u>6,208,001</u> |
| Total Operating Revenues | | |
| OPERATING EXPENSES: | | |
| Salaries | 5,861,686 | 17,236 |
| Fringe Benefits | 1,787,708 | 5,822,519 |
| Commodities | 1,094,625 | 377 |
| Services | 6,150,916 | 985,679 |
| Depreciation | 700,314 | 0 |
| | <u>15,595,249</u> | <u>6,825,811</u> |
| Total Operating Expenses | | |
| OPERATING INCOME (LOSS) | <u>(2,655,777)</u> | <u>(617,810)</u> |
| NON-OPERATING REVENUES (EXPENSES): | | |
| Property Tax | 879,915 | 0 |
| Intergovernmental Revenue | 5,583 | 0 |
| Investment Earnings | 10,645 | 12,322 |
| Donations | 6,551 | 0 |
| Interest Expense | (8,730) | 0 |
| Loss on Disposal of Capital Assets | (55,634) | 0 |
| | <u>838,330</u> | <u>12,322</u> |
| Net Non-Operating Revenues (Expenses) | | |
| INCOME (LOSS) BEFORE TRANSFERS | <u>(1,817,447)</u> | <u>(605,488)</u> |
| Capital Contributions | 43,459 | 0 |
| Transfers In | 0 | 0 |
| Transfers Out | (33,419) | 0 |
| | <u>10,040</u> | <u>0</u> |
| CHANGE IN NET ASSETS | <u>(1,807,407)</u> | <u>(605,488)</u> |
| NET ASSETS--Beginning of Year (as Restated) | <u>22,893,144</u> | <u>(914,731)</u> |
| NET ASSETS--End of Year | <u>21,085,737</u> | <u>(1,520,219)</u> |
| Adjustment due to consolidation of internal service fund activities related to enterprise funds | <u>(116,517)</u> | |
| Change in net assets of business-type activities | <u>(1,923,924)</u> | |

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

COUNTY OF CHAMPAIGN, ILLINOIS
 PROPRIETARY FUNDS
 STATEMENT OF CASH FLOWS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

| | <u>Business-Type Activities</u> | <u>Governmental</u> |
|--|---------------------------------|----------------------|
| | <u>Enterprise Fund</u> | <u>Activities</u> |
| | <u>Nursing Home</u> | <u>Internal</u> |
| | <u>Fund</u> | <u>Service Funds</u> |
| CASH FLOWS FROM OPERATING ACTIVITIES: | | |
| Cash Receipts from Customers | \$13,117,191 | \$0 |
| Cash Receipts from Other Funds and Employees for Services | 0 | 7,063,116 |
| Cash Receipts for Claims Reimbursements | 0 | 122,243 |
| Cash Payments to Employees for Services | (5,967,531) | (45,087) |
| Cash Payments to Suppliers and Other Funds for Goods and Services | (8,903,146) | (6,226,556) |
| Cash Payments for Claims | 0 | (254,220) |
| | <u>(1,753,486)</u> | <u>659,496</u> |
| CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES: | | |
| Property Taxes Received | 879,915 | 0 |
| Gifts And Donations Received | 4,324 | 0 |
| Transfers/Loans Received From Other Funds | 972,127 | 0 |
| Transfers/Loans Paid To Other Funds | (33,419) | (130,563) |
| Interest Paid on Interfund Loans | (7,205) | 0 |
| | <u>1,815,742</u> | <u>(130,563)</u> |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | |
| Payments for Acquisition and Construction of Capital Assets | (32,324) | 0 |
| Principal Payments on Equipment Capital Leases | (9,553) | 0 |
| Interest Payments on Equipment Capital Leases | (1,525) | 0 |
| | <u>(43,402)</u> | <u>0</u> |
| CASH FLOWS FROM INVESTMENT ACTIVITIES: | | |
| Interest Received on Investments and Bank Deposits | 10,645 | 12,322 |
| | <u>10,645</u> | <u>12,322</u> |
| NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS | 29,499 | 541,255 |
| Cash and Cash Equivalents at Beginning of Year | 148,920 | 376,104 |
| Cash and Cash Equivalents at End of Year | <u>178,419</u> | <u>917,359</u> |

Non-cash Investing, Capital and Financing Activities:

The Nursing Home Enterprise Fund received donated supplies valued at \$2,227 and received \$43,459 of additional facility improvements from the general government. The Self-Funded Insurance and the Employee Health Insurance Internal Service Funds had no non-cash transactions.

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

COUNTY OF CHAMPAIGN, ILLINOIS
 PROPRIETARY FUNDS
 STATEMENT OF CASH FLOWS
 RECONCILIATION OF OPERATING INCOME (LOSS) TO
 NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

| | <u>Business-Type Activities</u> | <u>Governmental</u> |
|---|---------------------------------|----------------------|
| | <u>Enterprise Fund</u> | <u>Activities</u> |
| | <u>Nursing Home</u> | <u>Internal</u> |
| | <u>Fund</u> | <u>Service Funds</u> |
| RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES: | | |
| Operating Income (Loss) | (\$2,655,777) | (\$617,810) |
| Adjust Out Non-Cash Revenue/Expense: | | |
| Depreciation Expense | 700,314 | 0 |
| Adjust For Non-Revenue/Expense Cash Flows: | | |
| Decrease (Increase) in Receivables | 177,690 | (7,096) |
| Decrease (Increase) in Due From Other Funds | 29 | 984,454 |
| Decrease (Increase) in Inventories | 6,838 | 0 |
| Decrease (Increase) in Prepaid Expenses | 0 | 0 |
| Increase (Decrease) in Payables | (217,363) | (363,210) |
| Increase (Decrease) in Due To Other Funds | 234,783 | (27,805) |
| Increase (Decrease) in Unremitted Payroll Withholdings | 0 | (3,867) |
| Increase (Decrease) in Estimated Claims Payable | 0 | 694,830 |
| | <u>(1,753,486)</u> | <u>659,496</u> |
| Net Cash Provided (Used) By Operating Activities | <u>(1,753,486)</u> | <u>659,496</u> |

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

COUNTY OF CHAMPAIGN, ILLINOIS
 FIDUCIARY FUNDS
 STATEMENT OF FIDUCIARY NET ASSETS
 NOVEMBER 30, 2008

| | Private Purpose Trust Funds | Agency Funds |
|-------------------------------------|-----------------------------------|-----------------------------|
| | <u> </u> | <u> </u> |
| <u>ASSETS</u> | | |
| Cash | \$759,361 | \$9,665,858 |
| Investments | 445,000 | 1,591,824 |
| Receivables: | | |
| Intergovernmental | 134,310 | 24,621 |
| Accrued Interest | <u>2,089</u> | <u>0</u> |
| Total Assets | <u>1,340,760</u> | <u>11,282,303</u> |
| <u>LIABILITIES</u> | | |
| Accounts Payable | 105,600 | 0 |
| Intergovernmental Payable | 0 | 8,579,930 |
| Funds Held for Others | <u>0</u> | <u>2,702,373</u> |
| Total Liabilities | <u>105,600</u> | <u>11,282,303</u> |
| <u>NET ASSETS</u> | | |
| Held in Trust for Other Governments | <u><u>1,235,160</u></u> | <u><u>0</u></u> |

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

COUNTY OF CHAMPAIGN, ILLINOIS
 FIDUCIARY FUNDS
 STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

| | <u>Private Purpose Trust Funds</u> |
|------------------------------------|--|
| ADDITIONS: | |
| Intergovernmental Revenue | \$2,786,782 |
| Investment Earnings | 41,135 |
| Miscellaneous | <u>0</u> |
| Total Additions | <u>2,827,917</u> |
| DEDUCTIONS | |
| Township Road & Bridge Maintenance | <u>2,824,190</u> |
| Total Deductions | <u>2,824,190</u> |
| CHANGE IN NET ASSETS | 3,727 |
| NET ASSETS--Beginning of Year | <u>1,231,433</u> |
| NET ASSETS--End of Year | <u><u>1,235,160</u></u> |

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the County of Champaign, Illinois conform to generally accepted accounting principles (GAAP) as applicable to governments. The following is a summary of the more significant policies:

A. THE ENTITY

Champaign County was incorporated February 20, 1833. Like all Illinois counties, Champaign County is responsible for maintaining the judicial system, collecting and disbursing property taxes for all local governments located within the county, maintaining county roads and conducting elections. With the exception of Cook County, no Illinois counties are home-rule units of government and, therefore, they may collect and spend money only as specified by state law.

The definition of what constitutes the entity Champaign County is based on the guidelines set forth in Governmental Accounting Standards Board (GASB) Statement Number 14. The primary government consists of the funds and departments described on pages 10-19. Several boards and commissions appointed by the County Board are included as part of the primary government, because they are not legally separate. These are the Mental Health Board, the Developmental Disability Board, the County Public Health Board, the Regional Planning Commission, the Board of Review and the Zoning Board of Appeals.

According to Statement No. 14, a legally separate organization should be included as a component unit of the primary organization if the primary government is financially accountable for the organization. Financial accountability is determined as follows:

- (1) The primary government appoints a voting majority of the organization's governing body, AND
 - (a) it is able to impose its will on the organization,OR
 - (b) the organization provides financial benefits or imposes financial burdens on the primary government.

OR

- (2) The organization is fiscally dependent on the primary government.

There were no agencies which met the criteria for inclusion as a component unit of Champaign County.

Related organizations for which the County Board appoints a voting majority of the governing body, but for which the County is not financially accountable, are not included in the reporting entity. These include drainage districts, sanitary districts, fire protection districts, public water districts, cemetery associations, the forest preserve district, the housing authority, the mass transit district and the public aid appeals commission.

A joint venture is an organization that is jointly controlled by two or more participants, in which the participants retain an on-going financial interest or responsibility. The County is a member of the METCAD (Metropolitan Computer Aided Dispatch) joint venture with the City of Champaign, the City of Urbana and the University of Illinois. The County is also a member of the Geographic Information System (GIS) Consortium joint venture with the City of Champaign, the City of Urbana, the University of Illinois, the Village of Rantoul, the Village of Savoy and the Village of Mahomet. The County's equity interest in METCAD and the GIS Consortium joint ventures is reported as an investment in joint ventures in the Statement of Net Assets. See Note 22 on joint ventures.

A jointly governed organization for which the County does not have an on-going financial interest or responsibility is the Job Training Partnership Act Consortium of Champaign, Ford, Iroquois and Piatt Counties. Jointly governed organizations are not included in the reporting entity.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. FUND ACCOUNTING

The accounts of the County are organized on the basis of various individual funds. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government monies are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent. Funds are classified into several categories and types. Governmental funds include the general fund, special revenue funds, debt service funds and capital projects funds. Proprietary funds include enterprise funds and internal service funds. Fiduciary funds include private-purpose trust funds and agency funds.

C. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

(1) Government-wide Financial Statements

The government-wide financial statements (the Statement of Net Assets and the Statement of Activities) display the financial position and results of operations for the entity Champaign County government, excluding the fiduciary funds. Both statements separately report governmental activities and business-type activities. Governmental activities are generally financed with taxes and intergovernmental revenues and are accounted for in governmental and internal service funds. Business-type activities are financed largely through user fees charged to external parties and are reported in the enterprise fund. Interfund activity is eliminated from the government-wide statements to eliminate the doubling effect it creates.

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

(2) Fund Financial Statements

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

Major governmental funds include the General Fund, which is the principal operating fund for the County; the Mental Health Fund, which uses property taxes to fund mental health agencies; the Developmental Disability Fund, which uses property taxes to provide for the care and treatment of persons with a developmental disability; the County Motor Fuel Tax Fund, which uses state-shared motor fuel taxes to fund construction and maintenance of county highways; and the Regional Planning Commission Fund, which uses intergovernmental grants and contracts to provide housing/home energy assistance, community services, senior services, economic development assistance, transportation planning and police training.

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

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

The fiduciary funds include two private-purpose trust funds, in which the County Engineer acts in a trustee capacity on behalf of townships to use state funding to maintain township roads and township bridges. These resources are not available to support the County's own programs. The fiduciary funds also include agency funds, whose purpose is to report resources, such as property taxes and circuit court fees and fines,

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

held in a custodial capacity for external individuals, organizations and governments. Resources held for other County funds are reported in the appropriate County funds rather than the agency funds.

D. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

(1) Government-wide Financial Statements

The measurement focus for the government-wide financial statements is the flow of economic resources, using the accrual basis method of accounting. On this basis, revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets and liabilities resulting from non-exchange transactions are recognized in accordance with GASB Statement 33. Property taxes are recognized as revenue in the year for which the taxes are levied, which is the year following the year when the levy is passed. Grants are recognized as revenue when eligibility requirements are met, such as allowable costs having been incurred.

In the government-wide statements, the County has applied applicable GASB pronouncements as well as FASB statements, FASB interpretations, APB opinions and accounting research bulletins issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements. FASB statements and interpretations issued after November 30, 1989 have not been applied.

(2) Governmental Funds

The measurement focus for governmental funds is the flow of current financial resources. All governmental funds are accounted for using the modified accrual basis method of accounting.

On this basis, all material sources of revenue are recognized when they become measurable and available. "Available" is defined as collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For the County, this translates to 30 days after the end of the fiscal year, which corresponds with the expiration of appropriations according to County ordinance. Major sources of revenue susceptible to accrual when collectible within 30 days of year-end include property taxes, sales taxes, income taxes, personal property replacement taxes, other intergovernmental revenues, charges for services and investment interest.

Material amounts of expenditures are recognized when the liability is incurred. Exceptions include: (a) accumulated unpaid vacation, sick leave and personal leave, which are only accrued when they become currently payable; and (b) principal and interest on general long-term debt, which is recognized when due.

(3) Proprietary Funds

The measurement focus for proprietary funds is the flow of economic resources. All proprietary funds are accounted for using the accrual basis method of accounting. On this basis, revenues are recognized when they are earned and expenses are recognized when they are incurred.

Proprietary funds operating revenues consist of charges for services and miscellaneous revenue resulting from the provision of services to users. In the enterprise fund, this translates to Nursing Home patient revenue, including Medicaid, Medicare and other insurance payments received for patient accounts. Operating expenses are those incurred in providing patient care. In the internal service funds, operating revenue includes interfund billings for insurance coverage and claims. Operating expenses are expenses incurred in providing the services, such as insurance premiums and claims expenses.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

In proprietary fund accounting and financial reporting, the County has applied applicable GASB pronouncements as well as FASB statements, FASB interpretations, APB opinions and accounting research bulletins issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements. FASB statements and interpretations issued after November 30, 1989 have not been applied.

(4) Fiduciary Funds

The measurement focus for fiduciary funds, other than agency funds, is the flow of economic resources. All fiduciary funds, including agency funds, are accounted for using the accrual basis method of accounting. Fiduciary funds do not report revenues or expenditures, but rather report increases and decreases in net assets. Since agency fund assets always equal liabilities, net assets are always zero, and, thus, changes in fiduciary net assets are not reported for agency funds.

E. INVESTMENTS AND CASH EQUIVALENTS

Under Illinois law (30 ILCS 235/2), county money may be invested in interest bearing deposits at federally insured banks/savings and loans/credit unions, certain commercial paper, bonds issued by local governments, short term discount obligations of the Federal National Mortgage Association, securities issued by the U.S. Treasury or other federal agencies, money market mutual funds limited to U.S. government securities, repurchase agreements involving government securities, and the state treasurer's investment pool.

Deposits in banks or savings associations are valued at cost, which is equivalent to fair value. The fair value of the position in the state treasurer's investment pool is the same as the value of the pool shares. Investments in mutual funds, commercial paper, U.S. Treasury securities and other federal agency obligations are reported at fair value determined by the current share price or quoted market prices. Changes in fair value of these investments are recognized as an increase or decrease to investment income on the operating statements.

For purposes of the statement of cash flows, the proprietary funds consider short-term highly liquid investments, including time deposits at financial institutions, to be cash equivalents. Resident Trust Accounts are not considered to be cash equivalents.

F. RECEIVABLES AND PAYABLES

Receivables and payables are reported net of an allowance for uncollectible amounts, if applicable.

Short term receivables and payables between funds are reported as due from/to other funds. Non-current amounts are reported as advances to/from other funds. In governmental funds, advances to other funds, as well as other long term receivables, are offset by reserved fund balance, because they do not represent expendable, available financial resources. In the government-wide statements, interfund receivables and payables remaining between governmental activities and business-type activities after the elimination of interfund activity are reported as internal balances. These balances zero out in the government total column.

G. INVENTORIES

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

H. PREPAID ITEMS

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

I. CAPITAL ASSETS

(1) Governmental Activities

Capital assets purchased for use in governmental activities are recorded as expenditures in governmental funds at the time of purchase. Governmental capital assets are reported in the government-wide financial statements, offset by accumulated depreciation. Capital assets are valued at actual or estimated historical cost, while donated capital assets are valued at their fair market value on the date donated. Equipment valued at or above \$2,500, buildings and improvements valued at or above \$10,000, infrastructure valued at or above \$10,000 and land of any value are capitalized. Depreciation is calculated on all assets, other than land and construction in progress, using the straight line method with the following estimated useful lives:

| | | | |
|------------------------|----------|-----------------------------|----------|
| Buildings: | | Equipment: | |
| New construction | 40 years | Furniture | 7 years |
| Improvements | 15 years | Major appliances | 7 years |
| Land Improvements | 15 years | Computers, office equipment | 5 years |
| Infrastructure: | | Voting equipment | 10 years |
| Roads | 15 years | Vehicles | 5 years |
| Bridges | 50 years | Other equipment | 5 years |

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

Nursing Home Enterprise Fund capital assets valued at \$2,500 or more are capitalized within the fund. This capitalization threshold follows Illinois Department of Healthcare & Family Services guidelines. Capital assets are stated at actual or estimated historical cost. Donated fixed assets are valued at their fair market value on the date donated. Depreciation is computed on the straight-line method over the estimated useful life of the asset. Estimated useful lives following the American Hospital Association Guidelines are:

| | | | |
|----------------------|-------------|------------------------|-------------|
| Buildings: | | Equipment: | |
| New building | 40 years | Major (e.g. generator) | 20 years |
| Floors, walls, doors | 20 years | Furniture | 10-20 years |
| Cabinets (attached) | 15 years | Computers, software | 5 years |
| Wiring | 10-15 years | Vehicles | 10 years |
| Carpet | 5 years | Land Improvements | 15 years |

J. COMPENSATED ABSENCES

Accumulated unpaid vacation and personal leave (compensated absences) are accrued in governmental funds only when they become currently payable, due to the employee using benefit time or terminating employment. A long-term liability for unpaid compensated absences, plus the related FICA, is reported in the government-wide statements in the period in which it is incurred. Accrued compensated absences, plus the related FICA, for proprietary funds are reported as a long-term liability in the proprietary fund statements and the government-wide statements in the period in which it is incurred.

NOTE 2 – RECONCILIATION OF FUND STATEMENTS TO GOVERNMENT-WIDE STATEMENTS

A. Governmental Funds to Governmental Activities

A reconciliation is provided with the governmental funds balance sheet (Exhibit III-a) to explain the difference between fund balances in the governmental funds and net assets for governmental activities on the government-wide statement of net assets. The major differences are: (1) capital assets are not reported in governmental funds, (2) investment in the equity of joint ventures is not reported in governmental funds, (3) assets and liabilities of internal service funds related to governmental activities are not reported in governmental funds, (4) receivables and payables arising from the full accrual of revenues and expenses are not reported in governmental funds under the modified accrual basis of accounting, and (5) long term liabilities and deferred bond issuance costs are not reported in governmental funds.

A reconciliation is provided with the governmental funds statement of revenues, expenditures and changes in fund balances (Exhibit IV-a) to explain the difference between the change in fund balances in the governmental funds and the change in net assets for governmental activities on the government-wide statement of activities. The major differences are: (1) capital outlay expenditures are not reported in the government-wide statement, while depreciation expense and gains/losses on disposal of capital assets are not reported in governmental funds; (2) the change in investment in the equity of joint ventures is not reported in governmental funds; (3) the net revenue/expense of internal service funds related to governmental activities is not reported in governmental funds; (4) full accrual of revenues and expenses are not reported in governmental funds under the modified accrual basis of accounting; and (5) debt proceeds, debt principal repayments and payments to a bond refunding escrow agent are not reported in the government-wide statement; while bond premium, bond issuance costs and additional costs of reacquisition of refunded bonds are deferred and amortized over the life of the debt on the government-wide statement.

B. Enterprise Funds to Business-Type Activities

Enterprise funds and the government-wide statements follow the same measurement focus and basis of accounting, so the enterprise fund financial information flows essentially unchanged from the fund financial statements to the business-type activities on the government-wide financial statements. The only difference (as shown on the proprietary fund financial statements, Exhibits VI and VII) arises from reporting the portion of the net revenue/expense of the internal service funds that relates to the enterprise fund in the business-type activities on the government-wide statements.

NOTE 3 – BUDGETS AND BUDGETARY BASIS OF ACCOUNTING

A. Budgetary Process

County department heads submit their budget requests in the summer prior to the start of the fiscal year on December 1. The County Administrator reviews the department requests and makes recommendations to the Finance Committee of the County Board. Budget hearings are held during the summer months, after which the Finance Committee directs the County Administrator to make specific changes in some department budgets. The County Administrator prepares the Tentative Budget document, which is usually approved by the County Board in September. Additional changes are approved by the Finance Committee in October and November and incorporated into the final Budget document, which is approved by the County Board in November by a simple majority vote.

NOTE 3 – BUDGETS AND BUDGETARY BASIS OF ACCOUNTING (continued)

B. Level of Budgetary Control

Formal budgetary control is employed during the year for all County funds (governmental and proprietary) except fiduciary funds (trust and agency), as required by Illinois law. The legal level of budgetary control is by personnel and non-personnel account categories within a department within a fund. Transfers within departments between accounts in the same category are made by written request of the department to the County Auditor. Transfers in and out of the personnel category and transfers between accounts in different departments, administered by different department heads, must be approved by the Finance Committee and then by a two-thirds majority vote of the full County Board.

C. Amendments to the Budget

Requests for supplementary appropriations must also be approved by the Finance Committee and by a two-thirds majority vote of the full County Board.

D. Budgetary Basis of Accounting

All governmental funds and proprietary funds have legally adopted budgets on a modified accrual basis. Appropriations lapse 30 days after the end of the fiscal year. County ordinance provides that balances remaining in County appropriations shall be available for thirty days after the close of the fiscal year to pay for goods or services that were delivered prior to the close of the fiscal year.

Because proprietary fund budgets are not on a full accrual basis and because appropriations lapse 30 days after year-end, the legally adopted budget is not on a basis strictly consistent with generally accepted accounting principles (GAAP).

E. Encumbrances

Encumbrance accounting is used in all funds, and is also on the modified accrual basis. Purchase orders are required for any purchase exceeding \$5,000. The amount is encumbered (provided sufficient appropriations are available) before the order is approved. Encumbrances must be re-established in the following year if the goods or services were not received by November 30.

NOTE 4 – RECONCILIATION OF BUDGETARY BASIS TO GAAP BASIS

The actual results of operations are presented in accordance with generally accepted accounting principles (GAAP) as described in Note 1-D. For budgetary comparisons, the actual results of operations are presented on the budgetary basis as described in Note 3-D. Adjustments necessary to convert the results of operations from the budgetary basis to the GAAP basis are mostly due to proprietary funds having budgets on the modified accrual basis, while GAAP requires the full accrual basis. There are also reclassifications between revenues, expenditures and operating transfers which do not affect fund balance/net assets, e.g. reclassifications of interfund reimbursements as reductions of expenditures. These reclassifications which do not affect fund balance/net assets are not reported in the conversion from budgetary basis to GAAP basis. The adjustments which do affect fund balance/net assets and which are shown in the individual fund financial statements are summarized below.

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

| | Nursing Home Fund | Self-Funded Insur. Fund | Reg. Planning Comm. Fund |
|--|----------------------|----------------------------|-----------------------------|
| Budgetary Basis Change in Fund Balance or Net Assets | (\$1,657,081) | \$94,406 | (\$359,545) |
| REVENUES AND OTHER SOURCES: | | | |
| Interfund transfers into escrow account recognized as other financing source when transferred rather than when spent | | | (27,245) |
| Revenue earned but not available year-end adjustment | 5,583 | | |
| Allowance for uncollectible accounts year-end adjustment | 19,593 | | |
| Prior period adjustment moved out of current year revenue | 552,917 | | |
| Donated supplies recorded as revenue with offsetting expense | 2,227 | | |
| Capital assets contributed to enterprise fund from governmental fund | 43,459 | | |
| EXPENDITURES /EXPENSES AND OTHER USES: | | | |
| Inventories and prepaid expenses year-end adjustment | (4,611) | | |
| Expenses incurred during the current period year-end adjustment | (124,480) | | |
| Donated supplies recorded as revenue with offsetting expense | (2,227) | | |
| Capital asset acquisitions and disposals | (23,310) | | |
| Depreciation expense | (700,314) | | |
| Accrued compensated absences payable year-end adjustment | 80,837 | | |
| Accrued estimated claims payable year-end adjustment | | (694,830) | |
| GAAP Basis Change in Fund Balance or Net Assets | (1,807,407) | (600,424) | (386,790) |

NOTE 5 – EXPENDITURES IN EXCESS OF APPROPRIATIONS

The following expenditures for the fiscal year ended November 30, 2008 exceeded appropriations:

- A. Expenditures for services in the Circuit Court Department in the General Corporate Fund exceeded appropriations by \$10,216.
- B. Expenditures for fringe benefits in the General County Department in the General Corporate Fund exceeded appropriations by \$491.
- C. Expenditures for capital outlay in the County Treasurer's Tax Sale Automation Fund exceeded appropriations by \$3,430.

NOTE 6 – DEPOSITS AND INVESTMENTS

A summary of deposits and investments at November 30, 2008 is shown below. Resident trust accounts report money in County custody, which belongs to residents of the County Nursing Home and County Jail.

COUNTY OF CHAMPAIGN, ILLINOIS
 NOTES TO THE FINANCIAL STATEMENTS
 NOVEMBER 30, 2008

NOTE 6 – DEPOSITS AND INVESTMENTS (continued)

| <u>DEPOSITS</u> | Asset Account Carrying Amounts (Reported as:) | | | Total | Bank Balances |
|--------------------------------|---|-------------------|----------------|-------------------|-------------------|
| | Cash | Investments | Resident Trust | | |
| Demand Deposits | \$1,805,681 | \$0 | \$19,138 | \$1,824,819 | \$5,800,814 |
| Money Market / Savings | 0 | 216,287 | 0 | 216,287 | 216,287 |
| Certificates of Deposit: | | | | | |
| Under 3 months maturity | 0 | 1,792,537 | 0 | 1,792,537 | 1,792,537 |
| 3 mos.-under 12 mos. maturity | | 16,742,000 | | 16,742,000 | 16,742,000 |
| 12 mos.-under 24 mos. maturity | 0 | 1,000,000 | 0 | 1,000,000 | 1,000,000 |
| Total Deposits | 1,805,681 | 19,750,824 | 19,138 | 21,575,643 | 25,551,638 |

| <u>INVESTMENTS</u> | Asset Account Carrying Amounts (Reported as:) | | | Total | Fair Value |
|-------------------------------|---|-------------|----------------|-------------------|-------------------|
| | Cash | Investments | Resident Trust | | |
| State Treas. Investment Pools | \$25,210,044 | \$0 | \$0 | \$25,210,044 | \$25,214,445 |
| Repurchase Agreements | 1,866,153 | 0 | 0 | 1,866,153 | 1,866,153 |
| Total Investments | 27,076,197 | 0 | 0 | 27,076,197 | 27,080,598 |

Custodial Credit Risk. Deposits are subject to custodial credit risk if uninsured and uncollateralized or covered by collateral that is not in the County's name. It is County policy to require collateral at 110% of market value for deposit balances beyond FDIC/NCUSIF insurance coverage. At November 30, 2008, no deposits were uninsured or uncollateralized.

Investment pools and mutual funds are not subject to custodial credit risk, because they are not evidenced by securities that exist in physical or book entry form.

Other investments are subject to custodial credit risk if the securities, including securities underlying repurchase agreements, are uninsured and unregistered and held by the financial institution's trust department or agent, but not in the County's name. None of the County's investments at November 30, 2008 were exposed to this risk.

Credit rating risk. Investments are subject to credit rating risk for all debt securities, whether held directly or indirectly (through investment pools, mutual funds or money market funds). County policy is to mitigate credit rating risk through diversification of investments. State law limits County investments in debt obligations to debt rated within the 4 highest categories as established by a nationally recognized rating service. The Illinois Funds investment pools were rated AAAM by Standard & Poor's as of March 27, 2009.

| <u>INVESTMENTS</u> | Fair Value | Investment Maturities (in Years) | | Percent of Total |
|-------------------------------|-------------------|----------------------------------|----------|------------------|
| | | Less Than 1 | 1 - 2 | |
| State Treas. Investment Pools | \$25,214,445 | \$25,214,445 | \$0 | 93.11% |
| Repurchase Agreements | 1,866,153 | 1,866,153 | 0 | 6.89% |
| Total Investments | 27,080,598 | 27,080,598 | 0 | 100.00% |
| Percent of Total | 100.00% | 100.00% | 0.00% | |

NOTE 6 – DEPOSITS AND INVESTMENTS (continued)

Concentration Risk. Investments are subject to concentration risk when 5% or more of the total are in securities of a single issuer. Because of the diversity of their holdings, investment pools and mutual funds do not constitute a concentration risk. At November 30, 2008, no investments in a single issuer exceeded 5% of the County's total investments.

Interest Rate Risk. Investments are subject to a decline in fair value due to fluctuating market interest rates. Interest rate risk is minimized by County policy requiring maturities of 2 years or less.

NOTE 7 – PROPERTY TAX CYCLE

A. Assessments

Property is assessed by elected township assessors at one-third the market value as of January 1 each year. This is the date, called the lien date, on which property taxes "attach" to the property. The township assessors' books are turned in to the County Supervisor of Assessments by June 1 in quadrennial assessment years and April 15 in other years. (2007 was the last quadrennial assessment year.) The Board of Review, a three-member panel appointed by the County Board, takes action on assessment complaints and applies individual township multipliers to those townships which they determine have not been assessed at one-third. This process equalizes the average ratio of assessments to market value among townships. The Illinois Department of Revenue analyzes the work of the Board of Review and may assign a county-wide multiplier to bring the entire county's ratio into line with other counties throughout the state.

B. Taxpayer Appeals

Taxpayers may file a complaint with the Board of Review if they feel their assessments are too high, and, if not satisfied, they may further appeal to the state Property Tax Appeals Board. However, tax levies are determined by local governments, not by assessors.

C. Property Tax Levies

The property tax levy for fiscal year 2008 was adopted by the County Board on November 20, 2007, within the statutory deadline (the third Tuesday in December) for all taxing districts. Property tax levies are reported as receivables and deferred (unearned) revenue in the year in which they are adopted. They are recognized as revenue in the year for which they are levied, which is the following year.

D. Tax Bills

Illinois statutes require payment of property taxes in two installments, due June 1 and September 1, and require that tax bills be mailed 30 days prior to the first installment. In 2008, tax bills were mailed on May 2 with the due dates of June 2 and September 2. Property tax bills mailed in 2008 were based on equalized assessed value as of January 1, 2007, and on tax levies set in November 2007.

E. Tax Judgment Date and Sale Date

The judgment date is the date at which taxing authorities have a right to take and hold or sell property for nonpayment of taxes. Under Illinois law, the judgment date fluctuates, but is generally the third week in October. The date is set by a judge of the circuit court, after all of the requirements are met for advertising and publishing the delinquent tax list. Statutes require the tax sale to be the Monday following the judgment date. In 2008, the judgment date was October 23, and the tax sale was held October 24. Due to a problem with a newspaper not publishing all the properties that were supposed to go to the tax sale, a second tax sale was held December 10, 2008 after a second judgment date of December 8, 2008.

NOTE 7 – PROPERTY TAX CYCLE (continued)

F. Tax Distributions

The County Treasurer is also the County Collector and is in charge of collecting and distributing property taxes for all the taxing bodies in the county. The Collector generally distributes taxes to the taxing bodies shortly after taxes are paid. The County may not keep tax receipts on behalf of other units of local government beyond thirty days. Interest earned on taxes before distribution goes to the local governments, not the County, according to a 1984 Illinois Supreme Court decision. In 2008, all property taxes were distributed by December 26.

NOTE 8 – PROPERTY TAXES RECEIVABLE

Property taxes receivable consist of property taxes levied in 2008, for which a legal claim exists in 2008. The revenue associated with the 2008 levy is deferred until the fiscal year ending November 30, 2009 on the government-wide and the proprietary fund statements, because that is the period for which the taxes are levied. Property tax revenue is also deferred on the governmental fund statements, because the taxes are not available (collectible within thirty days of the fiscal year-end). The receivable for the 2008 tax levy has been reduced by an estimated allowance for uncollectible taxes of 0.60%. A summary by fund type of property taxes receivable at November 30, 2008 is below.

| <u>Fund Type</u> | Property Taxes Levied | Allowance for Uncollectible | Property Taxes Receivable | Other Unearned Revenue | Deferred Revenue |
|-----------------------|--------------------------|--------------------------------|------------------------------|---------------------------|---------------------|
| Governmental: | | | | | |
| General | \$7,909,828 | (\$47,459) | \$7,862,369 | \$13,149 | \$7,875,518 |
| Special Revenue | 15,540,781 | (93,244) | 15,447,537 | 1,731 | 15,449,268 |
| Debt Service | 1,594,722 | (9,568) | 1,585,154 | 0 | 1,585,154 |
| Subtotal Governmental | <u>25,045,331</u> | <u>(150,271)</u> | <u>24,895,060</u> | <u>14,880</u> | <u>24,909,940</u> |
| Proprietary: | | | | | |
| Enterprise | <u>946,818</u> | <u>(5,681)</u> | <u>941,137</u> | <u>0</u> | <u>941,137</u> |
| Total | <u>25,992,149</u> | <u>(155,952)</u> | <u>25,836,197</u> | <u>14,880</u> | <u>25,851,077</u> |

NOTE 9 – PATIENT ACCOUNTS RECEIVABLE AND CHARGES FOR SERVICES

Patient accounts receivable and charges for services in the enterprise fund as of November 30, 2008 have been reduced by an allowance for uncollectible amounts, determined by an analysis of individual patient accounts.

| | Receivable | Revenue |
|---|--------------------|---------------------|
| Gross patient accounts receivable / revenue | \$1,538,101 | \$12,953,629 |
| Allowance for uncollectible amounts | <u>(\$39,771)</u> | <u>(\$39,771)</u> |
| Patient accounts receivable / revenue, net of uncollectible amounts | <u>\$1,498,330</u> | <u>\$12,913,858</u> |

NOTE 10 – ECONOMIC DEVELOPMENT AND REHABILITATION LOANS RECEIVABLE

The County, through its Regional Planning Commission Loan Fund, has various grant programs to administer economic development and housing rehabilitation loans to qualified businesses and individuals. The primary purpose of the economic development loan programs is to create new jobs. Principal repayments on loans may be used for any grant eligible purpose. At November 30, 2008, loans outstanding were as follows:

| | Current | Long Term | Total |
|--|--------------------|----------------------|----------------------|
| Economic Development Loans Receivable: | | | |
| Community Services Block Grant Loans | \$154,868 | \$1,050,419 | \$1,205,287 |
| Comm. Serv. Block Grant Pass-Through Loans | 2,033 | 9,467 | 11,500 |
| Community Development Recaptured Loans | 210,165 | 3,333,582 | 3,543,747 |
| Housing Rehabilitation Loans Receivable: | | | |
| County Housing Rehab Loans | 45,510 | 343,715 | 389,225 |
| HUD H.O.M.E. Program Loans | 0 | 563,230 | 563,230 |
| Total Loans Receivable | <u>412,576</u> | <u>5,300,413</u> | <u>5,712,989</u> |

NOTE 11 – CAPITAL ASSETS

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

| <u>Governmental Activities</u> | Nov. 30, 2007 Balance | FY 2008 Additions | FY 2008 Deductions | Nov. 30, 2008 Balance |
|--------------------------------|--------------------------|-----------------------|------------------------|--------------------------|
| Assets Not Being Depreciated: | | | | |
| Land | \$1,688,463 | \$0 | \$0 | \$1,688,463 |
| Construction in Progress | 5,985,936 | 8,718,424 | (8,055,391) | 6,648,969 |
| Assets Being Depreciated: | | | | |
| Infrastructure | 60,819,974 | 3,697,895 | (3,599,242) | 60,918,627 |
| Buildings and Improvements | 55,431,301 | 10,221,436 | (457,683) | 65,195,054 |
| Equipment | 12,552,009 | 769,162 | (412,001) | 12,909,170 |
| Assets Subtotal | <u>136,477,683</u> | <u>23,406,917</u> | <u>(12,524,317)</u> | <u>147,360,283</u> |
| Accumulated Depreciation: | | | | |
| Infrastructure | (41,064,947) | (3,003,678) | 3,329,277 | (40,739,348) |
| Buildings and Improvements | (19,190,537) | (2,271,658) | 345,278 | (21,116,917) |
| Equipment | (9,347,405) | (1,206,167) | 396,658 | (10,156,914) |
| Accum. Depreciation Subtotal | <u>(69,602,889)</u> | <u>(6,481,503)</u> | <u>4,071,213</u> | <u>(72,013,179)</u> |
| Net Total | <u>66,874,794</u> | <u>16,925,414</u> | <u>(8,453,104)</u> | <u>75,347,104</u> |

In 2008, the County general government transferred to the Nursing Home enterprise fund \$43,459 of capital assets related to the new Nursing Home facility, which was funded by general obligation bonds backed by property taxes. The amount transferred is reported as capital contributions in the Nursing Home fund financial statements and transfers in the government-wide financial statements.

NOTE 11 – CAPITAL ASSETS (continued)

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

| <u>Business-Type Activities</u> | Nov. 30, 2007 Balance | FY 2008 Additions | FY 2008 Deductions | Nov. 30, 2008 Balance |
|---------------------------------|--------------------------|----------------------|-----------------------|--------------------------|
| Assets Being Depreciated: | | | | |
| Buildings and Improvements | 23,509,892 | 51,518 | 0 | 23,561,410 |
| Equipment | 1,115,024 | 24,265 | (160,963) | 978,326 |
| Assets Subtotal | <u>24,624,916</u> | <u>75,783</u> | <u>(160,963)</u> | <u>24,539,736</u> |
| Accumulated Depreciation: | | | | |
| Buildings and Improvements | (511,040) | (614,219) | 0 | (1,125,259) |
| Equipment | (362,968) | (86,095) | 105,329 | (343,734) |
| Accum. Depreciation Subtotal | <u>(874,008)</u> | <u>(700,314)</u> | <u>105,329</u> | <u>(1,468,993)</u> |
| Net Total | <u>23,750,908</u> | <u>(624,531)</u> | <u>(55,634)</u> | <u>23,070,743</u> |

C. Current year depreciation expense was charged to the following functions:

| <u>Function</u> | <u>Governmental Activities</u> | <u>Business-Type Activities</u> |
|----------------------------|------------------------------------|-------------------------------------|
| General Government | \$618,573 | \$0 |
| Justice and Public Safety | 2,540,691 | 0 |
| Health | 3,567 | 0 |
| Education | 40,074 | 0 |
| Social Services | 0 | 700,314 |
| Development | 44,537 | 0 |
| Highways and Bridges | <u>3,234,061</u> | <u>0</u> |
| Total Depreciation Expense | <u>6,481,503</u> | <u>700,314</u> |

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2008

NOTE 12 – INTERFUND RECEIVABLES AND PAYABLES

Interfund receivables and payables at November 30, 2008 are summarized below.

| <u>Due To / From Other Funds:</u> | <u>Receivable</u> | <u>Payable</u> |
|---|-------------------|----------------|
| Major Governmental Funds: | | |
| General Corporate | \$1,590,823 | \$208,238 |
| Mental Health | 0 | 1,503 |
| County Motor Fuel Tax | 0 | 55,142 |
| Regional Planning Commission | 39,224 | 64,268 |
| Major Enterprise Fund: | | |
| Nursing Home | 0 | 2,116,574 |
| Nonmajor Governmental Funds: | | |
| RPC Economic Development Loans | 0 | 20,072 |
| Geographic Information System | 16,008 | 0 |
| Working Cash | 0 | 11,452 |
| Recorder's Automation | 14,444 | 365 |
| Property Tax Interest Fee | 0 | 57,712 |
| Election Assistance/Accessibility Grant | 0 | 92,081 |
| County Clerk's Automation | 22,950 | 73 |
| Animal Control | 0 | 15,207 |
| Law Library | 0 | 73 |
| Public Safety Sales Tax | 0 | 54,194 |
| Court's Automation | 0 | 26,074 |
| Child Support Services | 0 | 4,383 |
| Court Document Storage | 0 | 490 |
| Victim Advocacy Grant | 0 | 6,412 |
| Child Advocacy Center | 0 | 483 |
| County Public Health | 95,000 | 42 |
| Early Childhood | 0 | 60,109 |
| County Highway | 58,475 | 21,238 |
| Capital Asset Replacement | 116,257 | 0 |
| Tort Immunity | 604 | 156,814 |
| Illinois Municipal Retirement | 405,188 | 0 |
| Social Security | 413,181 | 0 |
| Subtotal Nonmajor Governmental | 1,142,107 | 527,274 |
| Internal Service Funds: | | |
| Self-Funded Insurance | 191,449 | 0 |
| Employee Health Insurance | 9,464 | 68 |
| Subtotal Internal Service | 200,913 | 68 |
| Total – All Funds | 2,973,067 | 2,973,067 |

| <u>Advances To / From Other Funds:</u> | <u>Receivable</u> | <u>Payable</u> |
|--|-------------------|----------------|
| Major Governmental Fund: | | |
| Regional Planning Commission | \$225,000 | \$0 |
| Nonmajor Governmental Fund: | | |
| RPC Economic Development Loans | 0 | 225,000 |
| Total – All Funds | 225,000 | 225,000 |

NOTE 12 – INTERFUND RECEIVABLES AND PAYABLES (continued)

Of the \$2,973,067 Due To/From Other Funds at November 30, 2008, \$1,463,705 represented interfund loans to cover temporary cash flow shortfalls. The remainder represented unpaid routine interfund billings.

In FY1995, the RPC Loan Fund used \$150,000 of existing escrow funds (see Note 13 below) from the Regional Planning Commission Fund plus \$450,000 of future payments into escrow to loan \$600,000 to the County for part of the cost of purchasing and remodeling the Brookens Administration Building, which the RPC offices would occupy. The amount due back to the Regional Planning Commission Fund from the RPC Loan Fund is classified as an interfund advance, since it is expected to be paid back over a long period of time. The advance increases over time as the regular payments into escrow become due and is reduced by periodic repayments from the RPC Loan Fund to the Regional Planning Commission Fund. The outstanding balance of the advance from the Regional Planning Commission Fund to the RPC Loan Fund was \$225,000 at November 30, 2008.

NOTE 13 – INTERFUND TRANSFERS AND RPC ESCROW ACCOUNT

| | <u>Transfers In</u> | <u>Transfers Out</u> |
|---|---------------------|----------------------|
| Major Governmental Funds: | | |
| General Corporate | \$2,328,516 | \$264,755 |
| Mental Health | 10,417 | 0 |
| County Motor Fuel Tax | 0 | 375,000 |
| Regional Planning Commission | 382,683 | 242,352 |
| Major Enterprise Fund: | | |
| Nursing Home | 0 | 33,419 |
| Nonmajor Governmental Funds (aggregate) | 2,382,440 | 4,188,530 |
| Internal Service Funds (aggregate) | 0 | 0 |
| | | |
| Total – All Funds | 5,104,056 | 5,104,056 |

In FY2008, total interfund transfers in, \$5,104,056, equal total transfers out, \$5,104,056. Under the budgetary basis, transfers in and out are not equal due to the deferral of a portion of the transfer into the Regional Planning Commission Fund from the Regional Planning Commission Economic Development Loan Fund. CDAP and CSBG grant provisions require that investment interest earned plus a portion of loan repayments received under certain loan programs be placed in escrow to be used to pay the costs of administering these loan programs. Transfers out of the RPC Economic Development Loan Fund put the money into escrow. The money is taken out of escrow and reflected as a transfer into the Regional Planning Commission Fund only as it is needed to cover actual administrative costs incurred. Thus, the discrepancy between transfers in and transfers out is due to the amount remaining in escrow (deferred) until such time as there are costs incurred against which to match it. While this escrow account will continue to be reported in this way under the budgetary basis, the GAAP basis statements have this difference adjusted out. The adjustment made for the fiscal year ended November 30, 2008 was a \$27,245 decrease in the transfers into the Regional Planning Commission Fund.

Interfund transfers in/out include grant matches, interfund subsidies and transfers into debt service and construction funds. Some significant transfers include \$375,000 from the County Motor Fuel Tax Fund and \$270,000 from the County Highway Fund to the Highway Facility Construction Fund to cover the costs of constructing a highway fleet maintenance facility; \$100,924 from the General Corporate Fund and \$112,459 from the County Highway Fund to the Highway Facility Bond Debt Service Fund to cover bond principal and interest payments; \$299,893 from the Nursing Home Construction Fund to the General Corporate Fund to use surplus construction fund balance to cover Nursing Home construction bond principal and interest payments; \$1,014,813 from the Public Safety Sales Tax Fund to the Jail Bond Debt Service Fund to cover bond principal and interest payments; \$1,699,645 from the Public Safety Sales Tax Fund to the General Corporate Fund to cover utilities and building maintenance costs for public safety facilities; and \$216,280 from the Public Safety Sales Tax Fund to the Delinquency Prevention Grant Fund to finance juvenile delinquency prevention grants.

NOTE 14 – ON-BEHALF PAYMENTS FOR SALARIES

The State of Illinois paid salary stipends to various County officials during FY2008. These payments made by the state on behalf of the County were reported as intergovernmental revenues and salaries expenditures in the General Fund in the amount of \$39,000.

NOTE 15 – COMPENSATED ABSENCES PAYABLE

It is the County's policy to permit employees to accumulate a limited amount of earned but unused vacation and personal time, which is attributable to services already rendered and is not contingent upon events outside the control of the employer or employee, such as illness. Liabilities and the related expense for compensated absences payable are reported in the government-wide statements and are based on pay rates in effect at November 30 and include the County's share of social security and medicare taxes. The Nursing Home Enterprise Fund recognizes expense and accrues fund liabilities for vacation and personal time benefits in the period in which they are earned. For governmental funds, the cost of these benefits and the related liabilities are recognized in the fund only when they become currently payable, due to employees using benefit time or terminating employment. Compensated absences payable for the governmental activities are liquidated by the various governmental funds which pay employee salaries, such as the General Fund, Regional Planning Commission Fund, Head Start Fund, County Highway Fund, Animal Control Fund and Mental Health Fund.

Changes in compensated absences payable for the fiscal year ended November 30, 2008 are as follows:

| | Nov. 30, 2007 Balance | FY 2008 Additions | FY 2008 Deductions | Nov. 30, 2008 Balance |
|--------------------------|--------------------------|----------------------|-----------------------|--------------------------|
| Governmental Activities | \$2,404,720 | \$2,468,384 | (\$2,198,925) | \$2,674,179 |
| Business-Type Activities | 462,809 | 491,966 | (572,803) | 381,972 |

NOTE 16 – RISK FINANCING

A. WORKERS' COMPENSATION SELF-FUNDED INSURANCE

In January, 1986, the County established a self-funded workers' compensation insurance plan, which is being accounted for in an internal service fund, the Self-Funded Insurance Fund. The plan is administered by an independent company. The County's risk retention is \$250,000 per individual per claim. Commercial insurance has been purchased for claims in excess of this retention. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years. Actual claims paid in fiscal year 2008, net of insurance reimbursements, were \$479,649. GASB Statement No. 10 requires that a liability for claims be reported if the liability is both probable and estimable. The estimated amount of unpaid claims that were incurred and reported is determined by the independent plan administrator, but the plan administrator does not include incurred-but-not-reported claims (IBNR) in its calculation. Instead, based on an actuarial study performed as of November 30, 2007, the liability for estimated (undiscounted) claims payable (including IBNR) at November 30, 2008 was projected to be \$1,931,654. Changes in the liability for estimated workers' compensation claims payable for the last two fiscal years are as follows:

| Fiscal Year Ending <u>November 30</u> | Claims Liability Beginning <u>of Year</u> | Claims Incurred & Changes <u>in Estimates</u> | Net Claims <u>Paid</u> | Claims Liability End <u>of Year</u> |
|---|---|---|------------------------------|---|
| 2007 | 1,404,185 | 525,625 | (531,555) | 1,398,255 |
| 2008 | 1,398,255 | 1,013,048 | (479,649) | 1,931,654 |

NOTE 16 – RISK FINANCING (continued)

B. LIABILITY/AUTO SELF-FUNDED INSURANCE

The County began self-funding liability and auto insurance in FY94 through the Self-Funded Insurance (Internal Service) Fund. The plan is administered by an independent company. The County's risk retention is \$250,000 per occurrence. Commercial insurance has been purchased for claims in excess of this retention. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years. Actual claims paid in fiscal year 2008, net of insurance reimbursements, were \$200,368. GASB Statement No. 10 requires that a liability for claims be reported if the liability is both probable and estimable. Per an actuarial study performed as of November 30, 2007, the liability for estimated (undiscounted) claims payable (including IBNR) at November 30, 2008 was projected to be \$623,436. Changes in the liability for estimated liability/auto claims payable for the last two fiscal years are as follows:

| Fiscal Year Ending <u>November 30</u> | Claims Liability Beginning <u>of Year</u> | Claims Incurred & Changes <u>in Estimates</u> | Net Claims <u>Paid</u> | Claims Liability End <u>of Year</u> |
|---|---|---|------------------------------|---|
| 2007 | 426,980 | 344,597 | (309,572) | 462,005 |
| 2008 | 462,005 | 361,799 | (200,368) | 623,436 |

C. OTHER FULLY-INSURED RISKS

Commercial insurance, with varying deductible amounts, has been purchased for all other risks of loss, such as property damage, boiler and machinery, Nursing Home medical malpractice, and public official bonds. Unemployment compensation is fully insured through the State of Illinois. Settled claims have not exceeded this insurance coverage in any of the past three fiscal years.

The County provides employee health benefits in the form of set contributions toward medical and life insurance premiums. The employee is responsible for the balance of the premium amount as well as for any deductibles or co-payments. Risk of loss related to employee health benefits is borne by the employee and the insurance company or health maintenance organization; the County is at no risk of loss.

NOTE 17 – LONG TERM DEBT

A. GENERAL OBLIGATION BONDS – GOVERNMENTAL ACTIVITIES

1999 Series Public Safety Sales Tax Bonds: \$23,800,000;
 due in 29 annual installments from 2001 to 2029;
 interest rates at 3.85% to 8.25%;
 \$17,660,000 refunded (in-substance defeasance) in FY 2005;
 remaining annual installments due through 2023;

| | |
|--|-------------|
| Balance outstanding at November 30, 2007 | \$5,390,000 |
| Bond interest payments made in FY 2008 | \$419,153 |
| Bond principal payments made in FY 2008 | \$250,000 |
| Balance outstanding at November 30, 2008 | \$5,140,000 |

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

| | |
|--|-------------|
| Balance outstanding at November 30, 2007 | \$3,260,755 |
| Bond interest payments made in FY 2008 | \$67,920 |
| Bond principal payments made in FY 2008 | \$127,080 |
| Balance outstanding at November 30, 2008 | \$3,133,675 |

2003 Series Nursing Home Construction Bonds: \$19,925,000;
 due in 19 annual installments from 2004 to 2022;
 interest rates at 2.000% to 5.250%;
 \$282,535 bond premium amortized over 19 years 3 months;
 \$207,535 bond issuance costs amortized over 19 years 3 months;
 \$8,055,000 refunded (in-substance defeasance) in FY 2005;
 remaining annual installments due through 2022;

| | |
|--|-------------|
| Balance outstanding at November 30, 2007 | \$8,900,000 |
| Bond interest payments made in FY 2008 | \$353,752 |
| Bond principal payments made in FY 2008 | \$855,000 |
| Balance outstanding at November 30, 2008 | \$8,045,000 |

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

| | |
|--|-------------|
| Balance outstanding at November 30, 2007 | \$2,785,000 |
| Bond interest payments made in FY 2008 | \$59,813 |
| Bond principal payments made in FY 2008 | \$955,000 |
| Balance outstanding at November 30, 2008 | \$1,830,000 |

NOTE 17 – LONG TERM DEBT (continued)

| | |
|--|--------------|
| 2004B Series Public Safety Refunding Bonds: \$1,520,000; due in 8 annual installments from 2005 to 2012; interest rates at 1.500% to 3.650%; \$27,549 bond premium amortized over 7 years 9 months; \$20,103 bond issuance costs amortized over 7 years 9 months; \$157,446 deferred charge on refunding amortized over 7 years 9 months; | |
| Balance outstanding at November 30, 2007 | \$1,460,000 |
| Bond interest payments made in FY 2008 | \$48,519 |
| Bond principal payments made in FY 2008 | \$15,000 |
| Balance outstanding at November 30, 2008 | \$1,445,000 |
| 2005A Series Nursing Home Construction Refunding Bonds: \$7,425,000; due in 14 annual installments from 2006 to 2019; interest rates at 3.000% to 5.250%; \$819,046 bond premium amortized over 13 years 7 months; \$92,642 bond issuance costs amortized over 13 years 7 months; \$96,404 deferred charge on refunding amortized over 13 years 7 months; | |
| Balance outstanding at November 30, 2007 | \$7,300,000 |
| Bond interest payments made in FY 2008 | \$376,163 |
| Bond principal payments made in FY 2008 | \$0 |
| Balance outstanding at November 30, 2008 | \$7,300,000 |
| 2005B Series Public Safety Refunding Bonds: \$18,440,000; due in 24 annual installments from 2006 to 2029; interest rates at 3.000% to 5.250%; \$526,639 bond premium amortized over 23 years 7 months; \$235,198 bond issuance costs amortized over 23 years 7 months; \$1,071,441 deferred charge on refunding amortized over 23 years 7 months; | |
| Balance outstanding at November 30, 2007 | \$18,030,000 |
| Bond interest payments made in FY 2008 | \$834,031 |
| Bond principal payments made in FY 2008 | \$0 |
| Balance outstanding at November 30, 2008 | \$18,030,000 |
| 2006 Series IMRF Early Retirement Obligation Taxable Bonds: \$2,450,000; due in 7 annual installments from 2008 to 2014; interest rates at 4.920% to 5.100%; \$0 bond premium amortized over 7 years 11 months; \$38,151 bond issuance costs amortized over 7 years 11 months; | |
| Balance outstanding at November 30, 2007 | \$2,450,000 |
| Bond interest payments made in FY 2008 | \$115,068 |
| Bond principal payments made in FY 2008 | \$300,000 |
| Balance outstanding at November 30, 2008 | \$2,150,000 |

NOTE 17 – LONG TERM DEBT (continued)

| | |
|--|----------------------|
| 2006A Series Nursing Home Construction Bonds: \$4,000,000; | |
| due in 19 annual installments from 2008 to 2026; | |
| interest rates at 3.950% to 5.500%; | |
| \$52,459 bond premium amortized over 19 years 4 months; | |
| \$52,459 bond issuance costs amortized over 19 years 4 months; | |
| Balance outstanding at November 30, 2007 | \$4,000,000 |
| Bond interest payments made in FY 2008 | \$165,771 |
| Bond principal payments made in FY 2008 | \$140,000 |
| Balance outstanding at November 30, 2008 | \$3,860,000 |
| | |
| 2007A Series Public Safety Sales Tax Bonds: \$5,955,000; | |
| due in 19 annual installments from 2009 to 2027; | |
| interest rates at 3.800% to 5.000%; | |
| \$117,468 bond premium amortized over 19 years 2 months; | |
| \$72,468 bond issuance costs amortized over 19 years 2 months; | |
| Balance outstanding at November 30, 2007 | \$5,995,000 |
| Bond interest payments made in FY 2008 | \$173,259 |
| Bond principal payments made in FY 2008 | \$0 |
| Balance outstanding at November 30, 2008 | \$5,955,000 |
| | |
| 2007B Series Highway Facility Construction Bonds: \$1,480,000; | |
| due in 9 annual installments from 2009 to 2017; | |
| interest rate at 4.250%; | |
| \$41,422 bond premium amortized over 9 years 2 months; | |
| \$21,422 bond issuance costs amortized over 9 years 2 months; | |
| Balance outstanding at November 30, 2007 | \$1,480,000 |
| Bond interest payments made in FY 2008 | \$41,933 |
| Bond principal payments made in FY 2008 | \$0 |
| Balance outstanding at November 30, 2008 | \$1,480,000 |
| | |
| <u>2008 Bond Transactions – Governmental Activities</u> | |
| Bonds payable November 30, 2007 | \$61,010,755 |
| Bonds issued in FY 2008 | \$0 |
| Bonds retired in FY 2008 | <u>(\$2,642,080)</u> |
| Bonds payable November 30, 2008 | <u>\$58,368,675</u> |

NOTE 17 – LONG TERM DEBT (continued)

Annual Debt Service Requirements for Bonds

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

| Year | Governmental Activities | | | | | | | | Total Debt Service Requirement |
|------|-------------------------|------------------|------------------------------|-------------------|------------------------------------|----------------|------------------------|------------------|--------------------------------|
| | Debt Service Funds | | Public Safety Sales Tax Fund | | Illinois Municipal Retirement Fund | | General Corporate Fund | | |
| | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest | |
| 2009 | \$1,995,000 | \$799,489 | \$651,360 | \$1,632,454 | \$315,000 | \$99,940 | \$145,000 | \$159,893 | \$5,798,136 |
| 2010 | 1,900,000 | 739,440 | 755,558 | 1,628,780 | 330,000 | 84,023 | 155,000 | 153,705 | 5,746,506 |
| 2011 | 1,085,000 | 688,115 | 980,000 | 1,487,785 | 350,000 | 67,175 | 160,000 | 147,208 | 4,965,283 |
| 2012 | 1,130,000 | 645,212 | 1,810,000 | 1,435,466 | 365,000 | 49,316 | 165,000 | 140,505 | 5,740,499 |
| 2013 | 1,065,000 | 597,021 | 1,250,415 | 2,075,573 | 385,000 | 30,396 | 170,000 | 133,596 | 5,707,001 |
| 2014 | 1,105,000 | 544,027 | 1,313,322 | 2,093,606 | 405,000 | 10,327 | 180,000 | 126,378 | 5,777,660 |
| 2015 | 1,175,000 | 488,321 | 1,439,962 | 2,039,314 | -- | -- | 185,000 | 117,578 | 5,445,175 |
| 2016 | 1,215,000 | 428,634 | 1,490,492 | 2,036,715 | -- | -- | 195,000 | 107,128 | 5,472,969 |
| 2017 | 1,280,000 | 365,040 | 1,550,859 | 2,030,923 | -- | -- | 210,000 | 97,618 | 5,534,440 |
| 2018 | 1,145,000 | 302,359 | 1,606,707 | 1,998,372 | -- | -- | 215,000 | 89,224 | 5,356,662 |
| 2019 | 1,205,000 | 240,671 | 1,275,000 | 1,105,250 | -- | -- | 225,000 | 80,478 | 4,131,399 |
| 2020 | 1,385,000 | 175,800 | 1,350,000 | 1,025,614 | -- | -- | 235,000 | 71,278 | 4,242,692 |
| 2021 | 1,450,000 | 107,760 | 1,490,000 | 923,276 | -- | -- | 245,000 | 61,616 | 4,277,652 |
| 2022 | 1,520,000 | 36,480 | 1,640,000 | 809,445 | -- | -- | 255,000 | 51,428 | 4,312,353 |
| 2023 | -- | -- | 1,800,000 | 683,376 | -- | -- | 265,000 | 40,734 | 2,789,110 |
| 2024 | -- | -- | 2,000,000 | 569,176 | -- | -- | 275,000 | 29,597 | 2,873,773 |
| 2025 | -- | -- | 2,140,000 | 469,598 | -- | -- | 285,000 | 18,047 | 2,912,645 |
| 2026 | -- | -- | 2,290,000 | 362,708 | -- | -- | 295,000 | 6,084 | 2,953,792 |
| 2027 | -- | -- | 2,450,000 | 253,136 | -- | -- | -- | -- | 2,703,136 |
| 2028 | -- | -- | 2,140,000 | 150,750 | -- | -- | -- | -- | 2,290,750 |
| 2029 | -- | -- | 2,280,000 | 51,300 | -- | -- | -- | -- | 2,331,300 |
| | <u>18,655,000</u> | <u>6,158,369</u> | <u>33,703,675</u> | <u>24,862,617</u> | <u>2,150,000</u> | <u>341,177</u> | <u>3,860,000</u> | <u>1,632,095</u> | <u>91,362,933</u> |

At November 30, 2008, \$1,717,982 was available in the Debt Service Funds, \$1,717,609 was available in reserved fund balance in the Public Safety Sales Tax Special Revenue Fund, \$368,844 was available in reserved fund balance in the IMRF Special Revenue Fund, and \$260,394 was available in reserved fund balance in the General Corporate Fund to meet debt service requirements.

B. INTERGOVERNMENTAL LOANS PAYABLE – GOVERNMENTAL ACTIVITIES

1995 loan from the Regional Planning Commission: \$1,050,000;
 for the purpose of buying and remodeling the Brookens Administration Building;
 to be repaid over 20 years in monthly payments of \$4,375
 at 0% interest from June 1996 through June 2016;

| | |
|--|-----------|
| Balance outstanding at November 30, 2007 | \$444,063 |
| Loan principal payments made in FY 2008 | \$52,500 |
| Balance outstanding at November 30, 2008 | \$391,563 |

NOTE 17 – LONG TERM DEBT (continued)

2008 Intergovernmental Loan Transactions – Governmental Activities

| | |
|---|-------------------|
| Loans payable November 30, 2007 | \$444,063 |
| New loans incurred in FY 2008 | \$0 |
| Loan principal payments made in FY 2008 | <u>(\$52,500)</u> |
| Loans payable November 30, 2008 | <u>\$391,563</u> |

Annual Debt Service Requirements for Intergovernmental Loans

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

| | <u>Governmental Activities</u> |
|-------------|--------------------------------|
| | General |
| Fiscal | <u>Corporate Fund</u> |
| <u>Year</u> | <u>Principal</u> |
| 2009 | \$52,500 |
| 2010 | 52,500 |
| 2011 | 52,500 |
| 2012 | 52,500 |
| 2013 | 52,500 |
| 2014 | 52,500 |
| 2015 | 52,500 |
| 2016 | <u>24,063</u> |
| | <u><u>391,563</u></u> |

C. CAPITAL LEASE OBLIGATIONS – GOVERNMENTAL ACTIVITIES

Admin. Services/Public Safety Sales Tax – justice system computer Servers with cost of \$164,108;

Contract payable in 36 monthly installments of \$4,770

Including interest at 2.16%-5.06% December 2005 through November 2008;

| | |
|---|----------|
| Principal balance outstanding November 30, 2007 | \$51,697 |
| Interest payments made in FY 2008 | \$773 |
| Principal payments made in FY 2008 | \$51,697 |
| Principal balance outstanding November 30, 2008 | \$0 |

Nursing Home Construction – resident rooms and dining room

Furnishings with cost of \$150,364;

Contract payable in 24 monthly installments of \$6,856

Including interest at 9.5994% May 2006 through April 2008;

| | |
|---|----------|
| Principal balance outstanding November 30, 2007 | \$33,472 |
| Interest payments made in FY 2008 | \$809 |
| Principal payments made in FY 2008 | \$33,472 |
| Principal balance outstanding November 30, 2008 | \$0 |

NOTE 17 – LONG TERM DEBT (continued)

2008 Capital Lease Transactions – Governmental Activities

| | |
|--|-------------------|
| Capital lease obligation November 30, 2007 | \$85,169 |
| New leases incurred in FY 2008 | \$0 |
| Lease principal payments made in FY 2008 | <u>(\$85,169)</u> |
| Capital lease obligation November 30, 2008 | <u>\$0</u> |

D. CAPITAL LEASE OBLIGATIONS – BUSINESS-TYPE ACTIVITIES

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

| | |
|---|---------|
| Principal balance outstanding November 30, 2007 | \$9,553 |
| Interest payments made in FY 2008 | \$1,525 |
| Principal payments made in FY 2008 | \$9,553 |
| Principal balance outstanding November 30, 2008 | \$0 |

2008 Capital Lease Transactions – Business-Type Activities

| | |
|--|------------------|
| Capital lease obligation November 30, 2007 | \$9,553 |
| New leases incurred in FY 2008 | \$0 |
| Lease principal payments made in FY 2008 | <u>(\$9,553)</u> |
| Capital lease obligation November 30, 2008 | <u>\$0</u> |

E. SUMMARY OF CHANGES IN LONG TERM LIABILITIES

| | Nov. 30, 2007 Balance | FY 2008 Additions | FY 2008 Deductions | Nov. 30, 2008 Balance | Due Within One Year |
|---------------------------------------|--------------------------|-------------------------|---------------------------|--------------------------|-------------------------|
| Governmental Activities: | | | | | |
| General Obligation Bonds | \$61,010,755 | \$0 | (\$2,642,080) | \$58,368,675 | \$3,106,360 |
| Unamortized Bond Premium | 1,591,971 | 0 | (123,080) | 1,468,891 | 0 |
| Deferred Amount on Refunding | (1,251,271) | 0 | 136,107 | (1,115,164) | 0 |
| Total Bonds Payable | <u>61,351,455</u> | <u>0</u> | <u>(2,629,053)</u> | <u>58,722,402</u> | <u>3,106,360</u> |
| Intergovernmental Loans | 444,063 | 0 | (52,500) | 391,563 | 52,500 |
| Capital Lease Obligations | 85,169 | 0 | (85,169) | 0 | 0 |
| Estimated Claims Payable | <u>1,860,260</u> | <u>1,374,847</u> | <u>(680,017)</u> | <u>2,555,090</u> | <u>827,001</u> |
| Total Governmental Activities | <u><u>63,740,947</u></u> | <u><u>1,374,847</u></u> | <u><u>(3,446,739)</u></u> | <u><u>61,669,055</u></u> | <u><u>3,985,861</u></u> |
| Business-Type Activities: | | | | | |
| Capital Lease Obligations | <u>\$9,553</u> | <u>\$0</u> | <u>(\$9,553)</u> | <u>\$0</u> | <u>\$0</u> |
| Total Business-Type Activities | <u><u>9,553</u></u> | <u><u>0</u></u> | <u><u>(9,553)</u></u> | <u><u>0</u></u> | <u><u>0</u></u> |

Long term liabilities for estimated claims payable are liquidated by the Self-Funded Insurance (Internal Service) Fund. The internal service funds primarily serve the governmental funds, and, thus, the related long term liabilities are included with the governmental activities above.

NOTE 18 – REFUNDING BONDS AND DEFEASED DEBT

A. DEFEASED DEBT

(1) 2000 Public Safety Bonds. In 2004, the 2000 Public Safety Bonds were advance refunded, with an irrevocable trust established to provide for all future debt service payments on the old bonds, resulting in the defeasance of the old debt. Defeased debt is not reported in the financial statements. \$1,370,000 of defeased 2000 Public Safety Bonds were still outstanding at November 30, 2008.

(2) 2003 Nursing Home Construction Bonds. In 2005, the 2003 Nursing Home Construction Bonds were advance refunded, with an irrevocable trust established to provide for all future debt service payments on the old bonds, resulting in the defeasance of the old debt. Defeased debt is not reported in the financial statements. \$8,055,000 of defeased 2003 Nursing Home Construction Bonds were still outstanding at November 30, 2008.

(3) 1999 Public Safety Bonds. In 2005, the 1999 Public Safety Bonds were advance refunded, with an irrevocable trust established to provide for all future debt service payments on the old bonds, resulting in the defeasance of the old debt. Defeased debt is not reported in the financial statements. \$17,660,000 of defeased 1999 Public Safety Bonds were still outstanding at November 30, 2008.

NOTE 19 – RESERVED, DESIGNATED AND DEFICIT FUND EQUITY

A. RESERVED

(1) The fund balance of the General Corporate Fund was reserved at November 30, 2008 for debt service in the amount of \$260,394. The 2006A Nursing Home Construction Alternate Revenue Source General Obligation Bonds and part of the 2007B Highway Facility Construction Alternate Revenue Source General Obligation Bonds are being repaid out of general sales taxes collected monthly in the general fund. The bond ordinances require that a specified portion of the monthly sales tax receipts be set aside to cover the semi-annual bond interest and principal payments. The reserved fund balance being held in the General Corporate Fund represents \$260,394 available to meet debt service requirements.

(2) At November 30, 2008, the Public Safety Sales Tax (Special Revenue) Fund's fund balance was reserved for debt service in the amount of \$1,717,609. Public Safety Sales Tax Alternate Revenue Source General Obligation Bonds are being repaid out of public safety sales taxes collected monthly in this special revenue fund. The bond ordinances require that a specified portion of the monthly sales tax receipts be set aside to cover the semi-annual bond interest and principal payments. The reserved fund balance being held in the Public Safety Sales Tax Fund represents \$1,717,609 available to meet debt service requirements.

(3) At November 30, 2008, the Illinois Municipal Retirement (Special Revenue) Fund's fund balance was reserved for debt service in the amount of \$368,844. The IMRF Early Retirement Obligation Alternate Revenue Source Taxable General Obligation Bonds are being repaid out of property taxes and interfund billings collected in this special revenue fund. The bond ordinance requires that sufficient funds be set aside to cover the semi-annual bond interest and principal payments. The reserved fund balance being held in the Illinois Municipal Retirement Fund represents \$368,844 available to meet debt service requirements.

(4) The fund balance of the Regional Planning Commission (Special Revenue) Fund was reserved at November 30, 2008 for a long term interfund advance in the amount of \$225,000. Fund balance is reserved for long term receivables in governmental funds because they are not available current financial resources.

(5) At November 30, 2008, \$5,300,413 of the fund balance of the Regional Planning Commission Economic Development Loan (Special Revenue) Fund was reserved for long term program loans receivable. Fund balance is reserved in governmental funds for long term receivables that are not available current financial resources.

NOTE 19 – RESERVED, DESIGNATED AND DEFICIT FUND EQUITY (continued)

B. DESIGNATED

Designations of fund balance are not legally required segregations, but rather reflect managerial intent. There were no designations of fund balance as of November 30, 2008.

C. DEFICIT

As of November 30, 2008, the following funds had deficit fund equity:

- Victim Advocacy Grant Special Revenue Fund (\$8,026)
- Tort Immunity Special Revenue Fund (\$156,185)
- Highway Facility Construction Capital Projects Fund (\$43,318)
- Self-Funded Insurance Internal Service Fund (\$1,628,763)

NOTE 20 – RESTRICTED NET ASSETS

The government-wide statement of net assets reports restricted net assets of \$35,427,921. Of this amount, \$14,840,424 is restricted by enabling legislation (county ordinance) which is externally restricted by state statute. The remainder consists of \$7,792,574 directly restricted by state statute, \$7,028,903 restricted by grantor stipulations, and \$5,766,020 restricted by bond covenants.

NOTE 21 – PRIOR PERIOD ADJUSTMENT

A prior period adjustment was made in the Nursing Home Enterprise Fund to reflect the State's recalculation of the Medicaid reimbursement rate for 2007. The adjustment resulted in a \$552,917 reduction in FY2007 revenue and a \$215,638 reduction in FY2007 expense for the corresponding matching payment. FY2008 beginning net assets have been restated and, where comparative data is presented, FY2007 revenues, expenses and ending net assets have been restated.

NOTE 22 - DEFINED BENEFIT PENSION PLAN

The most current information available is for the plan year ended December 31, 2008 and is in accordance with GASB Statement 27 as amended by GASB Statement 50.

The County's defined benefit pension plan, Illinois Municipal Retirement Fund (IMRF), provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. IMRF is an agent multiple-employer pension plan. Benefit provisions are established by state statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained on-line at www.imrf.org.

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

Funding Policy. As set by state statute, Regular plan members are required to contribute 4.50% of their annual covered salary; Sheriff's Law Enforcement Personnel contribute 7.50%; and participating Elected County Officials contribute 7.50%. State statutes require the employer to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's contribution rate for calendar year 2008 was 7.36% of covered payroll for Regular, 16.91% of covered payroll for SLEP and 81.13% of covered payroll for ECO. The employer also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by state statute.

Annual Pension Cost. For 2008, the County's annual pension cost of \$1,767,196 for Regular, \$1,173,265 for SLEP and \$209,159 for ECO was equal to the County's required and actual contributions. The required contributions for 2008 were determined as part of the December 31, 2006 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions included (a) 7.5% investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.0% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 11.6% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3.0% annually. The actuarial value of plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at the December 31, 2006 valuation was 24 years.

Funding Status and Funding Progress. As of December 31, 2008, the most recent actuarial valuation date:

- (a) The Regular plan was 87.76% funded. The actuarial accrued liability for benefits was \$48,399,058 and the actuarial value of assets was \$42,475,045, resulting in an unfunded actuarial accrued liability of \$5,924,013. Covered payroll (annual payroll of active employees covered by the plan) was \$24,010,812 and the ratio of the unfunded actuarial accrued liability to covered payroll was 25%.
- (b) The SLEP plan was 61.94% funded. The actuarial accrued liability for benefits was \$24,308,874 and the actuarial value of assets was \$15,055,718, resulting in an unfunded actuarial accrued liability of \$9,253,156. Covered payroll was \$6,938,290 and the ratio of the unfunded actuarial accrued liability to covered payroll was 133%.
- (c) The ECO plan was -67.48% funded. The actuarial accrued liability for benefits was \$1,322,575 and the actuarial value of assets (liability) was \$(892,488), resulting in an unfunded actuarial accrued liability of \$2,215,063. Covered payroll was \$257,808 and the ratio of the unfunded actuarial accrued liability to covered payroll was 859%.

The schedule of funding progress below presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2008

NOTE 22 - DEFINED BENEFIT PENSION PLAN (continued)

| THREE-YEAR TREND INFORMATION | | | |
|--|---------------------------|--|------------------------------|
| Year Ending | Annual Pension Cost | % of Annual Pension Cost Contributed | Net Pension Obligation |
| REGULAR NON-SLEP PERSONNEL | | | |
| 12/31/08 | \$1,767,196 | 100% | \$0 |
| 12/31/07 | \$1,782,521 | 100% | \$0 |
| 12/31/06 | \$1,797,057 | 100% | \$0 |
| SHERIFF'S LAW ENFORCEMENT PERSONNEL | | | |
| 12/31/08 | \$1,173,265 | 100% | \$0 |
| 12/31/07 | \$1,111,537 | 100% | \$0 |
| 12/31/06 | \$1,043,919 | 100% | \$0 |
| ELECTED COUNTY OFFICIALS | | | |
| 12/31/08 | \$209,159 | 100% | \$0 |
| 12/31/07 | \$183,785 | 100% | \$0 |
| 12/31/06 | \$180,550 | 100% | \$0 |

| SCHEDULE OF FUNDING PROGRESS | | | | | | |
|---|--|--|--|-----------------|------------------------------|---------------------------------------|
| Actuarial Valuation Date | Actuarial Value of Assets (Liability) | Actuarial Accrued Liability - Entry Age - | Unfunded (Overfunded) Actuarial Accrued Liability | Funded Ratio | Annual Covered Payroll | Unfunded AAL as % of Payroll |
| REGULAR NON-SLEP PERSONNEL | | | | | | |
| 12/31/08 | \$42,475,045 | \$48,399,058 | \$5,924,013 | 87.76% | \$24,010,812 | 24.67% |
| 12/31/07 | \$50,597,183 | \$45,210,572 | (\$5,386,611) | 111.91% | \$22,852,834 | -23.57% |
| 12/31/06 | \$45,388,116 | \$41,827,036 | (\$3,561,080) | 108.51% | \$22,049,780 | -16.15% |
| * On a market value basis, the actuarial value of assets as of December 31, 2008 was \$29,319,124. On a market basis, the funded ratio would be 60.58%. | | | | | | |
| SHERIFF'S LAW ENFORCEMENT PERSONNEL | | | | | | |
| 12/31/08 | \$15,055,718 | \$24,308,874 | \$9,253,156 | 61.94% | \$6,938,290 | 133.36% |
| 12/31/07 | \$17,731,689 | \$22,745,229 | \$5,013,540 | 77.96% | \$6,732,508 | 74.47% |
| 12/31/06 | \$16,529,633 | \$21,531,503 | \$5,001,870 | 76.77% | \$6,447,926 | 77.57% |
| * On a market value basis, the actuarial value of assets as of December 31, 2008 was \$9,410,256. On a market basis, the funded ratio would be 38.71%. | | | | | | |
| ELECTED COUNTY OFFICIALS | | | | | | |
| 12/31/08 | (\$892,488) | \$1,322,575 | \$2,215,063 | -67.48% | \$257,808 | 859.19% |
| 12/31/07 | (\$618,094) | \$1,321,773 | \$1,939,867 | -46.76% | \$216,243 | 897.08% |
| 12/31/06 | (\$637,374) | \$1,544,966 | \$2,182,340 | -41.25% | \$198,211 | 1101.02% |
| * On a market value basis, the actuarial value of assets as of December 31, 2008 was (\$1,095,112). On a market basis, the funded ratio would be -82.85%. | | | | | | |

NOTE 23 – JOINT VENTURES

A. METROPOLITAN COMPUTER AIDED DISPATCH (METCAD)

On December 1, 1981, Champaign County entered into an intergovernmental agreement with the City of Champaign, the City of Urbana and the University of Illinois for the purpose of operating an emergency response computer aided dispatching service (METCAD), which had been created by the other three participants in 1979. Each of the four member agencies designates 2 representatives, an administrative representative and a public safety (police or fire department) representative, to serve on the METCAD Policy Board. In addition, the Policy Board includes two rural representatives, one from a non-member police agency and one from a non-member fire agency.

While representation on the Policy Board is equal among the member agencies, the funding of operating expenses is based on a formula which considers the proportional number of calls received for each agency. Each member agency holds an equity interest in METCAD capital assets according to the proportion of funding for METCAD operations provided by each member agency since May 1, 1979. These proportions will vary slightly from year to year. At June 30, 2008 (the latest fiscal year end for METCAD), Champaign County's equity interest share was 17.09%, or \$1,657,187, which is reported in the Statement of Net Assets as an investment in joint venture. The net increase of \$81,997 over the amount reported for June 30, 2007, is reported in the Statement of Activities under program revenues for justice and public safety.

A copy of the separate audited financial statements for METCAD may be obtained from the City of Champaign Finance Department, 102 N. Neil Street, Champaign, IL 61820. Summary financial information for METCAD for the fiscal year ended June 30, 2008 is provided below.

Financial Position as of June 30, 2008

| | |
|-------------------|---------------------------|
| Total Assets | \$10,814,410 |
| Total Liabilities | <u>\$1,117,586</u> |
| Net Assets | <u><u>\$9,696,824</u></u> |

Results of Operations for Fiscal Year Ending June 30, 2008

| | |
|----------------------|---------------------------|
| Total Revenues | \$4,153,848 |
| Total Expenses | <u>\$3,625,765</u> |
| Change in Net Assets | \$528,083 |
| Beginning Net Assets | <u>\$9,168,741</u> |
| Ending Net Assets | <u><u>\$9,696,824</u></u> |

NOTE 23 – JOINT VENTURES (continued)

B. GEOGRAPHIC INFORMATION SYSTEM CONSORTIUM

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

While representation on the Policy Committee is equal among the member agencies, the funding of operating expenses is based on a cost-sharing formula established by the members. Each member agency holds an equity interest in the GIS Consortium's assets in the same proportion as the funding provided by each member agency since the Consortium's inception. These proportions will vary from year to year. At June 30, 2008 (the latest year end for the GIS Consortium), Champaign County's equity interest share was 64.90%, totaling \$39,344, which is reported in the Statement of Net Assets as an investment in joint venture. The net increase of \$12,319 in the County's share of equity for the year ended June 30, 2008 is reported in the Statement of Activities under program revenues for development.

Separate audited financial statements of the GIS Consortium may be obtained from the Champaign County Regional Planning Commission, 1776 E. Washington, Urbana, IL 61802. Summary financial information for the fiscal year ended June 30, 2008 is presented below.

Financial Position as of June 30, 2008

| | |
|-------------------|------------------------|
| Total Assets | \$128,844 |
| Total Liabilities | <u>\$68,222</u> |
| Net Assets | <u><u>\$60,622</u></u> |

Results of Operations for Fiscal Year Ending June 30, 2008

| | |
|----------------------|------------------------|
| Total Revenues | \$496,847 |
| Total Expenses | <u>\$477,327</u> |
| Change in Net Assets | \$19,520 |
| Beginning Net Assets | <u>\$41,102</u> |
| Ending Net Assets | <u><u>\$60,622</u></u> |

NOTE 24 – CONTINGENT LIABILITIES

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

NOTE 25 – COMMITMENTS

A. COUNTY NURSING HOME BUILDING

In the fall of 2002, Champaign County made the commitment to build a new nursing home. The nursing home complex was estimated to cost \$20 million. The County issued \$20 million in general obligation bonds in February 2003 to fund the construction costs of the project. The funding source to repay the bonds is a \$0.07 property tax increase, which was passed by Champaign County voters in November 2002.

During the construction process, in March of 2005, mold was discovered on wooden structures within the partially completed Nursing Home facility. Near the end of construction, problems were discovered with the HVAC system of the facility. Corrective actions were taken to address both of these situations, adding significantly to the cost of the overall construction project.

As of November 30, 2008, the County has entered into construction contracts in the amount of \$22.2 million with \$473,000 remaining in contractual obligations. Of the approximately \$21.8 million in payments to date, just \$25,571 was expended in 2008. The Nursing Home Construction Fund balance was \$334,252 as of November 30, 2008.

B. COURTHOUSE COMPLEX

In the fall of 1998, Champaign County voters elected to remodel the existing courthouse and to construct a new 90,000 square foot courtroom complex next to the existing courthouse. The courthouse/courts complex was estimated to cost \$27 million, funded by bonds issued in May 1999 and February 2000. The funding source to repay the bonds is a ¼ cent sales tax for public safety that was approved by the Champaign County voters in November 1998. Construction of the 90,000 square foot addition and remodeling of the old courthouse has been completed and departments moved in. The Courts Complex Construction Fund balance was \$4.4 million as of November 30, 2008.

(1) Clock Tower Renovation

In 2001, the County Board appointed a committee of private citizens and county board members to look into repair and replacement of the old courthouse clock tower. The tower had not been included in the \$27 million project, and subsequent to completion of the Courthouse complex, structural deficiencies were discovered in the tower, necessitating its complete demolition and reconstruction. In March of 2007 the County Board contracted with an architectural firm for the project, and in March of 2008, the Board contracted with a construction firm for the sum of \$5.9 million, to cover the costs of tearing down the tower and rebuilding to its present height. A citizen's group was formed to raise private funds to pay to further raise the tower to its original height of 130 ft.

(2) Masonry Stabilization & Restoration

During remodeling of the old courthouse, contractors discovered extensive damage to the structure's brick, stone and mortar façade. In March of 2007, the County Board entered into a contract with White & Borgognoni Architects, P.C. to complete the exterior masonry stabilization and restoration of the original courthouse facility, along with the exterior of the new clock tower. In March of 2008, the Board contracted with Roessler Construction to begin the demolition and masonry work. The cost of the project was originally estimated at \$6.7 million, with change orders increasing the cost to \$6.9. As of November 30, 2008, \$3.2 million had been expended, with a balance of \$3.7 million in outstanding contractual obligations.

NOTE 25 – COMMITMENTS (continued)

C. HIGHWAY FLEET MAINTENANCE FACILITY

In March 2005 the County approved construction of a new Highway Fleet Maintenance Facility. The project was estimated to cost just over \$7 million. Construction began in the spring of 2007, and is now substantially completed. As of November 30, 2008, the County had paid approximately \$7.2 million, with just \$80,000 remaining in contractual obligations.

D. MAJOR ROAD PROJECTS

The County Highway Department has four Special Revenue Funds with November 30, 2008 fund balances totaling \$9.7 million. Much of those funds are committed to dozens of road and bridge projects. Current major projects with significant commitments include:

| <u>PROJECT</u> | <u>ORIGINAL COMMITMENT</u> | <u>EXPENDITURES PAID</u> | <u>OUTSTANDING COMMITMENT</u> |
|--------------------------|--------------------------------|------------------------------|-----------------------------------|
| Curtis Road (374-00-PV) | \$1,822,406 | \$1,852,816 | \$30,410 |
| Curtis Road (374-01-PV) | \$3,020,004 | \$1,258,502 | \$1,761,502 |
| Curtis Road (374-01-FP) | \$250,000 | \$213,782 | \$36,218 |
| CH. 22 (410-WR) | \$103,112 | \$0 | \$103,112 |
| Windsor Road (390-01-WR) | \$2,000,000 | \$85,328 | \$1,914,672 |
| CH. 18 (419-00-ES) | \$278,448 | \$164,208 | \$114,240 |

Some of these are multiple year projects, with expenditures to be made through FY2009 and possibly FY2010.

NOTE 26 – SUBSEQUENT EVENTS

There have been no events subsequent to November 30, 2008 that are believed to have a material effect on the County's financial statements.

NOTE 27 - NURSING HOME FINANCIAL CONDITION

The Champaign County Nursing Home has for several years experienced financial challenges. During the prior five fiscal years, the following income or losses (GAAP basis) before transfers have been sustained:

| | |
|--|-----------------------|
| 2003 | 18,321 |
| 2004 | (769,602) |
| 2005 | (1,153,507) |
| 2006 | (1,306,766) |
| 2007 | <u>(1,412,908)</u> |
| Total prior five year net losses before transfers | \$ (4,624,462) |
| Current year loss | <u>(1,817,447)</u> |
| Total accumulated losses 2003 - 2008 | \$ <u>(6,441,909)</u> |

NOTE 27 - NURSING HOME FINANCIAL CONDITION (continued)

During the previous six years, the following transfers have been made to the Nursing Home Fund from the General Fund:

| | | |
|-------------------------|---------------------|--------------------|
| 2002 | \$66,870 | |
| 2003 | 40,407 | |
| 2004 | 10,000 | |
| 2005 | (5,917) | (net transfer out) |
| 2006 | 1,167,931 | (net) |
| 2007 | <u>279,948</u> | (net) |
| Total from General Fund | \$ <u>1,559,239</u> | |

In FY 2008, loans to the Nursing Home from various other funds total \$1,604,246, including a loan of \$592,127 approved June 19, 2008. This last loan was approved on the condition the Nursing Home Administrator find \$300,000 in offsetting and continuing improvements in the operation of the Nursing Home. Loans carried over from FY 2007 totaled \$361,015, bringing the current loan total to \$1,965,261. While these loans originally were made for a term of one year, the County has renewed each loan as it has come due. While the ability to repay these loans is in serious doubt, the County Board has rejected a proposal to convert the loans to grants.

Total liabilities for the Nursing Home Fund at November 30, 2001 totaled \$1,064,556, and at November 30, 2008 total liabilities are \$5,015,826, an increase in liabilities of \$3,951,270.

Continuation of these losses and increasing liabilities creates concern about the ability of the Nursing Home to continue operations. In addition, the general fund of the County cannot sustain the level of support it has been providing to the Nursing Home.

Champaign County management and the County Board have spent a considerable amount of time in recent years addressing the problems at the Nursing Home. Two consulting engagements have been commissioned to help the Nursing Home management attempt to turn the situation around. A separate Nursing Home Board was established to provide further assistance to the Nursing Home Administrator, and on June 19, 2008, a 3-year management contract was approved to engage a firm to provide operational management of the Nursing Home. Under the new management structure, several seemingly positive changes have been made to the Nursing Home, with the aim of increasing patient census, reducing over-reliance on contract nursing, and generally improving the finances of the facility. To date, these changes have yet to produce significant financial improvements.

COMBINING STATEMENTS

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
NOVEMBER 30, 2008

Exhibit A-1
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| | ----- Special Revenue Funds ----- | | | | | | | |
|--|--|---|-------------------------|--------------------------------------|----------------------------------|--------------------------------|--------------------------------------|--|
| | Regional Plan Comm Econ Dev Loan Fund | Geographic Information System Fund | Working Cash Fund | County Clerk Surcharge Fund | Recorder's Automation Fund | Tax Sale Automation Fund | Property Tax Interest Fee Fund | Election Assistance/ Accessibility Grant Fund |
| ASSETS | | | | | | | | |
| Cash | \$150,793 | \$359,831 | \$389,166 | \$1,090 | \$399,939 | \$64,847 | \$50,339 | \$13,682 |
| Investments | 0 | 0 | 0 | 0 | 225,000 | 0 | 100,000 | 0 |
| Receivables, Net of Uncollectible: | | | | | | | | |
| Property Taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental | 57,001 | 5,999 | 0 | 0 | 0 | 0 | 0 | 92,081 |
| Program Loans--Current Portion | 412,576 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Accrued Interest | 10,744 | 0 | 0 | 0 | 1,324 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Due From Other Funds | 0 | 16,008 | 0 | 0 | 14,444 | 0 | 0 | 0 |
| Program Loans Receivable--Long Term | 5,300,413 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Assets | 5,931,527 | 381,838 | 389,166 | 1,090 | 640,707 | 64,847 | 150,339 | 105,763 |
| LIABILITIES AND FUND BALANCES | | | | | | | | |
| LIABILITIES: | | | | | | | | |
| Accrued Salaries Payable | 0 | 0 | 0 | 0 | 2,507 | 0 | 0 | 0 |
| Accounts Payable | 0 | 0 | 0 | 569 | 16,150 | 8,687 | 0 | 1,000 |
| Intergovernmental Payable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Due To Other Funds | 20,072 | 0 | 11,452 | 0 | 365 | 0 | 57,712 | 92,081 |
| Funds Held For Others | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Deferred Revenues | 1,731 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Advances from Other Funds | 225,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Liabilities | 246,803 | 0 | 11,452 | 569 | 19,022 | 8,687 | 57,712 | 93,081 |
| FUND BALANCES (DEFICITS): | | | | | | | | |
| Reserved for Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Reserved for Long Term Receivables | 5,300,413 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved, Undesignated | 384,311 | 381,838 | 377,714 | 521 | 621,685 | 56,160 | 92,627 | 12,682 |
| Total Fund Balances (Deficits) | 5,684,724 | 381,838 | 377,714 | 521 | 621,685 | 56,160 | 92,627 | 12,682 |
| Total Liabilities & Fund Balances | 5,931,527 | 381,838 | 389,166 | 1,090 | 640,707 | 64,847 | 150,339 | 105,763 |

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
NOVEMBER 30, 2008

Exhibit A-1
Page 2 of 7

| | ----- Special Revenue Funds ----- | | | | | | | |
|--|---|-----------------------------------|---------------------------|------------------------|---------------------------------------|---|--|-------------------------------|
| | County Clerk's Automation Fund | Solid Waste Management Fund | Animal Control Fund | Law Library Fund | Public Safety Sales Tax Fund | Delinquency Prevention Grants Fund | Sheriff Drug Forfeitures Fund | Court's Automation Fund |
| ASSETS | | | | | | | | |
| Cash | \$36,921 | \$69,698 | \$105,252 | \$147,808 | \$2,262,036 | \$128,027 | \$59,642 | \$338,507 |
| Investments | 0 | 0 | 0 | 0 | 2,522,000 | 0 | 0 | 50,000 |
| Receivables, Net of Uncollectible: | | | | | | | | |
| Property Taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental | 0 | 0 | 1,730 | 0 | 376,939 | 0 | 0 | 0 |
| Program Loans--Current Portion | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Accrued Interest | 0 | 0 | 0 | 0 | 21,749 | 0 | 0 | 0 |
| Other | 0 | 0 | 4,135 | 0 | 0 | 0 | 0 | 0 |
| Due From Other Funds | 22,950 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Program Loans Receivable--Long Term | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Assets | 59,871 | 69,698 | 111,117 | 147,808 | 5,182,724 | 128,027 | 59,642 | 388,507 |
| LIABILITIES AND FUND BALANCES | | | | | | | | |
| LIABILITIES: | | | | | | | | |
| Accrued Salaries Payable | 563 | 0 | 10,483 | 467 | 0 | 0 | 0 | 0 |
| Accounts Payable | 10,495 | 0 | 9,598 | 3,017 | 1,375 | 0 | 227 | 52,919 |
| Intergovernmental Payable | 0 | 0 | 0 | 0 | 0 | 0 | 2,529 | 0 |
| Due To Other Funds | 73 | 0 | 15,207 | 73 | 54,194 | 0 | 0 | 26,074 |
| Funds Held For Others | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Deferred Revenues | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Advances from Other Funds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Liabilities | 11,131 | 0 | 35,288 | 3,557 | 55,569 | 0 | 2,756 | 78,993 |
| FUND BALANCES (DEFICITS): | | | | | | | | |
| Reserved for Debt Service | 0 | 0 | 0 | 0 | 1,717,609 | 0 | 0 | 0 |
| Reserved for Long Term Receivables | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved, Undesignated | 48,740 | 69,698 | 75,829 | 144,251 | 3,409,546 | 128,027 | 56,886 | 309,514 |
| Total Fund Balances (Deficits) | 48,740 | 69,698 | 75,829 | 144,251 | 5,127,155 | 128,027 | 56,886 | 309,514 |
| Total Liabilities & Fund Balances | 59,871 | 69,698 | 111,117 | 147,808 | 5,182,724 | 128,027 | 59,642 | 388,507 |

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
NOVEMBER 30, 2008

| | -----Special Revenue Funds----- | | | | | | |
|--|--------------------------------------|-------------------------------|---|------------------------------|---|----------------------------|--------------------------------------|
| | Child Support Services Fund | Probation Services Fund | State's Attorney Drug Forfeitures Fund | County Historical Fund | Circuit Clerk Operations & Administration Fund | Jail Commissary Fund | County Jail Medical Costs Fund |
| ASSETS | | | | | | | |
| Cash | \$222,224 | \$602,273 | \$3,526 | \$1,281 | \$8,286 | \$274,895 | \$102,579 |
| Investments | 282,000 | 300,000 | 0 | 0 | 0 | 0 | 0 |
| Receivables, Net of Uncollectible: | | | | | | | |
| Property Taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Program Loans--Current Portion | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Accrued Interest | 0 | 1,493 | 0 | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 | 0 | 1,776 | 0 |
| Due From Other Funds | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Program Loans Receivable--Long Term | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Assets | 504,224 | 903,766 | 3,526 | 1,281 | 8,286 | 276,671 | 102,579 |
| LIABILITIES AND FUND BALANCES | | | | | | | |
| LIABILITIES: | | | | | | | |
| Accrued Salaries Payable | 834 | 0 | 0 | 0 | 0 | 0 | 0 |
| Accounts Payable | 1,798 | 14,009 | 192 | 0 | 0 | 6,623 | 0 |
| Intergovernmental Payable | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Due To Other Funds | 4,383 | 0 | 0 | 0 | 0 | 0 | 0 |
| Funds Held For Others | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Deferred Revenues | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Advances from Other Funds | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Liabilities | 7,015 | 14,009 | 192 | 0 | 0 | 6,623 | 0 |
| FUND BALANCES (DEFICITS): | | | | | | | |
| Reserved for Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Reserved for Long Term Receivables | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved, Undesignated | 497,209 | 889,757 | 3,334 | 1,281 | 8,286 | 270,048 | 102,579 |
| Total Fund Balances (Deficits) | 497,209 | 889,757 | 3,334 | 1,281 | 8,286 | 270,048 | 102,579 |
| Total Liabilities & Fund Balances | 504,224 | 903,766 | 3,526 | 1,281 | 8,286 | 276,671 | 102,579 |

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
NOVEMBER 30, 2008

Exhibit A-1
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| | ----- Special Revenue Funds ----- | | | | | | |
|--|-----------------------------------|---|----------------------------------|--|-------------------------------------|--|---|
| | Court Document Storage Fund | Court Services Drug Forfeitures Fund | Victim Advocacy Grant Fund | Juvenile Intervention Services Fund | Child Advocacy Center Fund | Juvenile Information Sharing Sys Grant Fund | Juvenile Offender Equipment Grant Fund |
| ASSETS | | | | | | | |
| Cash | \$262,259 | \$0 | \$0 | \$18,237 | \$6,374 | \$1,747 | \$0 |
| Investments | 300,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| Receivables, Net of Uncollectible: | | | | | | | |
| Property Taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental | 0 | 0 | 0 | 0 | 17,106 | 0 | 0 |
| Program Loans--Current Portion | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Accrued Interest | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 275 | 0 | 0 | 0 |
| Due From Other Funds | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Program Loans Receivable--Long Term | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Assets | 562,259 | 0 | 0 | 18,512 | 23,480 | 1,747 | 0 |
| LIABILITIES AND FUND BALANCES | | | | | | | |
| LIABILITIES: | | | | | | | |
| Accrued Salaries Payable | 3,133 | 0 | 1,614 | 0 | 3,105 | 0 | 0 |
| Accounts Payable | 9,433 | 0 | 0 | 103 | 6,372 | 0 | 0 |
| Intergovernmental Payable | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Due To Other Funds | 490 | 0 | 6,412 | 0 | 483 | 0 | 0 |
| Funds Held For Others | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Deferred Revenues | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Advances from Other Funds | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Liabilities | 13,056 | 0 | 8,026 | 103 | 9,960 | 0 | 0 |
| FUND BALANCES (DEFICITS): | | | | | | | |
| Reserved for Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Reserved for Long Term Receivables | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved, Undesignated | 549,203 | 0 | (8,026) | 18,409 | 13,520 | 1,747 | 0 |
| Total Fund Balances (Deficits) | 549,203 | 0 | (8,026) | 18,409 | 13,520 | 1,747 | 0 |
| Total Liabilities & Fund Balances | 562,259 | 0 | 0 | 18,512 | 23,480 | 1,747 | 0 |

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
NOVEMBER 30, 2008

Exhibit A-1
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| | -----Special Revenue Funds----- | | | | | | |
|--|---|------------------------------------|------------------------------------|----------------------------|---------------------------|--------------------------|--|
| | Drug Courts Program Grant Fund | Sheriff Equipment Grant Fund | County Public Health Fund | Early Childhood Fund | County Highway Fund | County Bridge Fund | Highway Federal Aid Matching Fund |
| ASSETS | | | | | | | |
| Cash | \$6,159 | \$0 | \$356,400 | \$408,973 | \$330,065 | \$578,533 | \$324,787 |
| Investments | 0 | 0 | 350,000 | 0 | 91,000 | 1,000,000 | 0 |
| Receivables, Net of Uncollectible: | | | | | | | |
| Property Taxes | 0 | 0 | 874,663 | 0 | 1,836,792 | 934,140 | 6,998 |
| Intergovernmental | 0 | 0 | 1,727 | 359,965 | 2,300 | 0 | 0 |
| Program Loans--Current Portion | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Accrued Interest | 0 | 0 | 589 | 0 | 980 | 0 | 0 |
| Other | 7,875 | 0 | 0 | 2,397 | 0 | 0 | 0 |
| Due From Other Funds | 0 | 0 | 95,000 | 0 | 58,475 | 0 | 0 |
| Program Loans Receivable--Long Term | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Assets | 14,034 | 0 | 1,678,379 | 771,335 | 2,319,612 | 2,512,673 | 331,785 |
| LIABILITIES AND FUND BALANCES | | | | | | | |
| LIABILITIES: | | | | | | | |
| Accrued Salaries Payable | 0 | 0 | 275 | 116,554 | 40,339 | 0 | 0 |
| Accounts Payable | 0 | 0 | 364,370 | 65,567 | 34,008 | 459,972 | 0 |
| Intergovernmental Payable | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Due To Other Funds | 0 | 0 | 42 | 60,109 | 21,238 | 0 | 0 |
| Funds Held For Others | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Deferred Revenues | 0 | 0 | 874,663 | 0 | 1,836,792 | 934,140 | 6,998 |
| Advances from Other Funds | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Liabilities | 0 | 0 | 1,239,350 | 242,230 | 1,932,377 | 1,394,112 | 6,998 |
| FUND BALANCES (DEFICITS): | | | | | | | |
| Reserved for Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Reserved for Long Term Receivables | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved, Undesignated | 14,034 | 0 | 439,029 | 529,105 | 387,235 | 1,118,561 | 324,787 |
| Total Fund Balances (Deficits) | 14,034 | 0 | 439,029 | 529,105 | 387,235 | 1,118,561 | 324,787 |
| Total Liabilities & Fund Balances | 14,034 | 0 | 1,678,379 | 771,335 | 2,319,612 | 2,512,673 | 331,785 |

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
NOVEMBER 30, 2008

Exhibit A-1
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| | ----- Special Revenue Funds ----- \ | | | | /----- Debt Service Funds ----- \ | | |
|--|---|--------------------------|---|----------------------------|---|---|---|
| | Capital Asset Replacement Fund | Tort Immunity Fund | Illinois Municipal Retirement Fund | Social Security Fund | 1995 Jail Bond Debt Service Fund | 2003 Nursing Home Bond Debt Service Fund | 2007 Highway Facility Bond Debt Service Fund |
| ASSETS | | | | | | | |
| Cash | \$749,631 | \$0 | \$887,570 | \$148,095 | \$7,288 | \$259,350 | \$171,559 |
| Investments | 0 | 0 | 369,000 | 0 | 0 | 1,276,000 | 0 |
| Receivables, Net of Uncollectible: | | | | | | | |
| Property Taxes | 0 | 1,046,097 | 2,425,124 | 1,534,452 | 0 | 1,585,154 | 0 |
| Intergovernmental | 0 | 25 | 609 | 633 | 0 | 0 | 0 |
| Program Loans--Current Portion | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Accrued Interest | 0 | 0 | 3,974 | 0 | 0 | 3,785 | 0 |
| Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Due From Other Funds | 116,257 | 604 | 405,188 | 413,181 | 0 | 0 | 0 |
| Program Loans Receivable--Long Term | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Assets | 865,888 | 1,046,726 | 4,091,465 | 2,096,361 | 7,288 | 3,124,289 | 171,559 |
| LIABILITIES AND FUND BALANCES | | | | | | | |
| LIABILITIES: | | | | | | | |
| Accrued Salaries Payable | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Accounts Payable | 1,729 | 0 | 122,518 | 99,320 | 0 | 0 | 0 |
| Intergovernmental Payable | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Due To Other Funds | 0 | 156,814 | 0 | 0 | 0 | 0 | 0 |
| Funds Held For Others | 0 | 0 | 714 | 0 | 0 | 0 | 0 |
| Deferred Revenues | 0 | 1,046,097 | 2,425,124 | 1,534,452 | 0 | 1,585,154 | 0 |
| Advances from Other Funds | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Liabilities | 1,729 | 1,202,911 | 2,548,356 | 1,633,772 | 0 | 1,585,154 | 0 |
| FUND BALANCES (DEFICITS): | | | | | | | |
| Reserved for Debt Service | 0 | 0 | 368,844 | 0 | 0 | 0 | 0 |
| Reserved for Long Term Receivables | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved, Undesignated | 864,159 | (156,185) | 1,174,265 | 462,589 | 7,288 | 1,539,135 | 171,559 |
| Total Fund Balances (Deficits) | 864,159 | (156,185) | 1,543,109 | 462,589 | 7,288 | 1,539,135 | 171,559 |
| Total Liabilities & Fund Balances | 865,888 | 1,046,726 | 4,091,465 | 2,096,361 | 7,288 | 3,124,289 | 171,559 |

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
NOVEMBER 30, 2008

Exhibit A-1
Page 7 of 7

| | /----- Capital Projects Funds -----\ ----- | | | | Total Non-Major Governmental Funds |
|--|---|---|--|------------------------------|---|
| | Highway Facility Construction Fund | Nursing Home Construction Fund | Court Complex Construction Fund | Jail Construction Fund | |
| ASSETS | | | | | |
| Cash | \$56,120 | \$332,049 | \$2,391,688 | \$0 | \$13,089,526 |
| Investments | 0 | 0 | 2,000,000 | 0 | 8,865,000 |
| Receivables, Net of Uncollectible: | | | | | |
| Property Taxes | 0 | 0 | 0 | 0 | 10,243,420 |
| Intergovernmental | 0 | 0 | 0 | 0 | 916,115 |
| Program Loans--Current Portion | 0 | 0 | 0 | 0 | 412,576 |
| Accrued Interest | 0 | 0 | 0 | 0 | 44,638 |
| Other | 0 | 2,203 | 0 | 0 | 18,661 |
| Due From Other Funds | 0 | 0 | 0 | 0 | 1,142,107 |
| Program Loans Receivable--Long Term | 0 | 0 | 0 | 0 | 5,300,413 |
| Total Assets | 56,120 | 334,252 | 4,391,688 | 0 | 40,032,456 |
| LIABILITIES AND FUND BALANCES | | | | | |
| LIABILITIES: | | | | | |
| Accrued Salaries Payable | 0 | 0 | 0 | 0 | 179,874 |
| Accounts Payable | 99,438 | 101,318 | 28,543 | 0 | 1,519,350 |
| Intergovernmental Payable | 0 | 0 | 0 | 0 | 2,529 |
| Due To Other Funds | 0 | 0 | 0 | 0 | 527,274 |
| Funds Held For Others | 0 | 0 | 0 | 0 | 714 |
| Deferred Revenues | 0 | 0 | 0 | 0 | 10,245,151 |
| Advances from Other Funds | 0 | 0 | 0 | 0 | 225,000 |
| Total Liabilities | 99,438 | 101,318 | 28,543 | 0 | 12,699,892 |
| FUND BALANCES (DEFICITS): | | | | | |
| Reserved for Debt Service | 0 | 0 | 0 | 0 | 2,086,453 |
| Reserved for Long Term Receivables | 0 | 0 | 0 | 0 | 5,300,413 |
| Unreserved, Undesignated | (43,318) | 232,934 | 4,363,145 | 0 | 19,945,698 |
| Total Fund Balances (Deficits) | (43,318) | 232,934 | 4,363,145 | 0 | 27,332,564 |
| Total Liabilities & Fund Balances | 56,120 | 334,252 | 4,391,688 | 0 | 40,032,456 |

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

Exhibit A-2
Page 1 of 7

| | ----- Special Revenue Funds ----- | | | | | | | |
|---|--|---|-------------------------|--------------------------------------|----------------------------------|--------------------------------|--------------------------------------|--|
| | Regional Plan Comm Econ Dev Loan Fund | Geographic Information System Fund | Working Cash Fund | County Clerk Surcharge Fund | Recorder's Automation Fund | Tax Sale Automation Fund | Property Tax Interest Fee Fund | Election Assistance/ Accessibility Grant Fund |
| REVENUES: | | | | | | | | |
| Property Tax | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Public Safety Sales Tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental Revenue | 200,954 | 5,999 | 0 | 0 | 0 | 0 | 0 | 144,414 |
| Fines & Forfeitures | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Licenses & Permits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 0 | 279,329 | 0 | 5,136 | 139,738 | 25,961 | 46,140 | 0 |
| Interest on Program Loans | 205,619 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Investment Earnings | 25,754 | 13,361 | 11,452 | 0 | 16,299 | 1,155 | 3,712 | 385 |
| Miscellaneous | 5,000 | 0 | 0 | 0 | 73,875 | 0 | 0 | 0 |
| Total Revenues | 437,327 | 298,689 | 11,452 | 5,136 | 229,912 | 27,116 | 49,852 | 144,799 |
| EXPENDITURES: | | | | | | | | |
| Current: General Government | 0 | 443,265 | 0 | 4,847 | 244,455 | 29,791 | 0 | 143,031 |
| Justice & Public Safety | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Health | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Education | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Social Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Development | 85,689 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Highways & Bridges | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Debt Service: Principal Retirement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest & Fiscal Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 85,689 | 443,265 | 0 | 4,847 | 244,455 | 29,791 | 0 | 143,031 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 351,638 | (144,576) | 11,452 | 289 | (14,543) | (2,675) | 49,852 | 1,768 |
| OTHER FINANCING SOURCES (USES): | | | | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers Out | (160,301) | (28,390) | (11,452) | 0 | 0 | 0 | (57,712) | (12,412) |
| Net Other Financing Sources (Uses) | (160,301) | (28,390) | (11,452) | 0 | 0 | 0 | (57,712) | (12,412) |
| NET CHANGE IN FUND BALANCE | 191,337 | (172,966) | 0 | 289 | (14,543) | (2,675) | (7,860) | (10,644) |
| FUND BALANCES (DEFICITS)--Beginning of Year | 5,493,387 | 554,804 | 377,714 | 232 | 636,228 | 58,835 | 100,487 | 23,326 |
| FUND BALANCES (DEFICITS)--End of Year | 5,684,724 | 381,838 | 377,714 | 521 | 621,685 | 56,160 | 92,627 | 12,682 |

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

Exhibit A-2
Page 2 of 7

| | ----- Special Revenue Funds ----- | | | | | | | |
|---|---|-----------------------------------|---------------------------|------------------------|---------------------------------------|---|--|-------------------------------|
| | County Clerk's Automation Fund | Solid Waste Management Fund | Animal Control Fund | Law Library Fund | Public Safety Sales Tax Fund | Delinquency Prevention Grants Fund | Sheriff Drug Forfeitures Fund | Court's Automation Fund |
| REVENUES: | | | | | | | | |
| Property Tax | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Public Safety Sales Tax | 0 | 0 | 0 | 0 | 4,513,665 | 0 | 0 | 0 |
| Intergovernmental Revenue | 0 | 0 | 213,695 | 0 | 0 | 0 | 0 | 0 |
| Fines & Forfeitures | 0 | 0 | 6,023 | 0 | 0 | 0 | 11,684 | 0 |
| Licenses & Permits | 0 | 1,250 | 224,518 | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 22,836 | 1,273 | 49,162 | 72,485 | 0 | 0 | 0 | 156,903 |
| Interest on Program Loans | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Investment Earnings | 1,963 | 1,532 | 1,581 | 2,961 | 143,496 | 2,486 | 1,773 | 9,642 |
| Miscellaneous | 6,173 | 3,425 | 3,120 | 0 | 0 | 1,707 | 0 | 0 |
| Total Revenues | 30,972 | 7,480 | 498,099 | 75,446 | 4,657,161 | 4,193 | 13,457 | 166,545 |
| EXPENDITURES: | | | | | | | | |
| Current: General Government | 76,759 | 7,046 | 0 | 0 | 0 | 0 | 0 | 0 |
| Justice & Public Safety | 0 | 0 | 475,385 | 52,461 | 240,633 | 206,082 | 42,689 | 198,198 |
| Health | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Education | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Social Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Development | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Highways & Bridges | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Debt Service: Principal Retirement | 0 | 0 | 0 | 0 | 443,777 | 0 | 0 | 0 |
| Interest & Fiscal Charges | 0 | 0 | 0 | 0 | 1,546,150 | 0 | 0 | 0 |
| Total Expenditures | 76,759 | 7,046 | 475,385 | 52,461 | 2,230,560 | 206,082 | 42,689 | 198,198 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (45,787) | 434 | 22,714 | 22,985 | 2,426,601 | (201,889) | (29,232) | (31,653) |
| OTHER FINANCING SOURCES (USES): | | | | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | 62,400 | 216,280 | 0 | 0 |
| Transfers Out | 0 | (3,042) | 0 | (13,000) | (3,031,556) | 0 | 0 | 0 |
| Net Other Financing Sources (Uses) | 0 | (3,042) | 0 | (13,000) | (2,969,156) | 216,280 | 0 | 0 |
| NET CHANGE IN FUND BALANCE | (45,787) | (2,608) | 22,714 | 9,985 | (542,555) | 14,391 | (29,232) | (31,653) |
| FUND BALANCES (DEFICITS)--Beginning of Year | 94,527 | 72,306 | 53,115 | 134,266 | 5,669,710 | 113,636 | 86,118 | 341,167 |
| FUND BALANCES (DEFICITS)--End of Year | 48,740 | 69,698 | 75,829 | 144,251 | 5,127,155 | 128,027 | 56,886 | 309,514 |

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

Exhibit A-2
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| | ----- Special Revenue Funds ----- | | | | | | |
|--|--------------------------------------|-------------------------------|---|------------------------------|---|----------------------------|--------------------------------------|
| | Child Support Services Fund | Probation Services Fund | State's Attorney Drug Forfeitures Fund | County Historical Fund | Circuit Clerk Operations & Administration Fund | Jail Commissary Fund | County Jail Medical Costs Fund |
| REVENUES: | | | | | | | |
| Property Tax | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Public Safety Sales Tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fines & Forfeitures | 0 | 0 | 16,256 | 0 | 0 | 0 | 0 |
| Licenses & Permits | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 55,534 | 288,206 | 0 | 0 | 7,264 | 0 | 28,600 |
| Interest on Program Loans | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Investment Earnings | 14,148 | 25,878 | 278 | 27 | 64 | 5,534 | 1,743 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 | 25,699 | 0 |
| Total Revenues | 69,682 | 314,084 | 16,534 | 27 | 7,328 | 31,233 | 30,343 |
| EXPENDITURES: | | | | | | | |
| Current: General Government | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Justice & Public Safety | 31,402 | 132,901 | 2,572 | 0 | 0 | 18,071 | 0 |
| Health | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Education | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Social Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Development | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Highways & Bridges | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Debt Service: Principal Retirement | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest & Fiscal Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 31,402 | 132,901 | 2,572 | 0 | 0 | 18,071 | 0 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 38,280 | 181,183 | 13,962 | 27 | 7,328 | 13,162 | 30,343 |
| OTHER FINANCING SOURCES (USES): | | | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers Out | 0 | (147,400) | (14,180) | 0 | 0 | 0 | 0 |
| Net Other Financing Sources (Uses) | 0 | (147,400) | (14,180) | 0 | 0 | 0 | 0 |
| NET CHANGE IN FUND BALANCE | 38,280 | 33,783 | (218) | 27 | 7,328 | 13,162 | 30,343 |
| FUND BALANCES (DEFICITS)--Beginning of Year | 458,929 | 855,974 | 3,552 | 1,254 | 958 | 256,886 | 72,236 |
| FUND BALANCES (DEFICITS)--End of Year | 497,209 | 889,757 | 3,334 | 1,281 | 8,286 | 270,048 | 102,579 |

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

Exhibit A-2
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| | ----- Special Revenue Funds ----- | | | | | | |
|---|-----------------------------------|---|----------------------------------|--|-------------------------------------|--|---|
| | Court Document Storage Fund | Court Services Drug Forfeitures Fund | Victim Advocacy Grant Fund | Juvenile Intervention Services Fund | Child Advocacy Center Fund | Juvenile Information Sharing Sys Grant Fund | Juvenile Offender Equipment Grant Fund |
| REVENUES: | | | | | | | |
| Property Tax | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Public Safety Sales Tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental Revenue | 0 | 0 | 25,132 | 0 | 210,575 | 8,777 | 0 |
| Fines & Forfeitures | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Licenses & Permits | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 156,551 | 0 | 0 | 2,350 | 0 | 0 | 0 |
| Interest on Program Loans | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Investment Earnings | 19,571 | 38 | 7 | 471 | 415 | 22 | 0 |
| Miscellaneous | 0 | 0 | 0 | 0 | 4,050 | 0 | 0 |
| Total Revenues | 176,122 | 38 | 25,139 | 2,821 | 215,040 | 8,799 | 0 |
| EXPENDITURES: | | | | | | | |
| Current: General Government | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Justice & Public Safety | 297,317 | 0 | 42,235 | 6,458 | 217,190 | 10,450 | 0 |
| Health | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Education | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Social Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Development | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Highways & Bridges | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Debt Service: Principal Retirement | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest & Fiscal Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 297,317 | 0 | 42,235 | 6,458 | 217,190 | 10,450 | 0 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (121,195) | 38 | (17,096) | (3,637) | (2,150) | (1,651) | 0 |
| OTHER FINANCING SOURCES (USES): | | | | | | | |
| Transfers In | 0 | 0 | 6,768 | 0 | 0 | 575 | 0 |
| Transfers Out | 0 | (1,964) | 0 | (575) | 0 | 0 | 0 |
| Net Other Financing Sources (Uses) | 0 | (1,964) | 6,768 | (575) | 0 | 575 | 0 |
| NET CHANGE IN FUND BALANCE | (121,195) | (1,926) | (10,328) | (4,212) | (2,150) | (1,076) | 0 |
| FUND BALANCES (DEFICITS)--Beginning of Year | 670,398 | 1,926 | 2,302 | 22,621 | 15,670 | 2,823 | 0 |
| FUND BALANCES (DEFICITS)--End of Year | 549,203 | 0 | (8,026) | 18,409 | 13,520 | 1,747 | 0 |

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

Exhibit A-2
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| | ----- Special Revenue Funds ----- | | | | | | |
|---|---|------------------------------------|------------------------------------|----------------------------|---------------------------|--------------------------|--|
| | Drug Courts Program Grant Fund | Sheriff Equipment Grant Fund | County Public Health Fund | Early Childhood Fund | County Highway Fund | County Bridge Fund | Highway Federal Aid Matching Fund |
| REVENUES: | | | | | | | |
| Property Tax | \$0 | \$0 | \$819,295 | \$0 | \$1,723,391 | \$875,045 | \$7,262 |
| Public Safety Sales Tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental Revenue | 47,610 | 0 | 233,896 | 5,111,677 | 255,852 | 36,904 | 0 |
| Fines & Forfeitures | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Licenses & Permits | 0 | 0 | 133,395 | 0 | 0 | 0 | 0 |
| Charges for Services | 14,277 | 0 | 0 | 37,616 | 333,093 | 0 | 0 |
| Interest on Program Loans | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Investment Earnings | 57 | 0 | 14,291 | 9,656 | 9,181 | 61,799 | 8,015 |
| Miscellaneous | 3,288 | 0 | 5 | 7,713 | 1,105 | 8,780 | 0 |
| Total Revenues | 65,232 | 0 | 1,200,882 | 5,166,662 | 2,322,622 | 982,528 | 15,277 |
| EXPENDITURES: | | | | | | | |
| Current: General Government | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Justice & Public Safety | 53,233 | 0 | 0 | 0 | 0 | 0 | 0 |
| Health | 0 | 0 | 1,309,224 | 0 | 0 | 0 | 0 |
| Education | 0 | 0 | 0 | 5,201,758 | 0 | 0 | 0 |
| Social Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Development | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Highways & Bridges | 0 | 0 | 0 | 0 | 2,191,983 | 1,820,532 | 0 |
| Debt Service: Principal Retirement | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest & Fiscal Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 53,233 | 0 | 1,309,224 | 5,201,758 | 2,191,983 | 1,820,532 | 0 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 11,999 | 0 | (108,342) | (35,096) | 130,639 | (838,004) | 15,277 |
| OTHER FINANCING SOURCES (USES): | | | | | | | |
| Transfers In | 1,964 | 0 | 95,000 | 0 | 0 | 0 | 0 |
| Transfers Out | 0 | 0 | (10,417) | (13,777) | (382,459) | 0 | 0 |
| Net Other Financing Sources (Uses) | 1,964 | 0 | 84,583 | (13,777) | (382,459) | 0 | 0 |
| NET CHANGE IN FUND BALANCE | 13,963 | 0 | (23,759) | (48,873) | (251,820) | (838,004) | 15,277 |
| FUND BALANCES (DEFICITS)--Beginning of Year | 71 | 0 | 462,788 | 577,978 | 639,055 | 1,956,565 | 309,510 |
| FUND BALANCES (DEFICITS)--End of Year | 14,034 | 0 | 439,029 | 529,105 | 387,235 | 1,118,561 | 324,787 |

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

Exhibit A-2
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| | ----- Special Revenue Funds ----- \ | | | | /----- Debt Service Funds ----- \ | | |
|---|---|--------------------------|---|----------------------------|---|---|---|
| | Capital Asset Replacement Fund | Tort Immunity Fund | Illinois Municipal Retirement Fund | Social Security Fund | 1995 Jail Bond Debt Service Fund | 2003 Nursing Home Bond Debt Service Fund | 2007 Highway Facility Bond Debt Service Fund |
| REVENUES: | | | | | | | |
| Property Tax | \$0 | \$981,676 | \$2,392,394 | \$1,464,034 | \$0 | \$1,594,492 | \$0 |
| Public Safety Sales Tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental Revenue | 0 | 0 | 124,000 | 0 | 0 | 0 | 0 |
| Fines & Forfeitures | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Licenses & Permits | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 0 | 0 | 150,118 | 0 | 0 | 0 | 0 |
| Interest on Program Loans | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Investment Earnings | 28,802 | 930 | 27,516 | 5,133 | 157 | 50,310 | 592 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 28,802 | 982,606 | 2,694,028 | 1,469,167 | 157 | 1,644,802 | 592 |
| EXPENDITURES: | | | | | | | |
| Current: General Government | 213,567 | 196,163 | 389,163 | 258,225 | 0 | 0 | 0 |
| Justice & Public Safety | 157,314 | 788,006 | 1,765,155 | 1,179,999 | 0 | 0 | 0 |
| Health | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Education | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Social Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Development | 9,370 | 3,214 | 29,543 | 19,750 | 0 | 0 | 0 |
| Highways & Bridges | 0 | 0 | 136,551 | 91,283 | 0 | 0 | 0 |
| Debt Service: Principal Retirement | 0 | 0 | 300,000 | 0 | 955,000 | 855,000 | 0 |
| Interest & Fiscal Charges | 0 | 0 | 115,603 | 0 | 60,298 | 730,915 | 42,428 |
| Total Expenditures | 380,251 | 987,383 | 2,736,015 | 1,549,257 | 1,015,298 | 1,585,915 | 42,428 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (351,449) | (4,777) | (41,987) | (80,090) | (1,015,141) | 58,887 | (41,836) |
| OTHER FINANCING SOURCES (USES): | | | | | | | |
| Transfers In | 126,257 | 0 | 0 | 0 | 1,014,813 | 0 | 213,383 |
| Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net Other Financing Sources (Uses) | 126,257 | 0 | 0 | 0 | 1,014,813 | 0 | 213,383 |
| NET CHANGE IN FUND BALANCE | (225,192) | (4,777) | (41,987) | (80,090) | (328) | 58,887 | 171,547 |
| FUND BALANCES (DEFICITS)--Beginning of Year | 1,089,351 | (151,408) | 1,585,096 | 542,679 | 7,616 | 1,480,248 | 12 |
| FUND BALANCES (DEFICITS)--End of Year | 864,159 | (156,185) | 1,543,109 | 462,589 | 7,288 | 1,539,135 | 171,559 |

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

Exhibit A-2
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| | /----- Capital Projects Funds -----\ Highway Nursing Court Facility Home Complex Construction Construction Construction Fund Fund Fund Jail Construction Fund | | | | Total Non-Major Governmental Funds |
|---|--|------------------|--------------------|----------|---|
| | REVENUES: | | | | |
| Property Tax | \$0 | \$0 | \$0 | \$0 | \$9,857,589 |
| Public Safety Sales Tax | 0 | 0 | 0 | 0 | 4,513,665 |
| Intergovernmental Revenue | 0 | 0 | 0 | 0 | 6,619,485 |
| Fines & Forfeitures | 0 | 0 | 0 | 0 | 33,963 |
| Licenses & Permits | 0 | 0 | 0 | 0 | 359,163 |
| Charges for Services | 0 | 0 | 0 | 0 | 1,872,572 |
| Interest on Program Loans | 0 | 0 | 0 | 0 | 205,619 |
| Investment Earnings | 11,903 | 14,707 | 206,694 | 0 | 755,491 |
| Miscellaneous | 88,633 | 2,203 | 9,262 | 0 | 244,038 |
| Total Revenues | 100,536 | 16,910 | 215,956 | 0 | 24,461,585 |
| EXPENDITURES: | | | | | |
| Current: General Government | 0 | 0 | 0 | 0 | 2,006,312 |
| Justice & Public Safety | 0 | 0 | 3,346,596 | 0 | 9,264,347 |
| Health | 0 | 0 | 0 | 0 | 1,309,224 |
| Education | 0 | 0 | 0 | 0 | 5,201,758 |
| Social Services | 0 | 213,854 | 0 | 0 | 213,854 |
| Development | 0 | 0 | 0 | 0 | 147,566 |
| Highways & Bridges | 1,884,974 | 0 | 0 | 0 | 6,125,323 |
| Debt Service: Principal Retirement | 0 | 33,472 | 0 | 0 | 2,587,249 |
| Interest & Fiscal Charges | 0 | 809 | 0 | 0 | 2,496,203 |
| Total Expenditures | 1,884,974 | 248,135 | 3,346,596 | 0 | 29,351,836 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (1,784,438) | (231,225) | (3,130,640) | 0 | (4,890,251) |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 645,000 | 0 | 0 | 0 | 2,382,440 |
| Transfers Out | 0 | (299,893) | 0 | 0 | (4,188,530) |
| Net Other Financing Sources (Uses) | 645,000 | (299,893) | 0 | 0 | (1,806,090) |
| NET CHANGE IN FUND BALANCE | (1,139,438) | (531,118) | (3,130,640) | 0 | (6,696,341) |
| FUND BALANCES (DEFICITS)--Beginning of Year | 1,096,120 | 764,052 | 7,493,785 | 0 | 34,028,905 |
| FUND BALANCES (DEFICITS)--End of Year | (43,318) | 232,934 | 4,363,145 | 0 | 27,332,564 |

COUNTY OF CHAMPAIGN, ILLINOIS
 ALL INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

| | Self-Funded Insurance Fund | Employee Health Insurance Fund | Total Internal Service Funds |
|---------------------------------------|----------------------------------|---|---------------------------------------|
| | <u> </u> | <u> </u> | <u> </u> |
| OPERATING REVENUES: | | | |
| Charges for Services | \$1,444,067 | \$4,632,863 | \$6,076,930 |
| Miscellaneous | 131,071 | 0 | 131,071 |
| | <u> </u> | <u> </u> | <u> </u> |
| Total Operating Revenues | 1,575,138 | 4,632,863 | 6,208,001 |
| OPERATING EXPENSES: | | | |
| Salaries | 17,236 | 0 | 17,236 |
| Fringe Benefits | 1,190,406 | 4,632,113 | 5,822,519 |
| Commodities | 143 | 234 | 377 |
| Services | 975,054 | 10,625 | 985,679 |
| | <u> </u> | <u> </u> | <u> </u> |
| Total Operating Expenses | 2,182,839 | 4,642,972 | 6,825,811 |
| OPERATING INCOME (LOSS) | <u>(607,701)</u> | <u>(10,109)</u> | <u>(617,810)</u> |
| NON-OPERATING REVENUES (EXPENSES): | | | |
| Investment Earnings | 7,277 | 5,045 | 12,322 |
| | <u> </u> | <u> </u> | <u> </u> |
| Net Non-Operating Revenues (Expenses) | 7,277 | 5,045 | 12,322 |
| INCOME (LOSS) BEFORE TRANSFERS | (600,424) | (5,064) | (605,488) |
| Transfers In | 0 | 0 | 0 |
| Transfers Out | 0 | 0 | 0 |
| | <u> </u> | <u> </u> | <u> </u> |
| CHANGE IN NET ASSETS | (600,424) | (5,064) | (605,488) |
| NET ASSETS--Beginning of Year | <u>(1,028,339)</u> | 113,608 | <u>(914,731)</u> |
| NET ASSETS--End of Year | <u><u>(1,628,763)</u></u> | <u>108,544</u> | <u><u>(1,520,219)</u></u> |

COUNTY OF CHAMPAIGN, ILLINOIS
ALL INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

| | Self-Funded Insurance Fund | Employee Health Insurance Fund | Total Internal Service Funds |
|---|----------------------------------|---|---------------------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES: | | | |
| Cash Receipts from Other Funds and Employees for Services | \$2,157,053 | \$4,906,063 | \$7,063,116 |
| Cash Receipts for Claims Reimbursements | 122,243 | 0 | 122,243 |
| Cash Payments to Employees for Services | (45,087) | 0 | (45,087) |
| Cash Payments to Suppliers for Goods and Services | (1,211,145) | (5,015,411) | (6,226,556) |
| Cash Payments for Claims | (254,220) | 0 | (254,220) |
| Net Cash Provided (Used) By Operating Activities | <u>768,844</u> | <u>(109,348)</u> | <u>659,496</u> |
| CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES: | | | |
| Transfers/Loans Received From Other Funds | 0 | 0 | 0 |
| Transfers/Loans Paid To Other Funds | (130,563) | 0 | (130,563) |
| Net Cash Provided (Used) By Non-Capital Financing Activities | <u>(130,563)</u> | <u>0</u> | <u>(130,563)</u> |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | | |
| Capital Contributions Received | 0 | 0 | 0 |
| Net Cash Provided (Used) By Capital and Related Financing Activities | <u>0</u> | <u>0</u> | <u>0</u> |
| CASH FLOWS FROM INVESTMENT ACTIVITIES: | | | |
| Interest Received on Investments and Bank Deposits | 7,277 | 5,045 | 12,322 |
| Net Cash Provided (Used) By Investment Activities | <u>7,277</u> | <u>5,045</u> | <u>12,322</u> |
| NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS | 645,558 | (104,303) | 541,255 |
| Cash and Cash Equivalents at Beginning of Year | <u>88,865</u> | <u>287,239</u> | <u>376,104</u> |
| Cash and Cash Equivalents at End of Year | <u><u>734,423</u></u> | <u><u>182,936</u></u> | <u><u>917,359</u></u> |
| RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES: | | | |
| Operating Income (Loss) | (\$607,701) | (\$10,109) | (\$617,810) |
| Adjust For Non-Revenue/Expense Cash Flows: | | | |
| Decrease (Increase) in Receivables | (9,016) | 1,920 | (7,096) |
| Decrease (Increase) in Due From Other Funds | 713,174 | 271,280 | 984,454 |
| Increase (Decrease) in Payables | 5,408 | (368,618) | (363,210) |
| Increase (Decrease) in Due To Other Funds | (27,851) | 46 | (27,805) |
| Increase (Decrease) in Unremitted Payroll Withholdings | 0 | (3,867) | (3,867) |
| Increase (Decrease) in Estimated Claims Payable | 694,830 | 0 | 694,830 |
| Net Cash Provided (Used) By Operating Activities | <u><u>768,844</u></u> | <u><u>(109,348)</u></u> | <u><u>659,496</u></u> |

Non-cash Investing, Capital and Financing Activities:

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

COUNTY OF CHAMPAIGN, ILLINOIS
 ALL PRIVATE PURPOSE TRUST FUNDS
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS
 NOVEMBER 30, 2008

| | Township Motor Fuel Tax Fund | Township Bridge Fund | Total Private Purpose Trust Funds |
|-------------------------------------|------------------------------------|----------------------------|--|
| <u>ASSETS</u> | | | |
| Cash | \$411,788 | \$347,573 | \$759,361 |
| Investments | 370,000 | 75,000 | 445,000 |
| Receivables: | | | |
| Intergovernmental | 134,310 | 0 | 134,310 |
| Accrued Interest | 1,647 | 442 | 2,089 |
| Other | 0 | 0 | 0 |
| Due From Other Funds | 0 | 0 | 0 |
| Total Assets | <u>917,745</u> | <u>423,015</u> | <u>1,340,760</u> |
| <u>LIABILITIES</u> | | | |
| Accounts Payable | 0 | 105,600 | 105,600 |
| Intergovernmental Payable | 0 | 0 | 0 |
| Due to Other Funds | 0 | 0 | 0 |
| Total Liabilities | <u>0</u> | <u>105,600</u> | <u>105,600</u> |
| <u>NET ASSETS</u> | | | |
| Held in Trust for Other Governments | <u>917,745</u> | <u>317,415</u> | <u>1,235,160</u> |

COUNTY OF CHAMPAIGN, ILLINOIS
 ALL PRIVATE PURPOSE TRUST FUNDS
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

| | Township Motor Fuel Tax Fund | Township Bridge Fund | Total Private Purpose Trust Funds |
|-------------------------------------|------------------------------------|----------------------------|--|
| ADDITIONS: | | | |
| Intergovernmental Revenue | \$2,172,362 | \$614,420 | \$2,786,782 |
| Investment Earnings | 35,728 | 5,407 | 41,135 |
| Miscellaneous | 0 | 0 | 0 |
| Total Additions | <u>2,208,090</u> | <u>619,827</u> | <u>2,827,917</u> |
| DEDUCTIONS: | | | |
| Township Road & Bridge Maintenance: | | | |
| Salaries | 0 | 0 | 0 |
| Fringe Benefits | 0 | 0 | 0 |
| Commodities | 0 | 0 | 0 |
| Services | 2,364,288 | 0 | 2,364,288 |
| Capital Outlay | 0 | 459,902 | 459,902 |
| Total Deductions | <u>2,364,288</u> | <u>459,902</u> | <u>2,824,190</u> |
| CHANGE IN NET ASSETS | (156,198) | 159,925 | 3,727 |
| NET ASSETS--Beginning Of Year | <u>1,073,943</u> | <u>157,490</u> | <u>1,231,433</u> |
| NET ASSETS--End Of Year | <u><u>917,745</u></u> | <u><u>317,415</u></u> | <u><u>1,235,160</u></u> |

COUNTY OF CHAMPAIGN, ILLINOIS
 ALL AGENCY FUNDS
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS
 NOVEMBER 30, 2008

| | Garnishments Fund | Inheritance Tax Fund | Estate Fund | Property Condemnations Fund | County Collector Fund |
|-------------------------------------|----------------------|----------------------------|----------------|-----------------------------------|-----------------------------|
| <u>ASSETS</u> | | | | | |
| Cash | \$0 | \$16,685 | \$30,561 | \$44,420 | \$8,487,202 |
| Investments | 0 | 0 | 0 | 0 | 0 |
| Receivables: | | | | | |
| Intergovernmental | 0 | 0 | 0 | 0 | 24,621 |
| Total Assets | 0 | 16,685 | 30,561 | 44,420 | 8,511,823 |
| <u>LIABILITIES</u> | | | | | |
| Intergovernmental Payable | 0 | 16,685 | 0 | 0 | 8,446,162 |
| Funds Held For Others | 0 | 0 | 30,561 | 44,420 | 65,661 |
| Total Liabilities | 0 | 16,685 | 30,561 | 44,420 | 8,511,823 |
| <u>NET ASSETS</u> | | | | | |
| Held in Trust for Other Governments | 0 | 0 | 0 | 0 | 0 |

COUNTY OF CHAMPAIGN, ILLINOIS
 ALL AGENCY FUNDS
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS
 NOVEMBER 30, 2008

| | Circuit Clerk Fund | County Clerk Fund | Court Services Fund | Total Agency Funds |
|-------------------------------------|--------------------------|-------------------------|---------------------------|--------------------------|
| <u>ASSETS</u> | | | | |
| Cash | \$848,468 | \$230,663 | \$7,859 | \$9,665,858 |
| Investments | 1,548,634 | 43,190 | 0 | 1,591,824 |
| Receivables: | | | | |
| Intergovernmental | 0 | 0 | 0 | 24,621 |
| Total Assets | <u>2,397,102</u> | <u>273,853</u> | <u>7,859</u> | <u>11,282,303</u> |
| <u>LIABILITIES</u> | | | | |
| Intergovernmental Payable | 117,083 | 0 | 0 | 8,579,930 |
| Funds Held For Others | 2,280,019 | 273,853 | 7,859 | 2,702,373 |
| Total Liabilities | <u>2,397,102</u> | <u>273,853</u> | <u>7,859</u> | <u>11,282,303</u> |
| <u>NET ASSETS</u> | | | | |
| Held in Trust for Other Governments | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |

COUNTY OF CHAMPAIGN, ILLINOIS
ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

| | Balance <u>11/30/07</u> | <u>Additions</u> | <u>Deductions</u> | Balance <u>11/30/08</u> |
|------------------------------------|----------------------------|------------------|-------------------|----------------------------|
| <u>GARNISHMENTS FUND</u> | | | | |
| ASSETS: | | | | |
| Cash | \$1,689 | \$111,486 | \$113,175 | \$0 |
| Total Assets | 1,689 | 111,486 | 113,175 | 0 |
| LIABILITIES: | | | | |
| Due To Other Funds | \$0 | \$0 | \$0 | \$0 |
| Funds Held For Others | 1,689 | 111,486 | 113,175 | 0 |
| Total Liabilities | 1,689 | 111,486 | 113,175 | 0 |
| <u>INHERITANCE TAX FUND</u> | | | | |
| ASSETS: | | | | |
| Cash | \$11,555 | \$2,887,336 | \$2,882,206 | \$16,685 |
| Investments | 0 | 0 | 0 | 0 |
| Total Assets | 11,555 | 2,887,336 | 2,882,206 | 16,685 |
| LIABILITIES: | | | | |
| Intergovernmental Payable | \$11,555 | \$2,887,336 | \$2,882,206 | \$16,685 |
| Due To Other Funds | 0 | 0 | 0 | 0 |
| Total Liabilities | 11,555 | 2,887,336 | 2,882,206 | 16,685 |
| <u>ESTATE FUND</u> | | | | |
| ASSETS: | | | | |
| Cash | \$30,561 | \$0 | \$0 | \$30,561 |
| Investments | 0 | 0 | 0 | 0 |
| Total Assets | 30,561 | 0 | 0 | 30,561 |
| LIABILITIES: | | | | |
| Due To Other Funds | \$0 | \$0 | \$0 | \$0 |
| Funds Held For Others | 30,561 | 0 | 0 | 30,561 |
| Total Liabilities | 30,561 | 0 | 0 | 30,561 |

COUNTY OF CHAMPAIGN, ILLINOIS
ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

| | <u>Balance</u> <u>11/30/07</u> | <u>Additions</u> | <u>Deductions</u> | <u>Balance</u> <u>11/30/08</u> |
|---|-----------------------------------|--------------------|--------------------|-----------------------------------|
| <u>PROPERTY CONDEMNATIONS FUND</u> | | | | |
| ASSETS: | | | | |
| Cash | \$37,700 | \$426,700 | \$419,980 | \$44,420 |
| Investments | 0 | 0 | 0 | 0 |
| Total Assets | <u>37,700</u> | <u>426,700</u> | <u>419,980</u> | <u>44,420</u> |
| LIABILITIES: | | | | |
| Due To Other Funds | \$0 | \$0 | \$0 | \$0 |
| Funds Held For Others | 37,700 | 426,700 | 419,980 | 44,420 |
| Total Liabilities | <u>37,700</u> | <u>426,700</u> | <u>419,980</u> | <u>44,420</u> |
| <u>COUNTY COLLECTOR FUND</u> | | | | |
| ASSETS: | | | | |
| Cash | \$807,047 | \$260,635,495 | \$252,955,340 | \$8,487,202 |
| Investments | 0 | 2,000,000 | 2,000,000 | 0 |
| Intergovernmental Receivable | 715 | 302,483 | 278,577 | 24,621 |
| Total Assets | <u>807,762</u> | <u>262,937,978</u> | <u>255,233,917</u> | <u>8,511,823</u> |
| LIABILITIES: | | | | |
| Intergovernmental Payable | \$379,022 | \$255,174,104 | \$247,106,964 | \$8,446,162 |
| Due To Other Funds | 0 | 0 | 0 | 0 |
| Funds Held For Others | 428,740 | 2,263,984 | 2,627,063 | 65,661 |
| Total Liabilities | <u>807,762</u> | <u>257,438,088</u> | <u>249,734,027</u> | <u>8,511,823</u> |
| <u>CIRCUIT CLERK FUND</u> | | | | |
| ASSETS: | | | | |
| Cash | \$306,944 | \$13,582,422 | \$13,040,898 | \$848,468 |
| Investments | 1,746,333 | 752,301 | 950,000 | 1,548,634 |
| Total Assets | <u>2,053,277</u> | <u>14,334,723</u> | <u>13,990,898</u> | <u>2,397,102</u> |
| LIABILITIES: | | | | |
| Intergovernmental Payable | \$206,598 | \$6,480,576 | \$6,570,091 | \$117,083 |
| Due To Other Funds | 0 | 0 | 0 | 0 |
| Funds Held For Others | 1,846,679 | 7,269,267 | 6,835,927 | 2,280,019 |
| Total Liabilities | <u>2,053,277</u> | <u>13,749,843</u> | <u>13,406,018</u> | <u>2,397,102</u> |

COUNTY OF CHAMPAIGN, ILLINOIS
ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

| | <u>Balance</u> <u>11/30/07</u> | <u>Additions</u> | <u>Deductions</u> | <u>Balance</u> <u>11/30/08</u> |
|--------------------------------------|-----------------------------------|--------------------|--------------------|-----------------------------------|
| <u>COUNTY CLERK FUND</u> | | | | |
| ASSETS: | | | | |
| Cash | \$115,577 | \$3,571,193 | \$3,456,107 | \$230,663 |
| Investments | 51,908 | 391,282 | 400,000 | 43,190 |
| Total Assets | <u>167,485</u> | <u>3,962,475</u> | <u>3,856,107</u> | <u>273,853</u> |
| LIABILITIES: | | | | |
| Due To Other Funds | \$0 | \$0 | \$0 | \$0 |
| Funds Held For Others | 167,485 | 2,926,640 | 2,820,272 | 273,853 |
| Total Liabilities | <u>167,485</u> | <u>2,926,640</u> | <u>2,820,272</u> | <u>273,853</u> |
| <u>COURT SERVICES FUND</u> | | | | |
| ASSETS: | | | | |
| Cash | \$6,457 | \$4,416 | \$3,014 | \$7,859 |
| Total Assets | <u>6,457</u> | <u>4,416</u> | <u>3,014</u> | <u>7,859</u> |
| LIABILITIES: | | | | |
| Funds Held For Others | \$6,457 | \$4,416 | \$3,014 | \$7,859 |
| Total Liabilities | <u>6,457</u> | <u>4,416</u> | <u>3,014</u> | <u>7,859</u> |
| <u>TOTAL ALL AGENCY FUNDS</u> | | | | |
| ASSETS: | | | | |
| Cash | \$1,317,530 | \$281,219,048 | \$272,870,720 | \$9,665,858 |
| Investments | 1,798,241 | 3,143,583 | 3,350,000 | 1,591,824 |
| Intergovernmental Receivable | 715 | 302,483 | 278,577 | 24,621 |
| Due From Other Funds | 0 | 0 | 0 | 0 |
| Total Assets | <u>3,116,486</u> | <u>284,665,114</u> | <u>276,499,297</u> | <u>11,282,303</u> |
| LIABILITIES: | | | | |
| Intergovernmental Payable | \$597,175 | \$264,542,016 | \$256,559,261 | \$8,579,930 |
| Due To Other Funds | 0 | 0 | 0 | 0 |
| Funds Held For Others | 2,519,311 | 13,002,493 | 12,819,431 | 2,702,373 |
| Total Liabilities | <u>3,116,486</u> | <u>277,544,509</u> | <u>269,378,692</u> | <u>11,282,303</u> |

INDIVIDUAL FUND
STATEMENTS AND SCHEDULES

GENERAL CORPORATE FUND

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

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2008 and 2007

| | 2008 | 2007 |
|--|------------|-------------|
| <u>ASSETS</u> | | |
| Cash | \$956,291 | \$2,034,957 |
| Investments | 309,000 | 225,000 |
| Receivables, Net of Uncollectible Amounts: | | |
| Property Taxes | 7,862,369 | 7,220,790 |
| Intergovernmental | 1,265,640 | 1,412,199 |
| Accrued Interest | 3,328 | 4,762 |
| Other | 31,925 | 34,608 |
| Due From Other Funds | 1,590,823 | 1,474,656 |
| Inventories | 24,015 | 25,970 |
| Resident Trust Accounts | 9,970 | 12,704 |
| Total Assets | 12,053,361 | 12,445,646 |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 802,641 | 874,236 |
| Accounts Payable | 759,240 | 772,844 |
| Intergovernmental Payable | 0 | 0 |
| Due To Other Funds | 208,238 | 239,514 |
| Funds Held For Others | 9,970 | 12,704 |
| Deferred Revenues | 7,875,518 | 7,233,848 |
| Total Liabilities | 9,655,607 | 9,133,146 |
| FUND BALANCE: | | |
| Reserved for Debt Service | 260,394 | 258,397 |
| Unreserved, Undesignated | 2,137,360 | 3,054,103 |
| Total Fund Balance | 2,397,754 | 3,312,500 |
| Total Liabilities and Fund Balance | 12,053,361 | 12,445,646 |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|--------------------|----------------------|---------------------------|
| | Actual (GAAP Basis) | Actual (Budgetary Basis) | Budget (Final) | Budget (Original) | Actual (GAAP Basis) |
| REVENUES: | | | | | |
| Property Tax | \$7,922,987 | \$7,922,987 | \$7,805,525 | \$7,805,525 | \$7,488,334 |
| Hotel / Motel Tax | 29,916 | 29,916 | 13,393 | 13,393 | 6,743 |
| County Auto Rental Tax | 17,570 | 17,570 | 21,530 | 21,530 | 19,633 |
| Intergovernmental Revenue | 14,391,489 | 14,391,489 | 14,847,448 | 14,613,035 | 13,470,240 |
| Fines & Forfeitures | 887,348 | 887,348 | 1,074,500 | 1,074,500 | 1,143,196 |
| Licenses & Permits | 1,278,569 | 1,278,569 | 1,703,902 | 1,703,902 | 1,485,775 |
| Charges for Services | 3,893,681 | 3,893,681 | 4,296,913 | 4,292,603 | 4,248,326 |
| Investment Earnings | 159,476 | 159,476 | 277,300 | 277,300 | 245,154 |
| Miscellaneous | 2,777,212 | 2,777,212 | 2,733,274 | 2,522,071 | 1,584,376 |
| Total Revenues | 31,358,248 | 31,358,248 | 32,773,785 | 32,323,859 | 29,691,777 |
| EXPENDITURES: | | | | | |
| Current: | | | | | |
| Salaries | 20,113,312 | 20,130,548 | 20,401,574 | 20,308,373 | 18,794,457 |
| Fringe Benefits | 2,256,710 | 2,264,138 | 2,277,301 | 2,162,479 | 2,042,646 |
| Commodities | 2,103,684 | 2,127,603 | 2,357,009 | 2,176,110 | 2,185,145 |
| Services | 6,271,891 | 6,354,320 | 6,671,063 | 6,190,247 | 6,188,055 |
| Capital Outlay | 3,232,352 | 3,232,352 | 3,364,346 | 2,123,240 | 408,671 |
| Debt Service: | | | | | |
| Principal Retirement | 192,500 | 192,500 | 192,500 | 140,000 | 103,860 |
| Interest & Fiscal Charges | 166,306 | 166,306 | 168,772 | 159,893 | 138,302 |
| Total Expenditures | 34,336,755 | 34,467,767 | 35,432,565 | 33,260,342 | 29,861,136 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (2,978,507) | (3,109,519) | (2,658,780) | (936,483) | (169,359) |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 2,328,516 | 2,459,528 | 1,402,305 | 1,327,423 | 1,298,488 |
| Transfers Out | (264,755) | (264,755) | (353,757) | (390,940) | (788,804) |
| Net Other Financing Sources (Uses) | 2,063,761 | 2,194,773 | 1,048,548 | 936,483 | 509,684 |
| NET CHANGE IN FUND BALANCE | (914,746) | (914,746) | (1,610,232) | 0 | 340,325 |
| FUND BALANCE--Beginning of Year | 3,312,500 | 3,312,500 | 3,312,500 | 3,312,500 | 2,972,175 |
| FUND BALANCE--End of Year | 2,397,754 | 2,397,754 | 1,702,268 | 3,312,500 | 3,312,500 |
| Revenues/Sources Conversion to GAAP Basis | | 0 | | | |
| Expenditures/Uses Conversion to GAAP Basis | | 0 | | | |
| Beginning Fund Balance Conversion to GAAP Basis | | 0 | | | |
| GAAP Basis Fund Balance | | 2,397,754 | | | |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 5,000 | 5,000 | 0 | 0 | 0 |
| Licenses & Permits | 34,844 | 34,844 | 40,000 | 40,000 | 40,155 |
| Charges for Services | 452 | 452 | 1,000 | 1,000 | 595 |
| Investment Earnings | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous | 254,894 | 254,894 | 243,500 | 243,500 | 253,381 |
| Total Revenues | 295,190 | 295,190 | 284,500 | 284,500 | 294,131 |
| EXPENDITURES: | | | | | |
| General Government: | | | | | |
| Salaries | 256,066 | 265,937 | 286,686 | 286,686 | 246,663 |
| Fringe Benefits | 4,101 | 4,101 | 4,400 | 4,400 | 4,354 |
| Commodities | 2,386 | 2,386 | 2,388 | 1,400 | 2,070 |
| Services | 52,955 | 52,955 | 59,793 | 55,781 | 46,299 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 315,508 | 325,379 | 353,267 | 348,267 | 299,386 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (20,318) | (30,189) | (68,767) | (63,767) | (5,255) |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 0 | 9,871 | 9,718 | 9,718 | 0 |
| Transfers Out | 0 | 0 | 0 | 0 | 0 |
| Net Other Financing Sources (Uses) | 0 | 9,871 | 9,718 | 9,718 | 0 |
| NET CHANGE IN FUND BALANCE | (20,318) | (20,318) | (59,049) | (54,049) | (5,255) |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 109,334 | 109,334 | 311,787 | 311,787 | 317,520 |
| 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 | 109,334 | 109,334 | 311,787 | 311,787 | 317,520 |
| 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 | 140,000 | 140,000 | 140,000 | 140,000 | 0 |
| Interest & Fiscal Charges | 166,306 | 166,306 | 168,772 | 159,893 | 138,253 |
| Total Expenditures | 306,306 | 306,306 | 308,772 | 299,893 | 138,253 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (196,972) | (196,972) | 3,015 | 11,894 | 179,267 |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 299,893 | 299,893 | 0 | 0 | 0 |
| Transfers Out | (100,924) | (100,924) | (100,925) | 0 | 0 |
| Net Other Financing Sources (Uses) | 198,969 | 198,969 | (100,925) | 0 | 0 |
| NET CHANGE IN FUND BALANCE | 1,997 | 1,997 | (97,910) | 11,894 | 179,267 |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|--------------------|----------------------|---------------------------|
| | 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 | 9,481 | 9,481 | 18,800 | 18,800 | 11,490 |
| Fines & Forfeitures | 0 | 0 | 0 | 0 | 0 |
| Licenses & Permits | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 38,531 | 38,531 | 45,000 | 45,000 | 43,055 |
| Investment Earnings | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous | 26,227 | 26,227 | 10,100 | 10,100 | 9,169 |
| Total Revenues | 74,239 | 74,239 | 73,900 | 73,900 | 63,714 |
| EXPENDITURES: | | | | | |
| General Government: | | | | | |
| Salaries | 857,193 | 864,558 | 890,674 | 818,345 | 772,631 |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 |
| Commodities | 315,757 | 329,745 | 340,117 | 283,748 | 325,227 |
| Services | 257,036 | 257,036 | 279,820 | 322,148 | 250,347 |
| Capital Outlay | 38,201 | 38,201 | 38,202 | 0 | 61,187 |
| Total Expenditures | 1,468,187 | 1,489,540 | 1,548,813 | 1,424,241 | 1,409,392 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (1,393,948) | (1,415,301) | (1,474,913) | (1,350,341) | (1,345,678) |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 46,624 | 67,977 | 100,451 | 100,451 | 45,433 |
| Transfers Out | 0 | 0 | 0 | 0 | 0 |
| Net Other Financing Sources (Uses) | 46,624 | 67,977 | 100,451 | 100,451 | 45,433 |
| NET CHANGE IN FUND BALANCE | (1,347,324) | (1,347,324) | (1,374,462) | (1,249,890) | (1,300,245) |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | Actual (GAAP Basis) | Actual (Budgetary Basis) | Budget (Final) | Budget (Original) | Actual (GAAP Basis) |
| REVENUES: | | | | | |
| Property Tax | \$424,173 | \$424,173 | \$423,623 | \$423,623 | \$399,523 |
| 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 | 424,173 | 424,173 | 423,623 | 423,623 | 399,523 |
| EXPENDITURES: | | | | | |
| General Government: | | | | | |
| Salaries | 0 | 0 | 0 | 0 | 0 |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 |
| Commodities | 0 | 0 | 0 | 0 | 0 |
| Services | 408,246 | 408,246 | 423,623 | 423,623 | 399,314 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 408,246 | 408,246 | 423,623 | 423,623 | 399,314 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 15,927 | 15,927 | 0 | 0 | 209 |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | 0 |
| Transfers Out | 0 | 0 | 0 | 0 | 0 |
| Net Other Financing Sources (Uses) | 0 | 0 | 0 | 0 | 0 |
| NET CHANGE IN FUND BALANCE | 15,927 | 15,927 | 0 | 0 | 209 |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 79,091 | 79,091 | 96,000 | 96,000 | 89,245 |
| Investment Earnings | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous | 4 | 4 | 0 | 0 | 103 |
| Total Revenues | 79,095 | 79,095 | 96,000 | 96,000 | 89,348 |
| EXPENDITURES: | | | | | |
| General Government: | | | | | |
| Salaries | 268,806 | 268,806 | 276,267 | 276,267 | 261,053 |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 |
| Commodities | 4,014 | 4,014 | 5,950 | 6,000 | 4,880 |
| Services | 4,187 | 4,187 | 5,048 | 4,946 | 6,241 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 277,007 | 277,007 | 287,265 | 287,213 | 272,174 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (197,912) | (197,912) | (191,265) | (191,213) | (182,826) |
| 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 | (197,912) | (197,912) | (191,265) | (191,213) | (182,826) |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 102,128 | 102,128 | 102,259 | 102,259 | 98,705 |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 |
| Commodities | 1,666 | 1,666 | 2,160 | 1,215 | 1,167 |
| Services | 6,845 | 6,845 | 11,157 | 12,060 | 8,749 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 110,639 | 110,639 | 115,576 | 115,534 | 108,621 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (110,639) | (110,639) | (115,576) | (115,534) | (108,621) |
| 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 | (110,639) | (110,639) | (115,576) | (115,534) | (108,621) |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 20,500 | 20,500 | 74,500 | 46,500 | 44,468 |
| Fines & Forfeitures | 0 | 0 | 0 | 0 | 0 |
| Licenses & Permits | 20,173 | 20,173 | 19,000 | 19,000 | 17,290 |
| Charges for Services | 175,972 | 175,972 | 182,000 | 182,000 | 175,420 |
| Investment Earnings | 1,545 | 1,545 | 1,800 | 1,800 | 1,790 |
| Miscellaneous | 115 | 115 | 0 | 0 | 1,100 |
| Total Revenues | 218,305 | 218,305 | 277,300 | 249,300 | 240,068 |
| EXPENDITURES: | | | | | |
| General Government: | | | | | |
| Salaries | 554,759 | 554,759 | 554,857 | 546,509 | 482,893 |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 |
| Commodities | 93,866 | 103,797 | 103,944 | 74,800 | 97,035 |
| Services | 284,402 | 343,602 | 343,684 | 253,050 | 175,474 |
| Capital Outlay | 1,777 | 1,777 | 1,777 | 4,000 | 9,536 |
| Total Expenditures | 934,804 | 1,003,935 | 1,004,262 | 878,359 | 764,938 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (716,499) | (785,630) | (726,962) | (629,059) | (524,870) |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 0 | 69,131 | 74,882 | 0 | 0 |
| Transfers Out | 0 | 0 | 0 | 0 | 0 |
| Net Other Financing Sources (Uses) | 0 | 69,131 | 74,882 | 0 | 0 |
| NET CHANGE IN FUND BALANCE | (716,499) | (716,499) | (652,080) | (629,059) | (524,870) |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 1,162,457 | 1,162,457 | 1,587,302 | 1,587,302 | 1,362,598 |
| Charges for Services | 723,358 | 723,358 | 810,500 | 810,500 | 799,030 |
| Investment Earnings | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous | 25,311 | 25,311 | 28,000 | 28,000 | 26,717 |
| Total Revenues | 1,917,626 | 1,917,626 | 2,432,302 | 2,432,302 | 2,194,845 |
| EXPENDITURES: | | | | | |
| General Government: | | | | | |
| Salaries | 136,164 | 136,164 | 165,444 | 165,444 | 152,817 |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 |
| Commodities | 843,799 | 843,799 | 1,004,035 | 1,004,300 | 953,744 |
| Services | 262,330 | 262,330 | 266,247 | 265,925 | 282,420 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 1,242,293 | 1,242,293 | 1,435,726 | 1,435,669 | 1,388,981 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 675,333 | 675,333 | 996,576 | 996,633 | 805,864 |
| 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 | 675,333 | 675,333 | 996,576 | 996,633 | 805,864 |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 29,092 | 29,092 | 34,737 | 34,737 | 30,093 |
| 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 | 952 | 952 | 3,000 | 3,000 | 1,111 |
| Total Revenues | 30,044 | 30,044 | 37,737 | 37,737 | 31,204 |
| EXPENDITURES: | | | | | |
| General Government: | | | | | |
| Salaries | 314,677 | 314,677 | 323,503 | 323,503 | 328,169 |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 |
| Commodities | 7,592 | 7,592 | 8,250 | 4,500 | 5,782 |
| Services | 21,475 | 21,475 | 46,872 | 50,555 | 94,281 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 343,744 | 343,744 | 378,625 | 378,558 | 428,232 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (313,700) | (313,700) | (340,888) | (340,821) | (397,028) |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | 30,243 |
| Transfers Out | 0 | 0 | 0 | 0 | 0 |
| Net Other Financing Sources (Uses) | 0 | 0 | 0 | 0 | 30,243 |
| NET CHANGE IN FUND BALANCE | (313,700) | (313,700) | (340,888) | (340,821) | (366,785) |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | Actual (GAAP Basis) | Actual (Budgetary Basis) | Budget (Final) | Budget (Original) | Actual (GAAP Basis) |
| REVENUES: | | | | | |
| Property Tax | \$692,418 | \$692,418 | \$522,000 | \$522,000 | \$557,970 |
| Hotel / Motel Tax | 0 | 0 | 0 | 0 | 0 |
| County Auto Rental Tax | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental Revenue | 32,699 | 32,699 | 34,500 | 34,500 | 30,615 |
| Fines & Forfeitures | 0 | 0 | 0 | 0 | 0 |
| Licenses & Permits | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 3,668 | 3,668 | 7,000 | 7,000 | 7,300 |
| Investment Earnings | 43,167 | 43,167 | 50,000 | 50,000 | 77,112 |
| Miscellaneous | 0 | 0 | 0 | 0 | 40 |
| Total Revenues | 771,952 | 771,952 | 613,500 | 613,500 | 673,037 |
| EXPENDITURES: | | | | | |
| General Government: | | | | | |
| Salaries | 230,664 | 230,664 | 230,665 | 225,048 | 210,279 |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 |
| Commodities | 10,851 | 10,851 | 12,321 | 12,615 | 11,258 |
| Services | 6,632 | 6,632 | 7,354 | 7,003 | 6,535 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 248,147 | 248,147 | 250,340 | 244,666 | 228,072 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 523,805 | 523,805 | 363,160 | 368,834 | 444,965 |
| 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 | 523,805 | 523,805 | 363,160 | 368,834 | 444,965 |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|--------------------|----------------------|---------------------------|
| | 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 | 1,282 |
| Fines & Forfeitures | 0 | 0 | 0 | 0 | 0 |
| Licenses & Permits | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 16,822 | 16,822 | 19,553 | 19,553 | 8,118 |
| Investment Earnings | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous | 2,413,063 | 2,413,063 | 2,393,427 | 2,193,971 | 1,253,917 |
| Total Revenues | 2,429,885 | 2,429,885 | 2,412,980 | 2,213,524 | 1,263,317 |
| EXPENDITURES: | | | | | |
| General Government: | | | | | |
| Salaries | 846,000 | 846,000 | 855,992 | 843,545 | 709,071 |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 |
| Commodities | 90,711 | 90,711 | 90,718 | 78,668 | 90,737 |
| Services | 1,917,293 | 1,917,293 | 1,976,080 | 1,523,387 | 1,717,916 |
| Capital Outlay | 2,839,437 | 2,839,437 | 2,956,199 | 1,904,240 | 204,087 |
| Debt Service: | | | | | |
| Principal Retirement | 52,500 | 52,500 | 52,500 | 0 | 52,500 |
| Interest & Fiscal Charges | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 5,745,941 | 5,745,941 | 5,931,489 | 4,349,840 | 2,774,311 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (3,316,056) | (3,316,056) | (3,518,509) | (2,136,316) | (1,510,994) |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 1,712,057 | 1,712,057 | 631,484 | 631,484 | 631,484 |
| Transfers Out | 0 | 0 | 0 | 0 | 0 |
| Net Other Financing Sources (Uses) | 1,712,057 | 1,712,057 | 631,484 | 631,484 | 631,484 |
| NET CHANGE IN FUND BALANCE | (1,603,999) | (1,603,999) | (2,887,025) | (1,504,832) | (879,510) |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 213,351 | 213,351 | 224,616 | 224,616 | 200,528 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 213,351 | 213,351 | 224,616 | 224,616 | 200,528 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (213,351) | (213,351) | (224,616) | (224,616) | (200,528) |
| 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 | (213,351) | (213,351) | (224,616) | (224,616) | (200,528) |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 6,647 | 6,647 | 8,000 | 8,000 | 16,617 |
| Licenses & Permits | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 1,851,138 | 1,851,138 | 2,035,000 | 2,035,000 | 2,040,851 |
| Investment Earnings | 83,954 | 83,954 | 113,500 | 113,500 | 124,715 |
| Miscellaneous | 30 | 30 | 0 | 0 | 394 |
| Total Revenues | 1,948,269 | 1,948,269 | 2,163,000 | 2,163,000 | 2,189,077 |
| EXPENDITURES: | | | | | |
| Justice & Public Safety: | | | | | |
| Salaries | 1,010,023 | 1,010,023 | 1,016,987 | 1,016,987 | 871,480 |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 |
| Commodities | 70,222 | 70,222 | 70,255 | 66,315 | 68,737 |
| Services | 28,935 | 28,935 | 29,285 | 40,537 | 45,199 |
| Capital Outlay | 7,450 | 7,450 | 7,701 | 0 | 0 |
| Total Expenditures | 1,116,630 | 1,116,630 | 1,124,228 | 1,123,839 | 985,416 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 831,639 | 831,639 | 1,038,772 | 1,039,161 | 1,203,661 |
| 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 | 831,639 | 831,639 | 1,038,772 | 1,039,161 | 1,203,661 |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|--------------------|----------------------|---------------------------|
| | 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 | 20,062 | 20,062 | 34,961 | 0 | 10,281 |
| 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 | 1,300 | 1,300 | 0 | 0 | 961 |
| Total Revenues | 21,362 | 21,362 | 34,961 | 0 | 11,242 |
| EXPENDITURES: | | | | | |
| Justice & Public Safety: | | | | | |
| Salaries | 547,096 | 547,096 | 547,097 | 546,085 | 457,964 |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 |
| Commodities | 20,147 | 20,147 | 20,150 | 18,339 | 19,354 |
| Services | 525,748 | 525,748 | 515,532 | 487,483 | 436,180 |
| Capital Outlay | 3,128 | 3,128 | 3,128 | 0 | 0 |
| Total Expenditures | 1,096,119 | 1,096,119 | 1,085,907 | 1,051,907 | 913,498 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (1,074,757) | (1,074,757) | (1,050,946) | (1,051,907) | (902,256) |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 4,194 | 4,194 | 10,000 | 10,000 | 10,000 |
| Transfers Out | 0 | 0 | 0 | 0 | 0 |
| Net Other Financing Sources (Uses) | 4,194 | 4,194 | 10,000 | 10,000 | 10,000 |
| NET CHANGE IN FUND BALANCE | (1,070,563) | (1,070,563) | (1,040,946) | (1,041,907) | (892,256) |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 24,779 | 24,779 | 32,972 | 32,972 | 23,987 |
| 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 | 24,779 | 24,779 | 32,972 | 32,972 | 23,987 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (24,779) | (24,779) | (32,972) | (32,972) | (23,987) |
| 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 | (24,779) | (24,779) | (32,972) | (32,972) | (23,987) |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 87,947 | 87,947 | 97,800 | 92,997 | 124,838 |
| Fines & Forfeitures | 0 | 0 | 0 | 0 | 0 |
| Licenses & Permits | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 14,394 | 14,394 | 20,000 | 20,000 | 18,116 |
| Investment Earnings | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 102,341 | 102,341 | 117,800 | 112,997 | 142,954 |
| EXPENDITURES: | | | | | |
| Justice & Public Safety: | | | | | |
| Salaries | 1,001,600 | 1,001,600 | 1,006,859 | 999,655 | 939,757 |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 |
| Commodities | 10,429 | 10,429 | 10,945 | 10,247 | 10,714 |
| Services | 34,418 | 34,418 | 34,657 | 35,355 | 34,093 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 1,046,447 | 1,046,447 | 1,052,461 | 1,045,257 | 984,564 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (944,106) | (944,106) | (934,661) | (932,260) | (841,610) |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 2,568 | 2,568 | 2,400 | 2,400 | 0 |
| Transfers Out | 0 | 0 | 0 | 0 | 0 |
| Net Other Financing Sources (Uses) | 2,568 | 2,568 | 2,400 | 2,400 | 0 |
| NET CHANGE IN FUND BALANCE | (941,538) | (941,538) | (932,261) | (929,860) | (841,610) |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|--------------------|----------------------|---------------------------|
| | 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 | 644,568 | 644,568 | 616,103 | 470,400 | 460,962 |
| Fines & Forfeitures | 18,648 | 18,648 | 9,000 | 9,000 | 14,098 |
| Licenses & Permits | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 240,681 | 240,681 | 250,450 | 250,450 | 248,203 |
| Investment Earnings | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous | 22,693 | 22,693 | 20,656 | 10,500 | 19,618 |
| Total Revenues | 926,590 | 926,590 | 896,209 | 740,350 | 742,881 |
| EXPENDITURES: | | | | | |
| Justice & Public Safety: | | | | | |
| Salaries | 3,575,270 | 3,575,270 | 3,589,888 | 3,561,270 | 3,407,772 |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 |
| Commodities | 262,740 | 262,740 | 280,983 | 223,376 | 216,971 |
| Services | 385,444 | 385,444 | 391,236 | 443,624 | 397,516 |
| Capital Outlay | 306,440 | 306,440 | 307,690 | 210,000 | 109,321 |
| Total Expenditures | 4,529,894 | 4,529,894 | 4,569,797 | 4,438,270 | 4,131,580 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (3,603,304) | (3,603,304) | (3,673,588) | (3,697,920) | (3,388,699) |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | 250,000 |
| Transfers Out | 0 | 0 | 0 | 0 | (1,088) |
| Net Other Financing Sources (Uses) | 0 | 0 | 0 | 0 | 248,912 |
| NET CHANGE IN FUND BALANCE | (3,603,304) | (3,603,304) | (3,673,588) | (3,697,920) | (3,139,787) |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | Actual (GAAP Basis) | Actual (Budgetary Basis) | Budget (Final) | Budget (Original) | Actual (GAAP Basis) |
| REVENUES: | | | | | |
| Property Tax | \$0 | \$0 | \$0 | \$0 | \$0 |
| Hotel / Motel Tax | 0 | 0 | 0 | 0 | 0 |
| County Auto Rental Tax | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental Revenue | 204,092 | 204,092 | 276,009 | 268,356 | 289,403 |
| Fines & Forfeitures | 857,053 | 857,053 | 1,057,500 | 1,057,500 | 1,112,481 |
| Licenses & Permits | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 138,492 | 138,492 | 105,500 | 105,500 | 97,983 |
| Investment Earnings | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous | 1,236 | 1,236 | 0 | 0 | 138 |
| Total Revenues | 1,200,873 | 1,200,873 | 1,439,009 | 1,431,356 | 1,500,005 |
| EXPENDITURES: | | | | | |
| Justice & Public Safety: | | | | | |
| Salaries | 2,099,884 | 2,099,884 | 2,103,649 | 2,095,645 | 1,955,985 |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 |
| Commodities | 47,052 | 47,052 | 47,464 | 34,545 | 40,815 |
| Services | 86,422 | 86,422 | 96,591 | 109,072 | 101,834 |
| Capital Outlay | 0 | 0 | 0 | 0 | 2,316 |
| Total Expenditures | 2,233,358 | 2,233,358 | 2,247,704 | 2,239,262 | 2,100,950 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (1,032,485) | (1,032,485) | (808,695) | (807,906) | (600,945) |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 81,391 | 81,391 | 76,008 | 76,008 | 68,509 |
| Transfers Out | (6,768) | (6,768) | (7,500) | (7,500) | (6,345) |
| Net Other Financing Sources (Uses) | 74,623 | 74,623 | 68,508 | 68,508 | 62,164 |
| NET CHANGE IN FUND BALANCE | (957,862) | (957,862) | (740,187) | (739,398) | (538,781) |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 8,544 | 8,544 | 8,500 | 8,500 | 6,500 |
| Fines & Forfeitures | 0 | 0 | 0 | 0 | 0 |
| Licenses & Permits | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 17,023 | 17,023 | 15,810 | 11,500 | 11,914 |
| Investment Earnings | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 25,567 | 25,567 | 24,310 | 20,000 | 18,414 |
| EXPENDITURES: | | | | | |
| Justice & Public Safety: | | | | | |
| Salaries | 237,323 | 237,323 | 237,323 | 232,809 | 216,680 |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 |
| Commodities | 16,322 | 16,322 | 16,351 | 17,500 | 21,587 |
| Services | 235,378 | 235,378 | 235,429 | 141,519 | 185,889 |
| Capital Outlay | 1,565 | 1,565 | 2,000 | 2,000 | 0 |
| Total Expenditures | 490,588 | 490,588 | 491,103 | 393,828 | 424,156 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (465,021) | (465,021) | (466,793) | (373,828) | (405,742) |
| 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 | (465,021) | (465,021) | (466,793) | (373,828) | (405,742) |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 29,194 | 29,194 | 53,293 | 40,000 | 31,392 |
| 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 | 338 | 338 | 0 | 0 | 0 |
| Total Revenues | 29,532 | 29,532 | 53,293 | 40,000 | 31,392 |
| EXPENDITURES: | | | | | |
| Justice & Public Safety: | | | | | |
| Salaries | 97,781 | 97,781 | 104,698 | 100,109 | 90,874 |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 |
| Commodities | 6,128 | 6,128 | 7,887 | 5,800 | 5,065 |
| Services | 4,830 | 4,830 | 11,170 | 13,150 | 7,471 |
| Capital Outlay | 0 | 0 | 13,293 | 0 | 0 |
| Total Expenditures | 108,739 | 108,739 | 137,048 | 119,059 | 103,410 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (79,207) | (79,207) | (83,755) | (79,059) | (72,018) |
| 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 | (79,207) | (79,207) | (83,755) | (79,059) | (72,018) |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 977,009 | 977,009 | 1,065,720 | 1,065,720 | 740,524 |
| 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 | 10 |
| Total Revenues | 977,009 | 977,009 | 1,065,720 | 1,065,720 | 740,534 |
| EXPENDITURES: | | | | | |
| Justice & Public Safety: | | | | | |
| Salaries | 1,553,495 | 1,553,495 | 1,619,543 | 1,521,204 | 1,430,328 |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 |
| Commodities | 26,259 | 26,259 | 26,444 | 20,743 | 26,403 |
| Services | 128,085 | 128,085 | 129,586 | 133,505 | 128,875 |
| Capital Outlay | 3,215 | 3,215 | 3,215 | 0 | 0 |
| Total Expenditures | 1,711,054 | 1,711,054 | 1,778,788 | 1,675,452 | 1,585,606 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (734,045) | (734,045) | (713,068) | (609,732) | (845,072) |
| 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 | (734,045) | (734,045) | (713,068) | (609,732) | (845,072) |

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, 2008

| | 2008 | | | | 2008 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 495,248 | 495,248 | 652,684 | 652,684 | 390,970 |
| 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 | 522 |
| Total Revenues | 495,248 | 495,248 | 652,684 | 652,684 | 391,492 |
| EXPENDITURES: | | | | | |
| Justice & Public Safety: | | | | | |
| Salaries | 1,351,910 | 1,351,910 | 1,398,102 | 1,322,744 | 1,322,940 |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 |
| Commodities | 12,845 | 12,845 | 13,711 | 15,694 | 15,390 |
| Services | 10,035 | 10,035 | 10,924 | 14,850 | 14,511 |
| Capital Outlay | 1,195 | 1,195 | 1,195 | 0 | 0 |
| Total Expenditures | 1,375,985 | 1,375,985 | 1,423,932 | 1,353,288 | 1,352,841 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (880,737) | (880,737) | (771,248) | (700,604) | (961,349) |
| 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 | (880,737) | (880,737) | (771,248) | (700,604) | (961,349) |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | Actual (GAAP Basis) | Actual (Budgetary Basis) | Budget (Final) | Budget (Original) | Actual (GAAP Basis) |
| REVENUES: | | | | | |
| Property Tax | \$0 | \$0 | \$0 | \$0 | \$0 |
| Hotel / Motel Tax | 0 | 0 | 0 | 0 | 0 |
| County Auto Rental Tax | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental Revenue | 0 | 0 | 0 | 0 | 0 |
| Fines & Forfeitures | 0 | 0 | 0 | 0 | 0 |
| Licenses & Permits | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 0 | 0 | 0 | 0 | 0 |
| Investment Earnings | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 0 | 0 | 0 | 0 | 0 |
| EXPENDITURES: | | | | | |
| Justice & Public Safety: | | | | | |
| Salaries | 405 | 405 | 2,000 | 2,000 | 315 |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 |
| Commodities | 894 | 894 | 2,801 | 4,449 | 4,448 |
| Services | 16,392 | 16,392 | 17,921 | 16,273 | 7,341 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 17,691 | 17,691 | 22,722 | 22,722 | 12,104 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (17,691) | (17,691) | (22,722) | (22,722) | (12,104) |
| 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 | (17,691) | (17,691) | (22,722) | (22,722) | (12,104) |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 33,421 | 33,421 | 56,489 | 56,489 | 65,446 |
| 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 | 33,421 | 33,421 | 56,489 | 56,489 | 65,446 |
| EXPENDITURES: | | | | | |
| Justice & Public Safety: | | | | | |
| Salaries | 31,311 | 31,311 | 32,060 | 32,060 | 25,905 |
| Fringe Benefits | 10,578 | 10,578 | 11,249 | 11,249 | 9,558 |
| Commodities | 0 | 0 | 3,392 | 3,392 | 0 |
| Services | 15 | 15 | 1,965 | 1,950 | 324 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 41,904 | 41,904 | 48,666 | 48,651 | 35,787 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (8,483) | (8,483) | 7,823 | 7,838 | 29,659 |
| 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 | (8,483) | (8,483) | 7,823 | 7,838 | 29,659 |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|--------------------|----------------------|---------------------------|
| | 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 | 154,757 | 154,757 | 243,300 | 243,300 | 228,407 |
| Fines & Forfeitures | 0 | 0 | 0 | 0 | 0 |
| Licenses & Permits | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 556,031 | 556,031 | 658,300 | 658,300 | 676,889 |
| Investment Earnings | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous | 30,930 | 30,930 | 13,391 | 11,800 | 11,854 |
| Total Revenues | 741,718 | 741,718 | 914,991 | 913,400 | 917,150 |
| EXPENDITURES: | | | | | |
| Justice & Public Safety: | | | | | |
| Salaries | 4,474,116 | 4,474,116 | 4,474,125 | 4,239,666 | 4,293,483 |
| Fringe Benefits | 26 | 26 | 26 | 0 | 0 |
| Commodities | 247,164 | 247,164 | 269,061 | 273,114 | 249,366 |
| Services | 1,092,722 | 1,092,722 | 1,201,295 | 1,225,082 | 1,139,706 |
| Capital Outlay | 21,600 | 21,600 | 21,601 | 0 | 15,629 |
| Total Expenditures | 5,835,628 | 5,835,628 | 5,966,108 | 5,737,862 | 5,698,184 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (5,093,910) | (5,093,910) | (5,051,117) | (4,824,462) | (4,781,034) |
| 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 | (5,093,910) | (5,093,910) | (5,051,117) | (4,824,462) | (4,781,034) |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 366,973 | 366,973 | 392,372 | 392,372 | 327,415 |
| 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 | 366,973 | 366,973 | 392,372 | 392,372 | 327,415 |
| EXPENDITURES: | | | | | |
| Justice & Public Safety: | | | | | |
| Salaries | 273,273 | 273,273 | 279,023 | 285,823 | 242,222 |
| Fringe Benefits | 69,367 | 69,367 | 82,051 | 82,051 | 64,917 |
| Commodities | 9,640 | 9,640 | 10,232 | 8,400 | 9,420 |
| Services | 12,172 | 12,172 | 13,633 | 14,010 | 12,368 |
| Capital Outlay | 8,344 | 8,344 | 8,345 | 3,000 | 4,645 |
| Total Expenditures | 372,796 | 372,796 | 393,284 | 393,284 | 333,572 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (5,823) | (5,823) | (912) | (912) | (6,157) |
| 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 | (5,823) | (5,823) | (912) | (912) | (6,157) |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 200 | 200 | 225 |
| Total Revenues | 0 | 0 | 200 | 200 | 225 |
| EXPENDITURES: | | | | | |
| Justice & Public Safety: | | | | | |
| Salaries | 0 | 0 | 0 | 0 | 0 |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 |
| Commodities | 106 | 106 | 350 | 350 | 0 |
| Services | 0 | 0 | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 106 | 106 | 350 | 350 | 0 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (106) | (106) | (150) | (150) | 225 |
| 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 | (106) | (106) | (150) | (150) | 225 |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 61,095 | 61,095 | 57,600 | 57,600 | 65,732 |
| Charges for Services | 13,168 | 13,168 | 10,800 | 10,800 | 3,467 |
| Investment Earnings | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous | 119 | 119 | 21,000 | 21,000 | 5,116 |
| Total Revenues | 74,382 | 74,382 | 89,400 | 89,400 | 74,315 |
| EXPENDITURES: | | | | | |
| Development: | | | | | |
| Salaries | 268,589 | 268,589 | 270,901 | 270,901 | 252,484 |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 |
| Commodities | 3,094 | 3,094 | 7,100 | 6,600 | 4,975 |
| Services | 112,861 | 112,861 | 131,681 | 132,181 | 84,395 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 384,544 | 384,544 | 409,682 | 409,682 | 341,854 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (310,162) | (310,162) | (320,282) | (320,282) | (267,539) |
| 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 | (310,162) | (310,162) | (320,282) | (320,282) | (267,539) |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | Actual (GAAP Basis) | Actual (Budgetary Basis) | Budget (Final) | Budget (Original) | Actual (GAAP Basis) |
| REVENUES: | | | | | |
| Property Tax | \$6,806,396 | \$6,806,396 | \$6,859,902 | \$6,859,902 | \$6,530,841 |
| Hotel / Motel Tax | 29,916 | 29,916 | 13,393 | 13,393 | 6,743 |
| County Auto Rental Tax | 17,570 | 17,570 | 21,530 | 21,530 | 19,633 |
| Intergovernmental Revenue | 11,155,568 | 11,155,568 | 10,862,893 | 10,862,893 | 10,345,634 |
| Fines & Forfeitures | 0 | 0 | 0 | 0 | 0 |
| Licenses & Permits | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 24,860 | 24,860 | 40,000 | 40,000 | 28,140 |
| Investment Earnings | 30,810 | 30,810 | 112,000 | 112,000 | 41,537 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 18,065,120 | 18,065,120 | 17,909,718 | 17,909,718 | 16,972,528 |
| EXPENDITURES: | | | | | |
| General Government: | | | | | |
| Salaries | 0 | 0 | 0 | 89,581 | 0 |
| Fringe Benefits | 411,000 | 418,428 | 418,428 | 396,301 | 369,545 |
| Services | 131,804 | 155,033 | 172,524 | 201,400 | 278,911 |
| Capital Outlay | 0 | 0 | 0 | 0 | 1,950 |
| Justice & Public Safety: | | | | | |
| Salaries | 0 | 0 | 0 | 371,256 | 0 |
| Fringe Benefits | 1,734,127 | 1,734,127 | 1,733,636 | 1,642,422 | 1,568,645 |
| Services | 5,378 | 5,378 | 5,378 | 4,200 | 98,838 |
| Social Services: | | | | | |
| Services | 26,500 | 26,500 | 27,962 | 32,962 | 26,500 |
| Development: | | | | | |
| Fringe Benefits | 27,511 | 27,511 | 27,511 | 26,056 | 25,627 |
| Debt Service: | | | | | |
| Principal Retirement | 0 | 0 | 0 | 0 | 51,360 |
| Interest & Fiscal Charges | 0 | 0 | 0 | 0 | 49 |
| Total Expenditures | 2,336,320 | 2,366,977 | 2,385,439 | 2,764,178 | 2,421,425 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 15,728,800 | 15,698,143 | 15,524,279 | 15,145,540 | 14,551,103 |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 181,789 | 212,446 | 497,362 | 497,362 | 262,819 |
| Transfers Out | (157,063) | (157,063) | (245,332) | (383,440) | (781,371) |
| Net Other Financing Sources (Uses) | 24,726 | 55,383 | 252,030 | 113,922 | (518,552) |
| NET CHANGE IN FUND BALANCE | 15,753,526 | 15,753,526 | 15,776,309 | 15,259,462 | 14,032,551 |

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, 2008 and 2007

| | 2008 | 2007 |
|--|---------------|---------------|
| <u>ASSETS</u> | | |
| Cash | \$526,306 | \$188,655 |
| Investments | 1,020,000 | 1,250,000 |
| Receivables, Net of Uncollectible Amounts: | | |
| Property Taxes | 3,430,033 | 3,214,276 |
| Intergovernmental | 0 | 0 |
| Accrued Interest | 1,135 | 2,963 |
| Other | 13,707 | 0 |
| Due From Other Funds | 0 | 0 |
| Total Assets | 4,991,181 | 4,655,894 |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 9,851 | 11,676 |
| Accounts Payable | 20,718 | 7,124 |
| Intergovernmental Payable | 0 | 0 |
| Due To Other Funds | 1,503 | 11,553 |
| Funds Held For Others | 0 | 0 |
| Deferred Revenues | 3,430,033 | 3,214,276 |
| Total Liabilities | 3,462,105 | 3,244,629 |
| FUND BALANCE (DEFICIT): | | |
| Unreserved, Undesignated | 1,529,076 | 1,411,265 |
| Total Fund Balance (Deficit) | 1,529,076 | 1,411,265 |
| Total Liabilities and Fund Balance | 4,991,181 | 4,655,894 |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | Actual (GAAP Basis) | Actual (Budgetary Basis) | Budget (Final) | Budget (Original) | Actual (GAAP Basis) |
| REVENUES: | | | | | |
| Property Tax | \$3,216,041 | \$3,216,041 | \$3,238,878 | \$3,238,878 | \$3,053,988 |
| Public Safety Sales Tax | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental Revenue | 260,055 | 260,055 | 241,670 | 241,670 | 215,443 |
| Fines & Forfeitures | 0 | 0 | 0 | 0 | 0 |
| Licenses & Permits | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 0 | 0 | 0 | 0 | 0 |
| Investment Earnings | 30,787 | 30,787 | 20,000 | 20,000 | 43,610 |
| Miscellaneous | 78,211 | 78,211 | 26,028 | 0 | 1,704 |
| Total Revenues | <u>3,585,094</u> | <u>3,585,094</u> | <u>3,526,576</u> | <u>3,500,548</u> | <u>3,314,745</u> |
| EXPENDITURES: | | | | | |
| Health: | | | | | |
| Salaries | 297,031 | 297,031 | 319,112 | 320,112 | 304,421 |
| Fringe Benefits | 72,500 | 72,500 | 87,075 | 86,075 | 74,441 |
| Commodities | 8,725 | 8,725 | 10,000 | 10,000 | 9,386 |
| Services | 3,096,669 | 3,096,669 | 3,131,805 | 3,074,361 | 2,838,292 |
| Capital Outlay | 2,775 | 2,775 | 10,000 | 10,000 | 4,325 |
| Total Expenditures | <u>3,477,700</u> | <u>3,477,700</u> | <u>3,557,992</u> | <u>3,500,548</u> | <u>3,230,865</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>107,394</u> | <u>107,394</u> | <u>(31,416)</u> | <u>0</u> | <u>83,880</u> |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 10,417 | 10,417 | 10,417 | 0 | 0 |
| Transfers Out | 0 | 0 | 0 | 0 | 0 |
| Net Other Financing Sources (Uses) | <u>10,417</u> | <u>10,417</u> | <u>10,417</u> | <u>0</u> | <u>0</u> |
| NET CHANGE IN FUND BALANCE | 117,811 | 117,811 | (20,999) | 0 | 83,880 |
| FUND BALANCE (DEFICIT)--Beginning of Year | <u>1,411,265</u> | <u>1,411,265</u> | <u>1,411,265</u> | <u>1,411,265</u> | <u>1,327,385</u> |
| FUND BALANCE (DEFICIT)--End of Year | <u>1,529,076</u> | <u>1,529,076</u> | <u>1,390,266</u> | <u>1,411,265</u> | <u>1,411,265</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>1,529,076</u> | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
 DEVELOPMENTAL DISABILITY FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2008 and 2007

| | 2008 | 2007 |
|--|-----------|-----------|
| <u>ASSETS</u> | | |
| Cash | \$606,605 | \$153,603 |
| Investments | 1,020,000 | 1,400,000 |
| Receivables, Net of Uncollectible Amounts: | | |
| Property Taxes | 3,359,238 | 3,146,437 |
| Intergovernmental | 0 | 0 |
| Accrued Interest | 1,135 | 2,963 |
| Other | 0 | 0 |
| Due From Other Funds | 0 | 0 |
| Total Assets | 4,986,978 | 4,703,003 |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 0 | 0 |
| Accounts Payable | 107,114 | 355 |
| Intergovernmental Payable | 0 | 0 |
| Due To Other Funds | 0 | 0 |
| Funds Held For Others | 0 | 0 |
| Deferred Revenues | 3,359,238 | 3,146,437 |
| Total Liabilities | 3,466,352 | 3,146,792 |
| FUND BALANCE (DEFICIT): | | |
| Unreserved, Undesignated | 1,520,626 | 1,556,211 |
| Total Fund Balance (Deficit) | 1,520,626 | 1,556,211 |
| Total Liabilities and Fund Balance | 4,986,978 | 4,703,003 |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------------|-------------------------|---------------------------|
| | Actual (GAAP Basis) | Actual (Budgetary Basis) | Budget (Final) | Budget (Original) | Actual (GAAP Basis) |
| REVENUES: | | | | | |
| Property Tax | \$3,149,804 | \$3,149,804 | \$3,165,430 | \$3,165,430 | \$2,990,820 |
| 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 | 35,035 | 35,035 | 12,500 | 12,500 | 47,078 |
| Miscellaneous | 0 | 0 | 0 | 0 | 12,482 |
| Total Revenues | <u>3,184,839</u> | <u>3,184,839</u> | <u>3,177,930</u> | <u>3,177,930</u> | <u>3,050,380</u> |
| EXPENDITURES: | | | | | |
| Health: | | | | | |
| Salaries | 0 | 0 | 0 | 0 | 0 |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 |
| Commodities | 0 | 0 | 0 | 0 | 0 |
| Services | 3,220,424 | 3,220,424 | 3,242,513 | 3,136,912 | 3,001,204 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | <u>3,220,424</u> | <u>3,220,424</u> | <u>3,242,513</u> | <u>3,136,912</u> | <u>3,001,204</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>(35,585)</u> | <u>(35,585)</u> | <u>(64,583)</u> | <u>41,018</u> | <u>49,176</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>(35,585)</u> | <u>(35,585)</u> | <u>(64,583)</u> | <u>41,018</u> | <u>49,176</u> |
| FUND BALANCE (DEFICIT)--Beginning of Year | <u>1,556,211</u> | <u>1,556,211</u> | <u>1,556,211</u> | <u>1,556,211</u> | <u>1,507,035</u> |
| FUND BALANCE (DEFICIT)--End of Year | <u><u>1,520,626</u></u> | <u><u>1,520,626</u></u> | <u><u>1,491,628</u></u> | <u><u>1,597,229</u></u> | <u><u>1,556,211</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>1,520,626</u></u> | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY MOTOR FUEL TAX FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2008 and 2007

| | 2008 | 2007 |
|--|---------------|---------------|
| <u>ASSETS</u> | | |
| Cash | \$1,861,430 | \$2,218,463 |
| Investments | 6,500,000 | 6,536,000 |
| Receivables, Net of Uncollectible Amounts: | | |
| Property Taxes | 0 | 0 |
| Intergovernmental | 150,998 | 187,238 |
| Accrued Interest | 12,694 | 24,692 |
| Other | 200 | 0 |
| Due From Other Funds | 0 | 0 |
| Total Assets | 8,525,322 | 8,966,393 |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 4,281 | 4,122 |
| Accounts Payable | 570,082 | 247,052 |
| Intergovernmental Payable | 0 | 0 |
| Due To Other Funds | 55,142 | 0 |
| Funds Held For Others | 0 | 0 |
| Deferred Revenues | 0 | 0 |
| Total Liabilities | 629,505 | 251,174 |
| FUND BALANCE (DEFICIT): | | |
| Unreserved, Undesignated | 7,895,817 | 8,715,219 |
| Total Fund Balance (Deficit) | 7,895,817 | 8,715,219 |
| Total Liabilities and Fund Balance | 8,525,322 | 8,966,393 |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 2,669,785 | 2,669,785 | 2,955,655 | 2,955,655 | 2,858,627 |
| Fines & Forfeitures | 0 | 0 | 0 | 0 | 0 |
| Licenses & Permits | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 0 | 0 | 0 | 0 | 0 |
| Investment Earnings | 279,995 | 279,995 | 150,000 | 150,000 | 354,199 |
| Miscellaneous | 200 | 200 | 0 | 0 | 100 |
| Total Revenues | 2,949,980 | 2,949,980 | 3,105,655 | 3,105,655 | 3,212,926 |
| EXPENDITURES: | | | | | |
| Highways & Bridges: | | | | | |
| Salaries | 121,819 | 121,819 | 121,821 | 121,781 | 117,799 |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 |
| Commodities | 0 | 0 | 0 | 0 | 0 |
| Services | 1,132,820 | 1,132,820 | 1,269,210 | 1,385,000 | 538,213 |
| Capital Outlay | 2,139,743 | 2,139,743 | 2,140,749 | 2,400,000 | 484,235 |
| Total Expenditures | 3,394,382 | 3,394,382 | 3,531,780 | 3,906,781 | 1,140,247 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (444,402) | (444,402) | (426,125) | (801,126) | 2,072,679 |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | 0 |
| Transfers Out | (375,000) | (375,000) | (375,001) | 0 | 0 |
| Net Other Financing Sources (Uses) | (375,000) | (375,000) | (375,001) | 0 | 0 |
| NET CHANGE IN FUND BALANCE | (819,402) | (819,402) | (801,126) | (801,126) | 2,072,679 |
| FUND BALANCE (DEFICIT)--Beginning of Year | 8,715,219 | 8,715,219 | 8,715,219 | 8,715,219 | 6,642,540 |
| FUND BALANCE (DEFICIT)--End of Year | 7,895,817 | 7,895,817 | 7,914,093 | 7,914,093 | 8,715,219 |
| 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) | | 7,895,817 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
 REGIONAL PLANNING COMMISSION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2008 and 2007

| | 2008 | 2007 |
|--|-----------|-----------|
| <u>ASSETS</u> | | |
| Cash | \$326,288 | \$293,428 |
| Investments | 0 | 0 |
| Receivables, Net of Uncollectible Amounts: | | |
| Property Taxes | 0 | 0 |
| Intergovernmental | 857,876 | 817,918 |
| Accrued Interest | 0 | 0 |
| Other | 10,465 | 2,845 |
| Due From Other Funds | 39,224 | 76,117 |
| Advances to Other Funds | 225,000 | 255,000 |
| Total Assets | 1,458,853 | 1,445,308 |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 91,654 | 90,035 |
| Accounts Payable | 750,847 | 264,677 |
| Intergovernmental Payable | 0 | 0 |
| Due To Other Funds | 64,268 | 151,722 |
| Funds Held For Others | 0 | 0 |
| Deferred Revenues | 0 | 0 |
| Total Liabilities | 906,769 | 506,434 |
| FUND BALANCE (DEFICIT): | | |
| Reserved for Long Term Receivables | 225,000 | 255,000 |
| Unreserved, Undesignated | 327,084 | 683,874 |
| Total Fund Balance (Deficit) | 552,084 | 938,874 |
| Total Liabilities and Fund Balance | 1,458,853 | 1,445,308 |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 6,376,321 | 6,376,321 | 11,669,507 | 10,802,924 | 5,785,373 |
| Fines & Forfeitures | 0 | 0 | 0 | 0 | 0 |
| Licenses & Permits | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 1,116,499 | 1,116,499 | 1,568,321 | 1,153,071 | 859,529 |
| Investment Earnings | 11,179 | 11,179 | 0 | 0 | 1,479 |
| Miscellaneous | 95,868 | 95,868 | 57,770 | 57,770 | 58,011 |
| Total Revenues | 7,599,867 | 7,599,867 | 13,295,598 | 12,013,765 | 6,704,392 |
| EXPENDITURES: | | | | | |
| Development: | | | | | |
| Salaries | 2,301,958 | 2,301,958 | 3,852,400 | 3,654,650 | 1,945,899 |
| Fringe Benefits | 504,276 | 504,276 | 508,994 | 513,500 | 496,726 |
| Commodities | 135,325 | 135,325 | 382,544 | 315,945 | 150,565 |
| Services | 5,028,892 | 5,028,892 | 8,608,608 | 7,608,705 | 3,432,409 |
| Capital Outlay | 156,537 | 156,537 | 297,330 | 131,850 | 194,384 |
| Total Expenditures | 8,126,988 | 8,126,988 | 13,649,876 | 12,224,650 | 6,219,983 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (527,121) | (527,121) | (354,278) | (210,885) | 484,409 |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 382,683 | 409,928 | 807,700 | 807,700 | 767,613 |
| Transfers Out | (242,352) | (242,352) | (368,507) | (302,500) | (327,171) |
| Net Other Financing Sources (Uses) | 140,331 | 167,576 | 439,193 | 505,200 | 440,442 |
| NET CHANGE IN FUND BALANCE | (386,790) | (359,545) | 84,915 | 294,315 | 924,851 |
| FUND BALANCE (DEFICIT)--Beginning of Year | 938,874 | 380,307 | 380,307 | 380,307 | 14,023 |
| FUND BALANCE (DEFICIT)--End of Year | 552,084 | 20,762 | 465,222 | 674,622 | 938,874 |
| Revenues/Sources Conversion to GAAP Basis | | (27,245) | | | |
| Expenditures/Uses Conversion to GAAP Basis | | 0 | | | |
| Beginning Fund Balance Conversion to GAAP Basis | | 558,567 | | | |
| GAAP Basis Fund Balance (Deficit) | | 552,084 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
 REGIONAL PLANNING COMMISSION ECONOMIC DEVELOPMENT LOAN FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2008 and 2007

| | 2008 | 2007 |
|---|-----------|-----------|
| <u>ASSETS</u> | | |
| Cash | \$150,793 | \$16,916 |
| Investments | 0 | 1,100,000 |
| Receivables, Net of Uncollectible Amounts: | | |
| Property Taxes | 0 | 0 |
| Intergovernmental | 57,001 | 0 |
| Program Loans--Current Portion | 412,576 | 399,513 |
| Accrued Interest | 10,744 | 16,134 |
| Other | 0 | 0 |
| Due From Other Funds | 0 | 4,375 |
| Program Loans Receivable--Long Term Portion | 5,300,413 | 4,224,360 |
| Total Assets | 5,931,527 | 5,761,298 |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 0 | 0 |
| Accounts Payable | 0 | 0 |
| Intergovernmental Payable | 0 | 0 |
| Due To Other Funds | 20,072 | 12,911 |
| Funds Held For Others | 0 | 0 |
| Deferred Revenues | 1,731 | 0 |
| Advances from Other Funds | 225,000 | 255,000 |
| Total Liabilities | 246,803 | 267,911 |
| FUND BALANCE (DEFICIT): | | |
| Reserved for Long Term Receivables | 5,300,413 | 4,224,360 |
| Unreserved, Undesignated | 384,311 | 1,269,027 |
| Total Fund Balance (Deficit) | 5,684,724 | 5,493,387 |
| Total Liabilities and Fund Balance | 5,931,527 | 5,761,298 |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 200,954 | 200,954 | 1,200,000 | 1,165,000 | 50,847 |
| 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 | 205,619 | 205,619 | 124,000 | 122,500 | 168,191 |
| Investment Earnings | 25,754 | 25,754 | 147,000 | 147,000 | 128,837 |
| Miscellaneous | 5,000 | 5,000 | 0 | 0 | 14,787 |
| Total Revenues | 437,327 | 437,327 | 1,471,000 | 1,434,500 | 362,662 |
| EXPENDITURES: | | | | | |
| Development: | | | | | |
| Salaries | 0 | 0 | 0 | 0 | 0 |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 |
| Commodities | 0 | 0 | 0 | 0 | 0 |
| Services | 0 | 0 | 157,500 | 150,000 | 0 |
| Bad Debts | 85,689 | 85,689 | 235,000 | 235,000 | 92,666 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 85,689 | 85,689 | 392,500 | 385,000 | 92,666 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 351,638 | 351,638 | 1,078,500 | 1,049,500 | 269,996 |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | 0 |
| Transfers Out | (160,301) | (160,301) | (516,200) | (511,200) | (459,927) |
| Net Other Financing Sources (Uses) | (160,301) | (160,301) | (516,200) | (511,200) | (459,927) |
| NET CHANGE IN FUND BALANCE | 191,337 | 191,337 | 562,300 | 538,300 | (189,931) |
| FUND BALANCE (DEFICIT)--Beginning of Year | 5,493,387 | 5,493,387 | 5,493,387 | 5,493,387 | 5,683,318 |
| FUND BALANCE (DEFICIT)--End of Year | 5,684,724 | 5,684,724 | 6,055,687 | 6,031,687 | 5,493,387 |
| 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) | | 5,684,724 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
GEOGRAPHIC INFORMATION SYSTEM FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2008 and 2007

| | 2008 | 2007 |
|--|-------------|-------------|
| <u>ASSETS</u> | | |
| Cash | \$359,831 | \$106,168 |
| Investments | 0 | 450,000 |
| Receivables, Net of Uncollectible Amounts: | | |
| Property Taxes | 0 | 0 |
| Intergovernmental | 5,999 | 0 |
| Accrued Interest | 0 | 6,353 |
| Other | 0 | 0 |
| Due From Other Funds | 16,008 | 22,043 |
| Total Assets | 381,838 | 584,564 |
| <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 | 29,760 |
| Funds Held For Others | 0 | 0 |
| Deferred Revenues | 0 | 0 |
| Total Liabilities | 0 | 29,760 |
| FUND BALANCE (DEFICIT): | | |
| Unreserved, Undesignated | 381,838 | 554,804 |
| Total Fund Balance (Deficit) | 381,838 | 554,804 |
| Total Liabilities and Fund Balance | 381,838 | 584,564 |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 5,999 | 5,999 | 0 | 0 | 0 |
| Fines & Forfeitures | 0 | 0 | 0 | 0 | 0 |
| Licenses & Permits | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 279,329 | 279,329 | 295,000 | 295,000 | 304,018 |
| Investment Earnings | 13,361 | 13,361 | 22,000 | 22,000 | 27,566 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 298,689 | 298,689 | 317,000 | 317,000 | 331,584 |
| EXPENDITURES: | | | | | |
| General Government: | | | | | |
| Salaries | 0 | 0 | 0 | 0 | 0 |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 |
| Commodities | 0 | 0 | 0 | 0 | 0 |
| Services | 443,265 | 443,265 | 498,474 | 498,474 | 275,867 |
| Capital Outlay | 0 | 0 | 7,500 | 7,500 | 0 |
| Total Expenditures | 443,265 | 443,265 | 505,974 | 505,974 | 275,867 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (144,576) | (144,576) | (188,974) | (188,974) | 55,717 |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | 0 |
| Transfers Out | (28,390) | (28,390) | (58,800) | (58,800) | (49,200) |
| Net Other Financing Sources (Uses) | (28,390) | (28,390) | (58,800) | (58,800) | (49,200) |
| NET CHANGE IN FUND BALANCE | (172,966) | (172,966) | (247,774) | (247,774) | 6,517 |
| FUND BALANCE (DEFICIT)--Beginning of Year | 554,804 | 554,804 | 554,804 | 554,804 | 548,287 |
| FUND BALANCE (DEFICIT)--End of Year | 381,838 | 381,838 | 307,030 | 307,030 | 554,804 |
| 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) | | 381,838 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
WORKING CASH FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2008 and 2007

| | 2008 | 2007 |
|--|-----------|----------|
| <u>ASSETS</u> | | |
| Cash | \$389,166 | \$11,452 |
| Investments | 0 | 385,000 |
| 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 | 389,166 | 396,452 |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 0 | 0 |
| Accounts Payable | 0 | 0 |
| Intergovernmental Payable | 0 | 0 |
| Due To Other Funds | 11,452 | 18,738 |
| Funds Held For Others | 0 | 0 |
| Deferred Revenues | 0 | 0 |
| Total Liabilities | 11,452 | 18,738 |
| FUND BALANCE (DEFICIT): | | |
| Unreserved, Undesignated | 377,714 | 377,714 |
| Total Fund Balance (Deficit) | 377,714 | 377,714 |
| Total Liabilities and Fund Balance | 389,166 | 396,452 |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 11,452 | 11,452 | 12,000 | 12,000 | 18,738 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 11,452 | 11,452 | 12,000 | 12,000 | 18,738 |
| 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 | 11,452 | 11,452 | 12,000 | 12,000 | 18,738 |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | 0 |
| Transfers Out | (11,452) | (11,452) | (12,000) | (12,000) | (18,738) |
| Net Other Financing Sources (Uses) | (11,452) | (11,452) | (12,000) | (12,000) | (18,738) |
| NET CHANGE IN FUND BALANCE | 0 | 0 | 0 | 0 | 0 |
| FUND BALANCE (DEFICIT)--Beginning of Year | 377,714 | 377,714 | 377,714 | 377,714 | 377,714 |
| FUND BALANCE (DEFICIT)--End of Year | 377,714 | 377,714 | 377,714 | 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 SURCHARGE FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2008 and 2007

| | 2008 | 2007 |
|--|---------|-------|
| <u>ASSETS</u> | | |
| Cash | \$1,090 | \$438 |
| 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 | 1,090 | 438 |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 0 | 0 |
| Accounts Payable | 569 | 206 |
| Intergovernmental Payable | 0 | 0 |
| Due To Other Funds | 0 | 0 |
| Funds Held For Others | 0 | 0 |
| Deferred Revenues | 0 | 0 |
| Total Liabilities | 569 | 206 |
| FUND BALANCE (DEFICIT): | | |
| Unreserved, Undesignated | 521 | 232 |
| Total Fund Balance (Deficit) | 521 | 232 |
| Total Liabilities and Fund Balance | 1,090 | 438 |

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY CLERK SURCHARGE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 5,136 | 5,136 | 4,000 | 4,000 | 2,492 |
| Investment Earnings | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 5,136 | 5,136 | 4,000 | 4,000 | 2,492 |
| EXPENDITURES: | | | | | |
| General Government: | | | | | |
| Salaries | 0 | 0 | 0 | 0 | 0 |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 |
| Commodities | 0 | 0 | 0 | 0 | 0 |
| Services | 4,847 | 4,847 | 10,000 | 4,000 | 2,260 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 4,847 | 4,847 | 10,000 | 4,000 | 2,260 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 289 | 289 | (6,000) | 0 | 232 |
| 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 | 289 | 289 | (6,000) | 0 | 232 |
| FUND BALANCE (DEFICIT)--Beginning of Year | 232 | 232 | 232 | 232 | 0 |
| FUND BALANCE (DEFICIT)--End of Year | 521 | 521 | (5,768) | 232 | 232 |
| 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) | | 521 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
 RECORDER'S AUTOMATION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2008 and 2007

| | 2008 | 2007 |
|--|-----------|-----------|
| <u>ASSETS</u> | | |
| Cash | \$399,939 | \$269,887 |
| Investments | 225,000 | 350,000 |
| Receivables, Net of Uncollectible Amounts: | | |
| Property Taxes | 0 | 0 |
| Intergovernmental | 0 | 0 |
| Accrued Interest | 1,324 | 4,840 |
| Other | 0 | 0 |
| Due From Other Funds | 14,444 | 17,862 |
| Total Assets | 640,707 | 642,589 |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 2,507 | 2,030 |
| Accounts Payable | 16,150 | 2,946 |
| Intergovernmental Payable | 0 | 0 |
| Due To Other Funds | 365 | 1,385 |
| Funds Held For Others | 0 | 0 |
| Deferred Revenues | 0 | 0 |
| Total Liabilities | 19,022 | 6,361 |
| FUND BALANCE (DEFICIT): | | |
| Unreserved, Undesignated | 621,685 | 636,228 |
| Total Fund Balance (Deficit) | 621,685 | 636,228 |
| Total Liabilities and Fund Balance | 640,707 | 642,589 |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 139,738 | 139,738 | 120,000 | 120,000 | 151,724 |
| Investment Earnings | 16,299 | 16,299 | 28,000 | 28,000 | 28,489 |
| Miscellaneous | 73,875 | 73,875 | 60,000 | 60,000 | 66,783 |
| Total Revenues | 229,912 | 229,912 | 208,000 | 208,000 | 246,996 |
| EXPENDITURES: | | | | | |
| General Government: | | | | | |
| Salaries | 60,804 | 60,804 | 66,530 | 66,530 | 54,236 |
| Fringe Benefits | 15,137 | 15,137 | 22,631 | 22,631 | 14,669 |
| Commodities | 8,911 | 8,911 | 9,582 | 21,350 | 8,148 |
| Services | 111,986 | 111,986 | 114,378 | 100,510 | 79,267 |
| Capital Outlay | 47,617 | 47,617 | 47,900 | 50,000 | 38,760 |
| Total Expenditures | 244,455 | 244,455 | 261,021 | 261,021 | 195,080 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (14,543) | (14,543) | (53,021) | (53,021) | 51,916 |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | 0 |
| Transfers Out | 0 | 0 | 0 | 0 | 0 |
| Net Other Financing Sources (Uses) | 0 | 0 | 0 | 0 | 0 |
| NET CHANGE IN FUND BALANCE | (14,543) | (14,543) | (53,021) | (53,021) | 51,916 |
| FUND BALANCE (DEFICIT)--Beginning of Year | 636,228 | 636,228 | 636,228 | 636,228 | 584,312 |
| FUND BALANCE (DEFICIT)--End of Year | 621,685 | 621,685 | 583,207 | 583,207 | 636,228 |
| 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) | | 621,685 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
TAX SALE AUTOMATION FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2008 and 2007

| | 2008 | 2007 |
|--|----------|----------|
| <u>ASSETS</u> | | |
| Cash | \$64,847 | \$58,835 |
| 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 | 64,847 | 58,835 |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 0 | 0 |
| Accounts Payable | 8,687 | 0 |
| Intergovernmental Payable | 0 | 0 |
| Due To Other Funds | 0 | 0 |
| Funds Held For Others | 0 | 0 |
| Deferred Revenues | 0 | 0 |
| Total Liabilities | 8,687 | 0 |
| FUND BALANCE (DEFICIT): | | |
| Unreserved, Undesignated | 56,160 | 58,835 |
| Total Fund Balance (Deficit) | 56,160 | 58,835 |
| Total Liabilities and Fund Balance | 64,847 | 58,835 |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 25,961 | 25,961 | 20,600 | 20,600 | 25,977 |
| Investment Earnings | 1,155 | 1,155 | 1,700 | 1,700 | 2,401 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 27,116 | 27,116 | 22,300 | 22,300 | 28,378 |
| EXPENDITURES: | | | | | |
| General Government: | | | | | |
| Salaries | 6,209 | 6,209 | 9,000 | 9,000 | 4,109 |
| Fringe Benefits | 673 | 673 | 1,071 | 1,071 | 466 |
| Commodities | 710 | 710 | 765 | 2,000 | 1,140 |
| Services | 11,613 | 11,613 | 11,779 | 7,673 | 12,342 |
| Capital Outlay | 10,586 | 10,586 | 7,156 | 4,527 | 3,464 |
| Total Expenditures | 29,791 | 29,791 | 29,771 | 24,271 | 21,521 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (2,675) | (2,675) | (7,471) | (1,971) | 6,857 |
| 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 | (2,675) | (2,675) | (7,471) | (1,971) | 6,857 |
| FUND BALANCE (DEFICIT)--Beginning of Year | 58,835 | 58,835 | 58,835 | 58,835 | 51,978 |
| FUND BALANCE (DEFICIT)--End of Year | 56,160 | 56,160 | 51,364 | 56,864 | 58,835 |
| 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) | | 56,160 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
PROPERTY TAX INTEREST FEE FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2008 and 2007

| | 2008 | 2007 |
|--|----------|----------|
| <u>ASSETS</u> | | |
| Cash | \$50,339 | \$62,487 |
| 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 | 150,339 | 162,487 |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 0 | 0 |
| Accounts Payable | 0 | 0 |
| Intergovernmental Payable | 0 | 0 |
| Due To Other Funds | 57,712 | 62,000 |
| Funds Held For Others | 0 | 0 |
| Deferred Revenues | 0 | 0 |
| Total Liabilities | 57,712 | 62,000 |
| FUND BALANCE (DEFICIT): | | |
| Unreserved, Undesignated | 92,627 | 100,487 |
| Total Fund Balance (Deficit) | 92,627 | 100,487 |
| Total Liabilities and Fund Balance | 150,339 | 162,487 |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 46,140 | 46,140 | 36,000 | 36,000 | 48,360 |
| Investment Earnings | 3,712 | 3,712 | 5,000 | 5,000 | 8,055 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 49,852 | 49,852 | 41,000 | 41,000 | 56,415 |
| 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 | 49,852 | 49,852 | 41,000 | 41,000 | 56,415 |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | 0 |
| Transfers Out | (57,712) | (57,712) | (57,713) | (40,000) | (102,000) |
| Net Other Financing Sources (Uses) | (57,712) | (57,712) | (57,713) | (40,000) | (102,000) |
| NET CHANGE IN FUND BALANCE | (7,860) | (7,860) | (16,713) | 1,000 | (45,585) |
| FUND BALANCE (DEFICIT)--Beginning of Year | 100,487 | 100,487 | 100,487 | 100,487 | 146,072 |
| FUND BALANCE (DEFICIT)--End of Year | 92,627 | 92,627 | 83,774 | 101,487 | 100,487 |
| 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) | | 92,627 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
 ELECTION ASSISTANCE / ACCESSIBILITY GRANT FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2008 and 2007

| | 2008 | 2007 |
|--|----------|----------|
| <u>ASSETS</u> | | |
| Cash | \$13,682 | \$13,297 |
| Investments | 0 | 0 |
| Receivables, Net of Uncollectible Amounts: | | |
| Property Taxes | 0 | 0 |
| Intergovernmental | 92,081 | 12,412 |
| Accrued Interest | 0 | 0 |
| Other | 0 | 0 |
| Due From Other Funds | 0 | 0 |
| Total Assets | 105,763 | 25,709 |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 0 | 0 |
| Accounts Payable | 1,000 | 2,383 |
| Intergovernmental Payable | 0 | 0 |
| Due To Other Funds | 92,081 | 0 |
| Funds Held For Others | 0 | 0 |
| Deferred Revenues | 0 | 0 |
| Total Liabilities | 93,081 | 2,383 |
| FUND BALANCE (DEFICIT): | | |
| Unreserved, Undesignated | 12,682 | 23,326 |
| Total Fund Balance (Deficit) | 12,682 | 23,326 |
| Total Liabilities and Fund Balance | 105,763 | 25,709 |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 144,414 | 144,414 | 167,382 | 20,000 | 18,812 |
| Fines & Forfeitures | 0 | 0 | 0 | 0 | 0 |
| Licenses & Permits | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 0 | 0 | 0 | 0 | 0 |
| Investment Earnings | 385 | 385 | 0 | 0 | 855 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 144,799 | 144,799 | 167,382 | 20,000 | 19,667 |
| EXPENDITURES: | | | | | |
| General Government: | | | | | |
| Salaries | 0 | 0 | 0 | 0 | 0 |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 |
| Commodities | 9,931 | 0 | 0 | 0 | 2,383 |
| Services | 64,025 | 1,000 | 52,588 | 15,000 | 12,973 |
| Capital Outlay | 69,075 | 49,950 | 49,950 | 0 | 0 |
| Total Expenditures | 143,031 | 50,950 | 102,538 | 15,000 | 15,356 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 1,768 | 93,849 | 64,844 | 5,000 | 4,311 |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | 0 |
| Transfers Out | (12,412) | (104,493) | (109,794) | 0 | 0 |
| Net Other Financing Sources (Uses) | (12,412) | (104,493) | (109,794) | 0 | 0 |
| NET CHANGE IN FUND BALANCE | (10,644) | (10,644) | (44,950) | 5,000 | 4,311 |
| FUND BALANCE (DEFICIT)--Beginning of Year | 23,326 | 23,326 | 23,326 | 23,326 | 19,015 |
| FUND BALANCE (DEFICIT)--End of Year | 12,682 | 12,682 | (21,624) | 28,326 | 23,326 |
| 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) | | 12,682 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY CLERK'S AUTOMATION FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2008 and 2007

| | 2008 | 2007 |
|--|----------|----------|
| <u>ASSETS</u> | | |
| Cash | \$36,921 | \$96,300 |
| 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 | 22,950 | 0 |
| Total Assets | 59,871 | 96,300 |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 563 | 561 |
| Accounts Payable | 10,495 | 1,041 |
| Intergovernmental Payable | 0 | 0 |
| Due To Other Funds | 73 | 171 |
| Funds Held For Others | 0 | 0 |
| Deferred Revenues | 0 | 0 |
| Total Liabilities | 11,131 | 1,773 |
| FUND BALANCE (DEFICIT): | | |
| Unreserved, Undesignated | 48,740 | 94,527 |
| Total Fund Balance (Deficit) | 48,740 | 94,527 |
| Total Liabilities and Fund Balance | 59,871 | 96,300 |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 22,836 | 22,836 | 20,000 | 20,000 | 26,322 |
| Investment Earnings | 1,963 | 1,963 | 3,000 | 3,000 | 4,019 |
| Miscellaneous | 6,173 | 6,173 | 3,000 | 3,000 | 7,286 |
| Total Revenues | 30,972 | 30,972 | 26,000 | 26,000 | 37,627 |
| EXPENDITURES: | | | | | |
| General Government: | | | | | |
| Salaries | 16,625 | 16,625 | 17,792 | 11,565 | 7,900 |
| Fringe Benefits | 2,124 | 2,124 | 2,173 | 400 | 1,274 |
| Commodities | 13,175 | 13,175 | 19,000 | 14,000 | 26,318 |
| Services | 36,558 | 40,383 | 47,420 | 6,000 | 980 |
| Capital Outlay | 8,277 | 27,402 | 39,980 | 25,000 | 0 |
| Total Expenditures | 76,759 | 99,709 | 126,365 | 56,965 | 36,472 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (45,787) | (68,737) | (100,365) | (30,965) | 1,155 |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 0 | 22,950 | 22,500 | 0 | 0 |
| Transfers Out | 0 | 0 | 0 | 0 | 0 |
| Net Other Financing Sources (Uses) | 0 | 22,950 | 22,500 | 0 | 0 |
| NET CHANGE IN FUND BALANCE | (45,787) | (45,787) | (77,865) | (30,965) | 1,155 |
| FUND BALANCE (DEFICIT)--Beginning of Year | 94,527 | 94,527 | 94,527 | 94,527 | 93,372 |
| FUND BALANCE (DEFICIT)--End of Year | 48,740 | 48,740 | 16,662 | 63,562 | 94,527 |
| 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) | | 48,740 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
SOLID WASTE MANAGEMENT FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2008 and 2007

| | 2008 | 2007 |
|--|----------|----------|
| <u>ASSETS</u> | | |
| Cash | \$69,698 | \$72,306 |
| 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 | 69,698 | 72,306 |
| <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 | 69,698 | 72,306 |
| Total Fund Balance (Deficit) | 69,698 | 72,306 |
| Total Liabilities and Fund Balance | 69,698 | 72,306 |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 953 |
| Fines & Forfeitures | 0 | 0 | 0 | 0 | 0 |
| Licenses & Permits | 1,250 | 1,250 | 1,400 | 1,400 | 1,400 |
| Charges for Services | 1,273 | 1,273 | 1,273 | 0 | 0 |
| Investment Earnings | 1,532 | 1,532 | 2,936 | 2,936 | 3,042 |
| Miscellaneous | 3,425 | 3,425 | 3,425 | 0 | 0 |
| Total Revenues | 7,480 | 7,480 | 9,034 | 4,336 | 5,395 |
| EXPENDITURES: | | | | | |
| General Government: | | | | | |
| Salaries | 0 | 0 | 0 | 0 | 0 |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 |
| Commodities | 338 | 338 | 535 | 500 | 719 |
| Services | 6,708 | 6,708 | 7,233 | 2,675 | 3,227 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 7,046 | 7,046 | 7,768 | 3,175 | 3,946 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 434 | 434 | 1,266 | 1,161 | 1,449 |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | 0 |
| Transfers Out | (3,042) | (3,042) | (3,041) | (2,936) | (2,492) |
| Net Other Financing Sources (Uses) | (3,042) | (3,042) | (3,041) | (2,936) | (2,492) |
| NET CHANGE IN FUND BALANCE | (2,608) | (2,608) | (1,775) | (1,775) | (1,043) |
| FUND BALANCE (DEFICIT)--Beginning of Year | 72,306 | 72,306 | 72,306 | 72,306 | 73,349 |
| FUND BALANCE (DEFICIT)--End of Year | 69,698 | 69,698 | 70,531 | 70,531 | 72,306 |
| 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) | | 69,698 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
ANIMAL CONTROL FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2008 and 2007

| | 2008 | 2007 |
|--|-----------|----------|
| <u>ASSETS</u> | | |
| Cash | \$105,252 | \$76,289 |
| Investments | 0 | 0 |
| Receivables, Net of Uncollectible Amounts: | | |
| Property Taxes | 0 | 0 |
| Intergovernmental | 1,730 | 26,112 |
| Accrued Interest | 0 | 0 |
| Other | 4,135 | 549 |
| Due From Other Funds | 0 | 0 |
| Total Assets | 111,117 | 102,950 |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 10,483 | 8,995 |
| Accounts Payable | 9,598 | 9,605 |
| Intergovernmental Payable | 0 | 0 |
| Due To Other Funds | 15,207 | 31,235 |
| Funds Held For Others | 0 | 0 |
| Deferred Revenues | 0 | 0 |
| Total Liabilities | 35,288 | 49,835 |
| FUND BALANCE (DEFICIT): | | |
| Unreserved, Undesignated | 75,829 | 53,115 |
| Total Fund Balance (Deficit) | 75,829 | 53,115 |
| Total Liabilities and Fund Balance | 111,117 | 102,950 |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 213,695 | 213,695 | 198,956 | 198,956 | 198,545 |
| Fines & Forfeitures | 6,023 | 6,023 | 8,000 | 8,000 | 7,008 |
| Licenses & Permits | 224,518 | 224,518 | 220,000 | 220,000 | 210,405 |
| Charges for Services | 49,162 | 49,162 | 43,400 | 43,400 | 47,955 |
| Investment Earnings | 1,581 | 1,581 | 3,750 | 3,750 | 3,503 |
| Miscellaneous | 3,120 | 3,120 | 2,990 | 0 | 393 |
| Total Revenues | 498,099 | 498,099 | 477,096 | 474,106 | 467,809 |
| EXPENDITURES: | | | | | |
| Justice & Public Safety: | | | | | |
| Salaries | 263,471 | 263,471 | 287,707 | 287,707 | 237,473 |
| Fringe Benefits | 88,537 | 88,537 | 110,455 | 110,455 | 86,765 |
| Commodities | 54,607 | 54,607 | 59,035 | 58,650 | 52,407 |
| Services | 67,535 | 67,535 | 69,956 | 68,600 | 62,855 |
| Capital Outlay | 1,235 | 1,235 | 1,249 | 0 | 6,497 |
| Total Expenditures | 475,385 | 475,385 | 528,402 | 525,412 | 445,997 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 22,714 | 22,714 | (51,306) | (51,306) | 21,812 |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | 0 |
| Transfers Out | 0 | 0 | 0 | 0 | (22,584) |
| Net Other Financing Sources (Uses) | 0 | 0 | 0 | 0 | (22,584) |
| NET CHANGE IN FUND BALANCE | 22,714 | 22,714 | (51,306) | (51,306) | (772) |
| FUND BALANCE (DEFICIT)--Beginning of Year | 53,115 | 53,115 | 53,115 | 53,115 | 53,887 |
| FUND BALANCE (DEFICIT)--End of Year | 75,829 | 75,829 | 1,809 | 1,809 | 53,115 |
| 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) | | 75,829 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
LAW LIBRARY FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2008 and 2007

| | 2008 | 2007 |
|--|-----------|-----------|
| <u>ASSETS</u> | | |
| Cash | \$147,808 | \$138,061 |
| 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 | 147,808 | 138,061 |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 467 | 384 |
| Accounts Payable | 3,017 | 3,226 |
| Intergovernmental Payable | 0 | 0 |
| Due To Other Funds | 73 | 185 |
| Funds Held For Others | 0 | 0 |
| Deferred Revenues | 0 | 0 |
| Total Liabilities | 3,557 | 3,795 |
| FUND BALANCE (DEFICIT): | | |
| Unreserved, Undesignated | 144,251 | 134,266 |
| Total Fund Balance (Deficit) | 144,251 | 134,266 |
| Total Liabilities and Fund Balance | 147,808 | 138,061 |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 72,485 | 72,485 | 66,000 | 66,000 | 78,204 |
| Investment Earnings | 2,961 | 2,961 | 225 | 225 | 4,748 |
| Miscellaneous | 0 | 0 | 4,750 | 0 | 0 |
| | <u>75,446</u> | <u>75,446</u> | <u>70,975</u> | <u>66,225</u> | <u>82,952</u> |
| EXPENDITURES: | | | | | |
| Justice & Public Safety: | | | | | |
| Salaries | 12,137 | 12,137 | 12,137 | 12,137 | 9,931 |
| Fringe Benefits | 1,864 | 1,864 | 1,925 | 1,925 | 1,656 |
| Commodities | 36,868 | 36,868 | 43,250 | 40,500 | 35,657 |
| Services | 1,592 | 1,592 | 2,100 | 100 | 132 |
| Capital Outlay | 0 | 0 | 0 | 0 | 3,930 |
| | <u>52,461</u> | <u>52,461</u> | <u>59,412</u> | <u>54,662</u> | <u>51,306</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>22,985</u> | <u>22,985</u> | <u>11,563</u> | <u>11,563</u> | <u>31,646</u> |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | 0 |
| Transfers Out | (13,000) | (13,000) | (13,000) | (13,000) | (10,000) |
| | <u>(13,000)</u> | <u>(13,000)</u> | <u>(13,000)</u> | <u>(13,000)</u> | <u>(10,000)</u> |
| NET CHANGE IN FUND BALANCE | 9,985 | 9,985 | (1,437) | (1,437) | 21,646 |
| FUND BALANCE (DEFICIT)--Beginning of Year | <u>134,266</u> | <u>134,266</u> | <u>134,266</u> | <u>134,266</u> | <u>112,620</u> |
| FUND BALANCE (DEFICIT)--End of Year | <u>144,251</u> | <u>144,251</u> | <u>132,829</u> | <u>132,829</u> | <u>134,266</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>144,251</u> | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
PUBLIC SAFETY SALES TAX FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2008 and 2007

| | 2008 | 2007 |
|--|-------------|-----------|
| <u>ASSETS</u> | | |
| Cash | \$2,262,036 | \$331,776 |
| Investments | 2,522,000 | 5,755,000 |
| Receivables, Net of Uncollectible Amounts: | | |
| Property Taxes | 0 | 0 |
| Intergovernmental | 376,939 | 371,569 |
| Accrued Interest | 21,749 | 60,722 |
| Other | 0 | 0 |
| Due From Other Funds | 0 | 31,200 |
| Total Assets | 5,182,724 | 6,550,267 |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 0 | 0 |
| Accounts Payable | 1,375 | 0 |
| Intergovernmental Payable | 0 | 0 |
| Due To Other Funds | 54,194 | 858,900 |
| Funds Held For Others | 0 | 21,657 |
| Deferred Revenues | 0 | 0 |
| Total Liabilities | 55,569 | 880,557 |
| FUND BALANCE (DEFICIT): | | |
| Reserved for Debt Service | 1,717,609 | 1,308,700 |
| Unreserved, Undesignated | 3,409,546 | 4,361,010 |
| Total Fund Balance (Deficit) | 5,127,155 | 5,669,710 |
| Total Liabilities and Fund Balance | 5,182,724 | 6,550,267 |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|--------------------|----------------------|---------------------------|
| | 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 | 4,513,665 | 4,513,665 | 4,531,142 | 4,531,142 | 4,325,591 |
| 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 | 143,496 | 143,496 | 206,413 | 206,413 | 227,348 |
| Miscellaneous | 0 | 0 | 0 | 0 | 1,112 |
| Total Revenues | 4,657,161 | 4,657,161 | 4,737,555 | 4,737,555 | 4,554,051 |
| EXPENDITURES: | | | | | |
| Justice & Public Safety: | | | | | |
| Salaries | 0 | 0 | 0 | 0 | 0 |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 |
| Commodities | 0 | 0 | 0 | 0 | 34 |
| Services | 240,633 | 240,633 | 527,336 | 527,336 | 238,476 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| Debt Service: | | | | | |
| Principal Retirement | 443,777 | 443,777 | 448,408 | 448,408 | 393,725 |
| Interest & Fiscal Charges | 1,546,150 | 1,546,150 | 1,567,704 | 1,567,704 | 1,367,916 |
| Total Expenditures | 2,230,560 | 2,230,560 | 2,543,448 | 2,543,448 | 2,000,151 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 2,426,601 | 2,426,601 | 2,194,107 | 2,194,107 | 2,553,900 |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 62,400 | 62,400 | 93,600 | 93,600 | 93,600 |
| Transfers Out | (3,031,556) | (3,031,556) | (3,156,780) | (2,026,625) | (2,281,970) |
| Net Other Financing Sources (Uses) | (2,969,156) | (2,969,156) | (3,063,180) | (1,933,025) | (2,188,370) |
| NET CHANGE IN FUND BALANCE | (542,555) | (542,555) | (869,073) | 261,082 | 365,530 |
| FUND BALANCE (DEFICIT)--Beginning of Year | 5,669,710 | 5,669,710 | 5,669,710 | 5,669,710 | 5,304,180 |
| FUND BALANCE (DEFICIT)--End of Year | 5,127,155 | 5,127,155 | 4,800,637 | 5,930,792 | 5,669,710 |
| 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) | | 5,127,155 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
 DELINQUENCY PREVENTION GRANTS FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2008 and 2007

| | 2008 | 2007 |
|--|-----------|-----------|
| <u>ASSETS</u> | | |
| Cash | \$128,027 | \$113,636 |
| 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 | 128,027 | 113,636 |
| <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 | 128,027 | 113,636 |
| Total Fund Balance (Deficit) | 128,027 | 113,636 |
| Total Liabilities and Fund Balance | 128,027 | 113,636 |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 2,486 | 2,486 | 0 | 0 | 2,277 |
| Miscellaneous | 1,707 | 1,707 | 0 | 0 | 0 |
| Total Revenues | 4,193 | 4,193 | 0 | 0 | 2,277 |
| EXPENDITURES: | | | | | |
| Justice & Public Safety: | | | | | |
| Salaries | 0 | 0 | 0 | 0 | 0 |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 |
| Commodities | 0 | 0 | 0 | 0 | 0 |
| Services | 206,082 | 206,082 | 214,529 | 214,529 | 201,399 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 206,082 | 206,082 | 214,529 | 214,529 | 201,399 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (201,889) | (201,889) | (214,529) | (214,529) | (199,122) |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 216,280 | 216,280 | 214,529 | 214,529 | 211,022 |
| Transfers Out | 0 | 0 | 0 | 0 | 0 |
| Net Other Financing Sources (Uses) | 216,280 | 216,280 | 214,529 | 214,529 | 211,022 |
| NET CHANGE IN FUND BALANCE | 14,391 | 14,391 | 0 | 0 | 11,900 |
| FUND BALANCE (DEFICIT)--Beginning of Year | 113,636 | 113,636 | 113,636 | 113,636 | 101,736 |
| FUND BALANCE (DEFICIT)--End of Year | 128,027 | 128,027 | 113,636 | 113,636 | 113,636 |
| 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) | | 128,027 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
SHERIFF DRUG FORFEITURES FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2008 and 2007

| | <u>2008</u> | <u>2007</u> |
|--|--------------------------|--------------------------|
| <u>ASSETS</u> | | |
| Cash | \$59,642 | \$88,991 |
| 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>59,642</u></u> | <u><u>88,991</u></u> |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 0 | 0 |
| Accounts Payable | 227 | 344 |
| Intergovernmental Payable | 2,529 | 2,529 |
| Due To Other Funds | 0 | 0 |
| Funds Held For Others | 0 | 0 |
| Deferred Revenues | <u>0</u> | <u>0</u> |
| Total Liabilities | <u>2,756</u> | <u>2,873</u> |
| FUND BALANCE (DEFICIT): | | |
| Unreserved, Undesignated | <u>56,886</u> | <u>86,118</u> |
| Total Fund Balance (Deficit) | <u>56,886</u> | <u>86,118</u> |
| Total Liabilities and Fund Balance | <u><u>59,642</u></u> | <u><u>88,991</u></u> |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 11,684 | 11,684 | 25,000 | 25,000 | 36,405 |
| Licenses & Permits | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 0 | 0 | 0 | 0 | 0 |
| Investment Earnings | 1,773 | 1,773 | 1,000 | 1,000 | 3,496 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 13,457 | 13,457 | 26,000 | 26,000 | 39,901 |
| EXPENDITURES: | | | | | |
| Justice & Public Safety: | | | | | |
| Salaries | 0 | 0 | 0 | 0 | 0 |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 |
| Commodities | 1,614 | 1,614 | 1,652 | 0 | 0 |
| Services | 10,205 | 10,205 | 14,568 | 35,769 | 13,605 |
| Capital Outlay | 30,870 | 30,870 | 34,549 | 0 | 0 |
| Total Expenditures | 42,689 | 42,689 | 50,769 | 35,769 | 13,605 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (29,232) | (29,232) | (24,769) | (9,769) | 26,296 |
| 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 | (29,232) | (29,232) | (24,769) | (9,769) | 26,296 |
| FUND BALANCE (DEFICIT)--Beginning of Year | 86,118 | 86,118 | 86,118 | 86,118 | 59,822 |
| FUND BALANCE (DEFICIT)--End of Year | 56,886 | 56,886 | 61,349 | 76,349 | 86,118 |
| 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) | | 56,886 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT'S AUTOMATION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2008 and 2007

| | 2008 | 2007 |
|--|-----------|-----------|
| <u>ASSETS</u> | | |
| Cash | \$338,507 | \$244,555 |
| Investments | 50,000 | 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 | 0 |
| Total Assets | 388,507 | 394,555 |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 0 | 0 |
| Accounts Payable | 52,919 | 0 |
| Intergovernmental Payable | 0 | 0 |
| Due To Other Funds | 26,074 | 53,388 |
| Funds Held For Others | 0 | 0 |
| Deferred Revenues | 0 | 0 |
| Total Liabilities | 78,993 | 53,388 |
| FUND BALANCE (DEFICIT): | | |
| Unreserved, Undesignated | 309,514 | 341,167 |
| Total Fund Balance (Deficit) | 309,514 | 341,167 |
| Total Liabilities and Fund Balance | 388,507 | 394,555 |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 156,903 | 156,903 | 182,000 | 182,000 | 177,176 |
| Investment Earnings | 9,642 | 9,642 | 18,000 | 18,000 | 17,308 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 166,545 | 166,545 | 200,000 | 200,000 | 194,484 |
| EXPENDITURES: | | | | | |
| Justice & Public Safety: | | | | | |
| Salaries | 0 | 0 | 0 | 0 | 0 |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 |
| Commodities | 59,215 | 59,215 | 61,150 | 1,150 | 20,539 |
| Services | 120,327 | 120,327 | 122,779 | 117,003 | 111,249 |
| Capital Outlay | 18,656 | 18,656 | 80,224 | 50,000 | 62,116 |
| Total Expenditures | 198,198 | 198,198 | 264,153 | 168,153 | 193,904 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (31,653) | (31,653) | (64,153) | 31,847 | 580 |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | 0 |
| Transfers Out | 0 | 0 | (10,200) | (31,200) | (31,200) |
| Net Other Financing Sources (Uses) | 0 | 0 | (10,200) | (31,200) | (31,200) |
| NET CHANGE IN FUND BALANCE | (31,653) | (31,653) | (74,353) | 647 | (30,620) |
| FUND BALANCE (DEFICIT)--Beginning of Year | 341,167 | 341,167 | 341,167 | 341,167 | 371,787 |
| FUND BALANCE (DEFICIT)--End of Year | 309,514 | 309,514 | 266,814 | 341,814 | 341,167 |
| 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) | | 309,514 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
CHILD SUPPORT SERVICES FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2008 and 2007

| | 2008 | 2007 |
|--|-----------|-----------|
| <u>ASSETS</u> | | |
| Cash | \$222,224 | \$237,752 |
| Investments | 282,000 | 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 | 0 | 0 |
| Total Assets | 504,224 | 462,752 |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 834 | 0 |
| Accounts Payable | 1,798 | 43 |
| Intergovernmental Payable | 0 | 0 |
| Due To Other Funds | 4,383 | 3,780 |
| Funds Held For Others | 0 | 0 |
| Deferred Revenues | 0 | 0 |
| Total Liabilities | 7,015 | 3,823 |
| FUND BALANCE (DEFICIT): | | |
| Unreserved, Undesignated | 497,209 | 458,929 |
| Total Fund Balance (Deficit) | 497,209 | 458,929 |
| Total Liabilities and Fund Balance | 504,224 | 462,752 |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 55,534 | 55,534 | 54,000 | 54,000 | 58,746 |
| Investment Earnings | 14,148 | 14,148 | 21,000 | 21,000 | 21,651 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 69,682 | 69,682 | 75,000 | 75,000 | 80,397 |
| EXPENDITURES: | | | | | |
| Justice & Public Safety: | | | | | |
| Salaries | 18,544 | 18,544 | 25,584 | 25,584 | 11,545 |
| Fringe Benefits | 3,100 | 3,100 | 10,114 | 10,114 | 5,975 |
| Commodities | 1,791 | 1,791 | 10,800 | 10,800 | 73 |
| Services | 5,030 | 5,030 | 23,100 | 23,100 | 4,834 |
| Capital Outlay | 2,937 | 2,937 | 15,000 | 15,000 | 0 |
| Total Expenditures | 31,402 | 31,402 | 84,598 | 84,598 | 22,427 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 38,280 | 38,280 | (9,598) | (9,598) | 57,970 |
| 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 | 38,280 | 38,280 | (9,598) | (9,598) | 57,970 |
| FUND BALANCE (DEFICIT)--Beginning of Year | 458,929 | 458,929 | 458,929 | 458,929 | 400,959 |
| FUND BALANCE (DEFICIT)--End of Year | 497,209 | 497,209 | 449,331 | 449,331 | 458,929 |
| 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) | | 497,209 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
 PROBATION SERVICES FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2008 and 2007

| | 2008 | 2007 |
|--|-----------|----------|
| <u>ASSETS</u> | | |
| Cash | \$602,273 | \$61,066 |
| Investments | 300,000 | 800,000 |
| Receivables, Net of Uncollectible Amounts: | | |
| Property Taxes | 0 | 0 |
| Intergovernmental | 0 | 0 |
| Accrued Interest | 1,493 | 8,692 |
| Other | 0 | 26 |
| Due From Other Funds | 0 | 0 |
| Total Assets | 903,766 | 869,784 |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 0 | 0 |
| Accounts Payable | 14,009 | 13,810 |
| Intergovernmental Payable | 0 | 0 |
| Due To Other Funds | 0 | 0 |
| Funds Held For Others | 0 | 0 |
| Deferred Revenues | 0 | 0 |
| Total Liabilities | 14,009 | 13,810 |
| FUND BALANCE (DEFICIT): | | |
| Unreserved, Undesignated | 889,757 | 855,974 |
| Total Fund Balance (Deficit) | 889,757 | 855,974 |
| Total Liabilities and Fund Balance | 903,766 | 869,784 |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 288,206 | 288,206 | 240,000 | 240,000 | 292,625 |
| Investment Earnings | 25,878 | 25,878 | 24,000 | 24,000 | 44,275 |
| Miscellaneous | 0 | 0 | 0 | 0 | 2,099 |
| Total Revenues | 314,084 | 314,084 | 264,000 | 264,000 | 338,999 |
| EXPENDITURES: | | | | | |
| Justice & Public Safety: | | | | | |
| Salaries | 0 | 0 | 0 | 0 | 0 |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 |
| Commodities | 25,479 | 25,479 | 55,200 | 55,200 | 36,276 |
| Services | 107,422 | 107,422 | 144,700 | 144,700 | 89,314 |
| Capital Outlay | 0 | 0 | 10,000 | 10,000 | 8,384 |
| Total Expenditures | 132,901 | 132,901 | 209,900 | 209,900 | 133,974 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 181,183 | 181,183 | 54,100 | 54,100 | 205,025 |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | 79 |
| Transfers Out | (147,400) | (147,400) | (151,400) | (151,400) | (152,613) |
| Net Other Financing Sources (Uses) | (147,400) | (147,400) | (151,400) | (151,400) | (152,534) |
| NET CHANGE IN FUND BALANCE | 33,783 | 33,783 | (97,300) | (97,300) | 52,491 |
| FUND BALANCE (DEFICIT)--Beginning of Year | 855,974 | 855,974 | 855,974 | 855,974 | 803,483 |
| FUND BALANCE (DEFICIT)--End of Year | 889,757 | 889,757 | 758,674 | 758,674 | 855,974 |
| 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) | | 889,757 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
STATE'S ATTORNEY DRUG FORFEITURES FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2008 and 2007

| | 2008 | 2007 |
|--|---------|----------|
| <u>ASSETS</u> | | |
| Cash | \$3,526 | \$29,094 |
| Investments | 0 | 0 |
| Receivables, Net of Uncollectible Amounts: | | |
| Property Taxes | 0 | 0 |
| Intergovernmental | 0 | 0 |
| Accrued Interest | 0 | 0 |
| Other | 0 | 0 |
| Due From Other Funds | 0 | 0 |
| Total Assets | 3,526 | 29,094 |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 0 | 0 |
| Accounts Payable | 192 | 42 |
| Intergovernmental Payable | 0 | 0 |
| Due To Other Funds | 0 | 25,500 |
| Funds Held For Others | 0 | 0 |
| Deferred Revenues | 0 | 0 |
| Total Liabilities | 192 | 25,542 |
| FUND BALANCE (DEFICIT): | | |
| Unreserved, Undesignated | 3,334 | 3,552 |
| Total Fund Balance (Deficit) | 3,334 | 3,552 |
| Total Liabilities and Fund Balance | 3,526 | 29,094 |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 16,256 | 16,256 | 25,000 | 25,000 | 25,438 |
| Licenses & Permits | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 0 | 0 | 0 | 0 | 0 |
| Investment Earnings | 278 | 278 | 0 | 0 | 717 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 16,534 | 16,534 | 25,000 | 25,000 | 26,155 |
| EXPENDITURES: | | | | | |
| Justice & Public Safety: | | | | | |
| Salaries | 0 | 0 | 0 | 0 | 0 |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 |
| Commodities | 50 | 50 | 50 | 0 | 100 |
| Services | 2,522 | 2,522 | 4,050 | 4,100 | 642 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 2,572 | 2,572 | 4,100 | 4,100 | 742 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 13,962 | 13,962 | 20,900 | 20,900 | 25,413 |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | 0 |
| Transfers Out | (14,180) | (14,180) | (20,900) | (20,900) | (25,500) |
| Net Other Financing Sources (Uses) | (14,180) | (14,180) | (20,900) | (20,900) | (25,500) |
| NET CHANGE IN FUND BALANCE | (218) | (218) | 0 | 0 | (87) |
| FUND BALANCE (DEFICIT)--Beginning of Year | 3,552 | 3,552 | 3,552 | 3,552 | 3,639 |
| FUND BALANCE (DEFICIT)--End of Year | 3,334 | 3,334 | 3,552 | 3,552 | 3,552 |
| 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) | | 3,334 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY HISTORICAL FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2008 and 2007

| | 2008 | 2007 |
|--|---------|---------|
| <u>ASSETS</u> | | |
| Cash | \$1,281 | \$1,254 |
| 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 | 1,281 | 1,254 |
| <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 | 1,281 | 1,254 |
| Total Fund Balance (Deficit) | 1,281 | 1,254 |
| Total Liabilities and Fund Balance | 1,281 | 1,254 |

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY HISTORICAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 27 | 27 | 0 | 0 | 50 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 27 | 27 | 0 | 0 | 50 |
| 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 | 27 | 27 | 0 | 0 | 50 |
| 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 | 27 | 27 | 0 | 0 | 50 |
| FUND BALANCE (DEFICIT)--Beginning of Year | 1,254 | 1,254 | 1,254 | 1,254 | 1,204 |
| FUND BALANCE (DEFICIT)--End of Year | 1,281 | 1,281 | 1,254 | 1,254 | 1,254 |
| 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) | | 1,281 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
 CIRCUIT CLERK OPERATIONS AND ADMINISTRATION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2008 and 2007

| | 2008 | 2007 |
|--|---------|-------|
| <u>ASSETS</u> | | |
| Cash | \$8,286 | \$958 |
| Investments | 0 | 0 |
| Receivables, Net of Uncollectible Amounts: | | |
| Property Taxes | 0 | 0 |
| Intergovernmental | 0 | 0 |
| Accrued Interest | 0 | 0 |
| Other | 0 | 0 |
| Due From Other Funds | 0 | 0 |
| Total Assets | 8,286 | 958 |
| <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 | 8,286 | 958 |
| Total Fund Balance (Deficit) | 8,286 | 958 |
| Total Liabilities and Fund Balance | 8,286 | 958 |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 7,264 | 7,264 | 0 | 0 | 949 |
| Investment Earnings | 64 | 64 | 0 | 0 | 9 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 7,328 | 7,328 | 0 | 0 | 958 |
| 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 | 7,328 | 7,328 | 0 | 0 | 958 |
| 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 | 7,328 | 7,328 | 0 | 0 | 958 |
| FUND BALANCE (DEFICIT)--Beginning of Year | 958 | 958 | 958 | 958 | 0 |
| FUND BALANCE (DEFICIT)--End of Year | 8,286 | 8,286 | 958 | 958 | 958 |
| 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) | | 8,286 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
 JAIL COMMISSARY FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2008 and 2007

| | 2008 | 2007 |
|--|-----------|-----------|
| <u>ASSETS</u> | | |
| Cash | \$274,895 | \$257,606 |
| Investments | 0 | 0 |
| Receivables, Net of Uncollectible Amounts: | | |
| Property Taxes | 0 | 0 |
| Intergovernmental | 0 | 0 |
| Accrued Interest | 0 | 0 |
| Other | 1,776 | 0 |
| Due From Other Funds | 0 | 0 |
| Total Assets | 276,671 | 257,606 |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 0 | 0 |
| Accounts Payable | 6,623 | 720 |
| Intergovernmental Payable | 0 | 0 |
| Due To Other Funds | 0 | 0 |
| Funds Held For Others | 0 | 0 |
| Deferred Revenues | 0 | 0 |
| Total Liabilities | 6,623 | 720 |
| FUND BALANCE (DEFICIT): | | |
| Unreserved, Undesignated | 270,048 | 256,886 |
| Total Fund Balance (Deficit) | 270,048 | 256,886 |
| Total Liabilities and Fund Balance | 276,671 | 257,606 |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 5,534 | 5,534 | 11,000 | 11,000 | 10,499 |
| Miscellaneous | 25,699 | 25,699 | 88,000 | 88,000 | 101,439 |
| Total Revenues | 31,233 | 31,233 | 99,000 | 99,000 | 111,938 |
| EXPENDITURES: | | | | | |
| Justice & Public Safety: | | | | | |
| Salaries | 0 | 0 | 0 | 0 | 0 |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 |
| Commodities | 6,646 | 6,646 | 63,616 | 70,950 | 76,636 |
| Services | 3,187 | 3,187 | 3,920 | 3,920 | 1,917 |
| Capital Outlay | 8,238 | 8,238 | 12,334 | 5,000 | 22,498 |
| Total Expenditures | 18,071 | 18,071 | 79,870 | 79,870 | 101,051 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 13,162 | 13,162 | 19,130 | 19,130 | 10,887 |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | 1,260 |
| Transfers Out | 0 | 0 | 0 | 0 | 0 |
| Net Other Financing Sources (Uses) | 0 | 0 | 0 | 0 | 1,260 |
| NET CHANGE IN FUND BALANCE | 13,162 | 13,162 | 19,130 | 19,130 | 12,147 |
| FUND BALANCE (DEFICIT)--Beginning of Year | 256,886 | 256,886 | 256,886 | 256,886 | 244,739 |
| FUND BALANCE (DEFICIT)--End of Year | 270,048 | 270,048 | 276,016 | 276,016 | 256,886 |
| 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) | | 270,048 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY JAIL MEDICAL COSTS FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2008 and 2007

| | 2008 | 2007 |
|--|-----------|----------|
| <u>ASSETS</u> | | |
| Cash | \$102,579 | \$72,236 |
| 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 | 102,579 | 72,236 |
| <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 | 102,579 | 72,236 |
| Total Fund Balance (Deficit) | 102,579 | 72,236 |
| Total Liabilities and Fund Balance | 102,579 | 72,236 |

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY JAIL MEDICAL COSTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | Actual (GAAP Basis) | Actual (Budgetary Basis) | Budget (Final) | Budget (Original) | Actual (GAAP Basis) |
| REVENUES: | | | | | |
| Property Tax | \$0 | \$0 | \$0 | \$0 | \$0 |
| Public Safety Sales Tax | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental Revenue | 0 | 0 | 0 | 0 | 0 |
| Fines & Forfeitures | 0 | 0 | 0 | 0 | 0 |
| Licenses & Permits | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 28,600 | 28,600 | 33,000 | 33,000 | 31,732 |
| Investment Earnings | 1,743 | 1,743 | 2,000 | 2,000 | 2,246 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 30,343 | 30,343 | 35,000 | 35,000 | 33,978 |
| EXPENDITURES: | | | | | |
| Justice & Public Safety: | | | | | |
| Salaries | 0 | 0 | 0 | 0 | 0 |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 |
| Commodities | 0 | 0 | 2,000 | 2,000 | 0 |
| Services | 0 | 0 | 20,200 | 20,200 | 1,264 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 22,200 | 22,200 | 1,264 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 30,343 | 30,343 | 12,800 | 12,800 | 32,714 |
| 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 | 30,343 | 30,343 | 12,800 | 12,800 | 32,714 |
| FUND BALANCE (DEFICIT)--Beginning of Year | 72,236 | 72,236 | 72,236 | 72,236 | 39,522 |
| FUND BALANCE (DEFICIT)--End of Year | 102,579 | 102,579 | 85,036 | 85,036 | 72,236 |
| 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) | | 102,579 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT DOCUMENT STORAGE FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2008 and 2007

| | 2008 | 2007 |
|--|-------------|-------------|
| <u>ASSETS</u> | | |
| Cash | \$262,259 | \$389,115 |
| Investments | 300,000 | 325,000 |
| Receivables, Net of Uncollectible Amounts: | | |
| Property Taxes | 0 | 0 |
| Intergovernmental | 0 | 0 |
| Accrued Interest | 0 | 0 |
| Other | 0 | 0 |
| Due From Other Funds | 0 | 0 |
| Total Assets | 562,259 | 714,115 |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 3,133 | 2,319 |
| Accounts Payable | 9,433 | 39,417 |
| Intergovernmental Payable | 0 | 0 |
| Due To Other Funds | 490 | 1,981 |
| Funds Held For Others | 0 | 0 |
| Deferred Revenues | 0 | 0 |
| Total Liabilities | 13,056 | 43,717 |
| FUND BALANCE (DEFICIT): | | |
| Unreserved, Undesignated | 549,203 | 670,398 |
| Total Fund Balance (Deficit) | 549,203 | 670,398 |
| Total Liabilities and Fund Balance | 562,259 | 714,115 |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 156,551 | 156,551 | 182,000 | 182,000 | 176,935 |
| Investment Earnings | 19,571 | 19,571 | 31,000 | 31,000 | 31,379 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 176,122 | 176,122 | 213,000 | 213,000 | 208,314 |
| EXPENDITURES: | | | | | |
| Justice & Public Safety: | | | | | |
| Salaries | 65,374 | 65,374 | 102,076 | 102,076 | 57,176 |
| Fringe Benefits | 19,918 | 19,918 | 32,125 | 32,125 | 20,002 |
| Commodities | 2,354 | 2,354 | 5,550 | 3,550 | 728 |
| Services | 209,671 | 209,671 | 314,500 | 316,500 | 138,537 |
| Capital Outlay | 0 | 0 | 2,500 | 2,500 | 0 |
| Total Expenditures | 297,317 | 297,317 | 456,751 | 456,751 | 216,443 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (121,195) | (121,195) | (243,751) | (243,751) | (8,129) |
| 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 | (121,195) | (121,195) | (243,751) | (243,751) | (8,129) |
| FUND BALANCE (DEFICIT)--Beginning of Year | 670,398 | 670,398 | 670,398 | 670,398 | 678,527 |
| FUND BALANCE (DEFICIT)--End of Year | 549,203 | 549,203 | 426,647 | 426,647 | 670,398 |
| 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) | | 549,203 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT SERVICES DRUG FORFEITURES FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2008 and 2007

| | 2008 | 2007 |
|--|------|---------|
| <u>ASSETS</u> | | |
| Cash | \$0 | \$1,926 |
| 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 | 1,926 |
| <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 | 1,926 |
| Total Fund Balance (Deficit) | 0 | 1,926 |
| Total Liabilities and Fund Balance | 0 | 1,926 |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 38 | 38 | 60 | 60 | 73 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 38 | 38 | 60 | 60 | 73 |
| EXPENDITURES: | | | | | |
| Justice & Public Safety: | | | | | |
| Salaries | 0 | 0 | 0 | 0 | 0 |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 |
| Commodities | 0 | 0 | 515 | 2,480 | 0 |
| Services | 0 | 0 | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 515 | 2,480 | 0 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 38 | 38 | (455) | (2,420) | 73 |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | 0 |
| Transfers Out | (1,964) | (1,964) | (1,965) | 0 | 0 |
| Net Other Financing Sources (Uses) | (1,964) | (1,964) | (1,965) | 0 | 0 |
| NET CHANGE IN FUND BALANCE | (1,926) | (1,926) | (2,420) | (2,420) | 73 |
| FUND BALANCE (DEFICIT)--Beginning of Year | 1,926 | 1,926 | 1,926 | 1,926 | 1,853 |
| FUND BALANCE (DEFICIT)--End of Year | 0 | 0 | (494) | (494) | 1,926 |
| 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, 2008 and 2007

| | 2008 | 2007 |
|--|---------|---------|
| <u>ASSETS</u> | | |
| Cash | \$0 | \$3,869 |
| 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 | 3,869 |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 1,614 | 1,567 |
| Accounts Payable | 0 | 0 |
| Intergovernmental Payable | 0 | 0 |
| Due To Other Funds | 6,412 | 0 |
| Funds Held For Others | 0 | 0 |
| Deferred Revenues | 0 | 0 |
| Total Liabilities | 8,026 | 1,567 |
| FUND BALANCE (DEFICIT): | | |
| Unreserved, Undesignated | (8,026) | 2,302 |
| Total Fund Balance (Deficit) | (8,026) | 2,302 |
| Total Liabilities and Fund Balance | 0 | 3,869 |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 25,132 | 25,132 | 35,577 | 35,577 | 36,234 |
| Fines & Forfeitures | 0 | 0 | 0 | 0 | 0 |
| Licenses & Permits | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 0 | 0 | 0 | 0 | 0 |
| Investment Earnings | 7 | 7 | 0 | 0 | 24 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 25,139 | 25,139 | 35,577 | 35,577 | 36,258 |
| EXPENDITURES: | | | | | |
| Justice & Public Safety: | | | | | |
| Salaries | 42,235 | 42,235 | 42,394 | 42,394 | 40,911 |
| 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 | 42,235 | 42,235 | 42,394 | 42,394 | 40,911 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (17,096) | (17,096) | (6,817) | (6,817) | (4,653) |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 6,768 | 6,768 | 7,500 | 7,500 | 6,345 |
| Transfers Out | 0 | 0 | 0 | 0 | 0 |
| Net Other Financing Sources (Uses) | 6,768 | 6,768 | 7,500 | 7,500 | 6,345 |
| NET CHANGE IN FUND BALANCE | (10,328) | (10,328) | 683 | 683 | 1,692 |
| FUND BALANCE (DEFICIT)--Beginning of Year | 2,302 | 2,302 | 2,302 | 2,302 | 610 |
| FUND BALANCE (DEFICIT)--End of Year | (8,026) | (8,026) | 2,985 | 2,985 | 2,302 |
| 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) | | (8,026) | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
 JUVENILE INTERVENTION SERVICES FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2008 and 2007

| | 2008 | 2007 |
|--|----------|----------|
| <u>ASSETS</u> | | |
| Cash | \$18,237 | \$22,621 |
| Investments | 0 | 0 |
| Receivables, Net of Uncollectible Amounts: | | |
| Property Taxes | 0 | 0 |
| Intergovernmental | 0 | 0 |
| Accrued Interest | 0 | 0 |
| Other | 275 | 0 |
| Due From Other Funds | 0 | 0 |
| Total Assets | 18,512 | 22,621 |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 0 | 0 |
| Accounts Payable | 103 | 0 |
| Intergovernmental Payable | 0 | 0 |
| Due To Other Funds | 0 | 0 |
| Funds Held For Others | 0 | 0 |
| Deferred Revenues | 0 | 0 |
| Total Liabilities | 103 | 0 |
| FUND BALANCE (DEFICIT): | | |
| Unreserved, Undesignated | 18,409 | 22,621 |
| Total Fund Balance (Deficit) | 18,409 | 22,621 |
| Total Liabilities and Fund Balance | 18,512 | 22,621 |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 2,350 | 2,350 | 0 | 0 | 0 |
| Investment Earnings | 471 | 471 | 500 | 500 | 935 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 2,821 | 2,821 | 500 | 500 | 935 |
| EXPENDITURES: | | | | | |
| Justice & Public Safety: | | | | | |
| Salaries | 0 | 0 | 0 | 0 | 0 |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 |
| Commodities | 0 | 0 | 0 | 0 | 0 |
| Services | 6,458 | 6,458 | 7,424 | 5,000 | 395 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 6,458 | 6,458 | 7,424 | 5,000 | 395 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (3,637) | (3,637) | (6,924) | (4,500) | 540 |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | 0 |
| Transfers Out | (575) | (575) | (576) | 0 | 0 |
| Net Other Financing Sources (Uses) | (575) | (575) | (576) | 0 | 0 |
| NET CHANGE IN FUND BALANCE | (4,212) | (4,212) | (7,500) | (4,500) | 540 |
| FUND BALANCE (DEFICIT)--Beginning of Year | 22,621 | 22,621 | 22,621 | 22,621 | 22,081 |
| FUND BALANCE (DEFICIT)--End of Year | 18,409 | 18,409 | 15,121 | 18,121 | 22,621 |
| 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) | | 18,409 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
CHILD ADVOCACY CENTER FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2008 and 2007

| | 2008 | 2007 |
|--|---------|----------|
| <u>ASSETS</u> | | |
| Cash | \$6,374 | \$12,331 |
| Investments | 0 | 0 |
| Receivables, Net of Uncollectible Amounts: | | |
| Property Taxes | 0 | 0 |
| Intergovernmental | 17,106 | 17,106 |
| Accrued Interest | 0 | 0 |
| Other | 0 | 0 |
| Due From Other Funds | 0 | 0 |
| Total Assets | 23,480 | 29,437 |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 3,105 | 3,014 |
| Accounts Payable | 6,372 | 8,457 |
| Intergovernmental Payable | 0 | 0 |
| Due To Other Funds | 483 | 2,296 |
| Funds Held For Others | 0 | 0 |
| Deferred Revenues | 0 | 0 |
| Total Liabilities | 9,960 | 13,767 |
| FUND BALANCE (DEFICIT): | | |
| Unreserved, Undesignated | 13,520 | 15,670 |
| Total Fund Balance (Deficit) | 13,520 | 15,670 |
| Total Liabilities and Fund Balance | 23,480 | 29,437 |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 210,575 | 210,575 | 213,949 | 213,949 | 190,182 |
| Fines & Forfeitures | 0 | 0 | 0 | 0 | 0 |
| Licenses & Permits | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 0 | 0 | 0 | 0 | 0 |
| Investment Earnings | 415 | 415 | 1,250 | 1,250 | 943 |
| Miscellaneous | 4,050 | 4,050 | 2,000 | 2,000 | 1,587 |
| Total Revenues | 215,040 | 215,040 | 217,199 | 217,199 | 192,712 |
| EXPENDITURES: | | | | | |
| Justice & Public Safety: | | | | | |
| Salaries | 81,044 | 81,044 | 81,511 | 81,511 | 78,673 |
| Fringe Benefits | 24,055 | 24,055 | 24,933 | 24,933 | 23,405 |
| Commodities | 3,286 | 3,286 | 4,450 | 4,600 | 2,787 |
| Services | 106,727 | 106,727 | 114,414 | 111,964 | 87,656 |
| Capital Outlay | 2,078 | 2,078 | 2,200 | 0 | 4,255 |
| Total Expenditures | 217,190 | 217,190 | 227,508 | 223,008 | 196,776 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (2,150) | (2,150) | (10,309) | (5,809) | (4,064) |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | 0 |
| Transfers Out | 0 | 0 | 0 | 0 | (8,000) |
| Net Other Financing Sources (Uses) | 0 | 0 | 0 | 0 | (8,000) |
| NET CHANGE IN FUND BALANCE | (2,150) | (2,150) | (10,309) | (5,809) | (12,064) |
| FUND BALANCE (DEFICIT)--Beginning of Year | 15,670 | 15,670 | 15,670 | 15,670 | 27,734 |
| FUND BALANCE (DEFICIT)--End of Year | 13,520 | 13,520 | 5,361 | 9,861 | 15,670 |
| 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) | | 13,520 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
 JUVENILE INFORMATION SHARING SYSTEM GRANT FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2008 and 2007

| | 2008 | 2007 |
|--|---------|---------|
| <u>ASSETS</u> | | |
| Cash | \$1,747 | \$2,823 |
| 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 | 1,747 | 2,823 |
| <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 | 1,747 | 2,823 |
| Total Fund Balance (Deficit) | 1,747 | 2,823 |
| Total Liabilities and Fund Balance | 1,747 | 2,823 |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 8,777 | 8,777 | 12,000 | 12,000 | 13,754 |
| Fines & Forfeitures | 0 | 0 | 0 | 0 | 0 |
| Licenses & Permits | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 0 | 0 | 0 | 0 | 0 |
| Investment Earnings | 22 | 22 | 0 | 0 | 47 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 8,799 | 8,799 | 12,000 | 12,000 | 13,801 |
| EXPENDITURES: | | | | | |
| Justice & Public Safety: | | | | | |
| Salaries | 0 | 0 | 0 | 0 | 0 |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 |
| Commodities | 0 | 0 | 0 | 0 | 1,403 |
| Services | 10,450 | 10,450 | 14,000 | 14,000 | 6,256 |
| Capital Outlay | 0 | 0 | 0 | 0 | 6,393 |
| Total Expenditures | 10,450 | 10,450 | 14,000 | 14,000 | 14,052 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (1,651) | (1,651) | (2,000) | (2,000) | (251) |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 575 | 575 | 2,000 | 2,000 | 3,953 |
| Transfers Out | 0 | 0 | 0 | 0 | 0 |
| Net Other Financing Sources (Uses) | 575 | 575 | 2,000 | 2,000 | 3,953 |
| NET CHANGE IN FUND BALANCE | (1,076) | (1,076) | 0 | 0 | 3,702 |
| FUND BALANCE (DEFICIT)--Beginning of Year | 2,823 | 2,823 | 2,823 | 2,823 | (879) |
| FUND BALANCE (DEFICIT)--End of Year | 1,747 | 1,747 | 2,823 | 2,823 | 2,823 |
| 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) | | 1,747 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
 JUVENILE OFFENDER EQUIPMENT GRANT FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2008 and 2007

| | 2008 | 2007 |
|--|------|------|
| <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
 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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 6 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 0 | 0 | 0 | 0 | 6 |
| 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 | 380 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 | 0 | 380 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 0 | 0 | 0 | 0 | (374) |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | 0 |
| Transfers Out | 0 | 0 | 0 | 0 | (79) |
| Net Other Financing Sources (Uses) | 0 | 0 | 0 | 0 | (79) |
| NET CHANGE IN FUND BALANCE | 0 | 0 | 0 | 0 | (453) |
| FUND BALANCE (DEFICIT)--Beginning of Year | 0 | 0 | 0 | 0 | 453 |
| 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, 2008 and 2007

| | 2008 | 2007 |
|--|---------|------|
| <u>ASSETS</u> | | |
| Cash | \$6,159 | \$71 |
| Investments | 0 | 0 |
| Receivables, Net of Uncollectible Amounts: | | |
| Property Taxes | 0 | 0 |
| Intergovernmental | 0 | 0 |
| Accrued Interest | 0 | 0 |
| Other | 7,875 | 0 |
| Due From Other Funds | 0 | 0 |
| Total Assets | 14,034 | 71 |
| <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 | 14,034 | 71 |
| Total Fund Balance (Deficit) | 14,034 | 71 |
| Total Liabilities and Fund Balance | 14,034 | 71 |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 47,610 | 47,610 | 47,648 | 8,123 | 81,451 |
| Fines & Forfeitures | 0 | 0 | 0 | 0 | 0 |
| Licenses & Permits | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 14,277 | 14,277 | 35,000 | 35,000 | 0 |
| Investment Earnings | 57 | 57 | 0 | 0 | 2 |
| Miscellaneous | 3,288 | 3,288 | 0 | 0 | 0 |
| Total Revenues | 65,232 | 65,232 | 82,648 | 43,123 | 81,453 |
| EXPENDITURES: | | | | | |
| Justice & Public Safety: | | | | | |
| Salaries | 0 | 0 | 0 | 0 | 0 |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 |
| Commodities | 0 | 0 | 0 | 0 | 0 |
| Services | 53,233 | 53,233 | 90,770 | 43,123 | 81,417 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 53,233 | 53,233 | 90,770 | 43,123 | 81,417 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 11,999 | 11,999 | (8,122) | 0 | 36 |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 1,964 | 1,964 | 0 | 0 | 0 |
| Transfers Out | 0 | 0 | 0 | 0 | 0 |
| Net Other Financing Sources (Uses) | 1,964 | 1,964 | 0 | 0 | 0 |
| NET CHANGE IN FUND BALANCE | 13,963 | 13,963 | (8,122) | 0 | 36 |
| FUND BALANCE (DEFICIT)--Beginning of Year | 71 | 71 | 71 | 71 | 35 |
| FUND BALANCE (DEFICIT)--End of Year | 14,034 | 14,034 | (8,051) | 71 | 71 |
| 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) | | 14,034 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
SHERIFF EQUIPMENT GRANT FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2008 and 2007

| | 2008 | 2007 |
|--|------|------|
| <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
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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 0 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 0 | 0 | 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 | 1,846 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 | 0 | 1,846 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 0 | 0 | 0 | 0 | (1,846) |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | 1,088 |
| Transfers Out | 0 | 0 | 0 | 0 | 0 |
| Net Other Financing Sources (Uses) | 0 | 0 | 0 | 0 | 1,088 |
| NET CHANGE IN FUND BALANCE | 0 | 0 | 0 | 0 | (758) |
| FUND BALANCE (DEFICIT)--Beginning of Year | 0 | 0 | 0 | 0 | 758 |
| 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
COUNTY PUBLIC HEALTH FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2008 and 2007

| | 2008 | 2007 |
|--|-----------|-----------|
| <u>ASSETS</u> | | |
| Cash | \$356,400 | \$331,748 |
| Investments | 350,000 | 250,000 |
| Receivables, Net of Uncollectible Amounts: | | |
| Property Taxes | 874,663 | 819,832 |
| Intergovernmental | 1,727 | 425 |
| Accrued Interest | 589 | 1,108 |
| Other | 0 | 4,813 |
| Due From Other Funds | 95,000 | 0 |
| Total Assets | 1,678,379 | 1,407,926 |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 275 | 115 |
| Accounts Payable | 364,370 | 125,105 |
| Intergovernmental Payable | 0 | 0 |
| Due To Other Funds | 42 | 86 |
| Funds Held For Others | 0 | 0 |
| Deferred Revenues | 874,663 | 819,832 |
| Total Liabilities | 1,239,350 | 945,138 |
| FUND BALANCE (DEFICIT): | | |
| Unreserved, Undesignated | 439,029 | 462,788 |
| Total Fund Balance (Deficit) | 439,029 | 462,788 |
| Total Liabilities and Fund Balance | 1,678,379 | 1,407,926 |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | Actual (GAAP Basis) | Actual (Budgetary Basis) | Budget (Final) | Budget (Original) | Actual (GAAP Basis) |
| REVENUES: | | | | | |
| Property Tax | \$819,295 | \$819,295 | \$824,781 | \$824,781 | \$778,256 |
| Public Safety Sales Tax | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental Revenue | 233,896 | 233,896 | 297,248 | 244,617 | 241,022 |
| Fines & Forfeitures | 0 | 0 | 0 | 0 | 0 |
| Licenses & Permits | 133,395 | 133,395 | 139,063 | 139,063 | 78,582 |
| Charges for Services | 0 | 0 | 0 | 0 | 0 |
| Investment Earnings | 14,291 | 14,291 | 32,400 | 32,400 | 26,387 |
| Miscellaneous | 5 | 5 | 0 | 0 | 25 |
| Total Revenues | 1,200,882 | 1,200,882 | 1,293,492 | 1,240,861 | 1,124,272 |
| EXPENDITURES: | | | | | |
| Health: | | | | | |
| Salaries | 4,067 | 4,067 | 9,147 | 10,000 | 1,379 |
| Fringe Benefits | 651 | 651 | 853 | 0 | 165 |
| Commodities | 0 | 0 | 0 | 0 | 0 |
| Services | 1,304,506 | 1,304,506 | 1,367,153 | 1,339,522 | 1,348,432 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 1,309,224 | 1,309,224 | 1,377,153 | 1,349,522 | 1,349,976 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (108,342) | (108,342) | (83,661) | (108,661) | (225,704) |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 95,000 | 95,000 | 95,000 | 95,000 | 145,500 |
| Transfers Out | (10,417) | (10,417) | (25,000) | 0 | 0 |
| Net Other Financing Sources (Uses) | 84,583 | 84,583 | 70,000 | 95,000 | 145,500 |
| NET CHANGE IN FUND BALANCE | (23,759) | (23,759) | (13,661) | (13,661) | (80,204) |
| FUND BALANCE (DEFICIT)--Beginning of Year | 462,788 | 462,788 | 462,788 | 462,788 | 542,992 |
| FUND BALANCE (DEFICIT)--End of Year | 439,029 | 439,029 | 449,127 | 449,127 | 462,788 |
| 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) | | 439,029 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
EARLY CHILDHOOD FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2008 and 2007

| | 2008 | 2007 |
|--|-----------|-----------|
| <u>ASSETS</u> | | |
| Cash | \$408,973 | \$714,535 |
| Investments | 0 | 0 |
| Receivables, Net of Uncollectible Amounts: | | |
| Property Taxes | 0 | 0 |
| Intergovernmental | 359,965 | 309,846 |
| Accrued Interest | 0 | 0 |
| Other | 2,397 | 1,871 |
| Due From Other Funds | 0 | 0 |
| Total Assets | 771,335 | 1,026,252 |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 116,554 | 110,963 |
| Accounts Payable | 65,567 | 165,818 |
| Intergovernmental Payable | 0 | 0 |
| Due To Other Funds | 60,109 | 171,493 |
| Funds Held For Others | 0 | 0 |
| Deferred Revenues | 0 | 0 |
| Total Liabilities | 242,230 | 448,274 |
| FUND BALANCE (DEFICIT): | | |
| Unreserved, Undesignated | 529,105 | 577,978 |
| Total Fund Balance (Deficit) | 529,105 | 577,978 |
| Total Liabilities and Fund Balance | 771,335 | 1,026,252 |

COUNTY OF CHAMPAIGN, ILLINOIS
EARLY CHILDHOOD FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 5,111,677 | 5,111,677 | 7,682,165 | 7,557,165 | 5,004,675 |
| Fines & Forfeitures | 0 | 0 | 0 | 0 | 0 |
| Licenses & Permits | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 37,616 | 37,616 | 96,500 | 61,500 | 30,485 |
| Investment Earnings | 9,656 | 9,656 | 35,000 | 35,000 | 32,715 |
| Miscellaneous | 7,713 | 7,713 | 11,250 | 11,250 | 3,712 |
| Total Revenues | 5,166,662 | 5,166,662 | 7,824,915 | 7,664,915 | 5,071,587 |
| EXPENDITURES: | | | | | |
| Education: | | | | | |
| Salaries | 2,726,033 | 2,726,033 | 3,517,844 | 3,507,800 | 2,611,224 |
| Fringe Benefits | 807,950 | 807,950 | 1,142,520 | 1,095,403 | 776,877 |
| Commodities | 231,403 | 231,403 | 425,279 | 439,875 | 256,466 |
| Services | 1,390,650 | 1,390,650 | 2,426,835 | 2,301,950 | 1,467,275 |
| Capital Outlay | 45,722 | 45,722 | 208,050 | 219,500 | 14,554 |
| Total Expenditures | 5,201,758 | 5,201,758 | 7,720,528 | 7,564,528 | 5,126,396 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (35,096) | (35,096) | 104,387 | 100,387 | (54,809) |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | 0 |
| Transfers Out | (13,777) | (13,777) | (18,000) | (18,000) | (13,292) |
| Net Other Financing Sources (Uses) | (13,777) | (13,777) | (18,000) | (18,000) | (13,292) |
| NET CHANGE IN FUND BALANCE | (48,873) | (48,873) | 86,387 | 82,387 | (68,101) |
| FUND BALANCE (DEFICIT)--Beginning of Year | 577,978 | 577,978 | 577,978 | 577,978 | 646,079 |
| FUND BALANCE (DEFICIT)--End of Year | 529,105 | 529,105 | 664,365 | 660,365 | 577,978 |
| 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) | | 529,105 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY HIGHWAY FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2008 and 2007

| | 2008 | 2007 |
|--|-----------|-----------|
| <u>ASSETS</u> | | |
| Cash | \$330,065 | \$867,354 |
| Investments | 91,000 | 0 |
| Receivables, Net of Uncollectible Amounts: | | |
| Property Taxes | 1,836,792 | 1,719,414 |
| Intergovernmental | 2,300 | 3,392 |
| Accrued Interest | 980 | 0 |
| Other | 0 | 1 |
| Due From Other Funds | 58,475 | 4,006 |
| Total Assets | 2,319,612 | 2,594,167 |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 40,339 | 39,187 |
| Accounts Payable | 34,008 | 33,109 |
| Intergovernmental Payable | 0 | 0 |
| Due To Other Funds | 21,238 | 163,402 |
| Funds Held For Others | 0 | 0 |
| Deferred Revenues | 1,836,792 | 1,719,414 |
| Total Liabilities | 1,932,377 | 1,955,112 |
| FUND BALANCE (DEFICIT): | | |
| Unreserved, Undesignated | 387,235 | 639,055 |
| Total Fund Balance (Deficit) | 387,235 | 639,055 |
| Total Liabilities and Fund Balance | 2,319,612 | 2,594,167 |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | Actual (GAAP Basis) | Actual (Budgetary Basis) | Budget (Final) | Budget (Original) | Actual (GAAP Basis) |
| REVENUES: | | | | | |
| Property Tax | \$1,723,391 | \$1,723,391 | \$1,729,793 | \$1,729,793 | \$1,635,002 |
| Public Safety Sales Tax | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental Revenue | 255,852 | 255,852 | 260,000 | 260,000 | 519,761 |
| Fines & Forfeitures | 0 | 0 | 0 | 0 | 0 |
| Licenses & Permits | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 333,093 | 333,093 | 465,000 | 465,000 | 279,637 |
| Investment Earnings | 9,181 | 9,181 | 10,000 | 10,000 | 22,754 |
| Miscellaneous | 1,105 | 1,105 | 0 | 0 | 3,197 |
| Total Revenues | 2,322,622 | 2,322,622 | 2,464,793 | 2,464,793 | 2,460,351 |
| EXPENDITURES: | | | | | |
| Highways & Bridges: | | | | | |
| Salaries | 1,117,158 | 1,117,158 | 1,187,322 | 1,187,322 | 1,077,377 |
| Fringe Benefits | 329,641 | 329,641 | 375,182 | 375,182 | 336,669 |
| Commodities | 204,481 | 204,481 | 233,761 | 202,100 | 145,900 |
| Services | 319,284 | 319,284 | 372,659 | 339,800 | 265,259 |
| Capital Outlay | 221,419 | 221,419 | 227,748 | 190,000 | 28,191 |
| Total Expenditures | 2,191,983 | 2,191,983 | 2,396,672 | 2,294,404 | 1,853,396 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 130,639 | 130,639 | 68,121 | 170,389 | 606,955 |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | 0 |
| Transfers Out | (382,459) | (382,459) | (382,739) | (174,863) | (400,000) |
| Net Other Financing Sources (Uses) | (382,459) | (382,459) | (382,739) | (174,863) | (400,000) |
| NET CHANGE IN FUND BALANCE | (251,820) | (251,820) | (314,618) | (4,474) | 206,955 |
| FUND BALANCE (DEFICIT)--Beginning of Year | 639,055 | 639,055 | 639,055 | 639,055 | 432,100 |
| FUND BALANCE (DEFICIT)--End of Year | 387,235 | 387,235 | 324,437 | 634,581 | 639,055 |
| 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) | | 387,235 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY BRIDGE FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2008 and 2007

| | 2008 | 2007 |
|--|---------------|---------------|
| <u>ASSETS</u> | | |
| Cash | \$578,533 | \$529,312 |
| Investments | 1,000,000 | 1,500,000 |
| Receivables. Net of Uncollectible Amounts: | | |
| Property Taxes | 934,140 | 874,062 |
| Intergovernmental | 0 | 0 |
| Accrued Interest | 0 | 0 |
| Other | 0 | 0 |
| Due From Other Funds | 0 | 0 |
| Total Assets | 2,512,673 | 2,903,374 |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 0 | 0 |
| Accounts Payable | 459,972 | 72,747 |
| Intergovernmental Payable | 0 | 0 |
| Due To Other Funds | 0 | 0 |
| Funds Held For Others | 0 | 0 |
| Deferred Revenues | 934,140 | 874,062 |
| Total Liabilities | 1,394,112 | 946,809 |
| FUND BALANCE (DEFICIT): | | |
| Unreserved, Undesignated | 1,118,561 | 1,956,565 |
| Total Fund Balance (Deficit) | 1,118,561 | 1,956,565 |
| Total Liabilities and Fund Balance | 2,512,673 | 2,903,374 |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|--------------------|----------------------|---------------------------|
| | Actual (GAAP Basis) | Actual (Budgetary Basis) | Budget (Final) | Budget (Original) | Actual (GAAP Basis) |
| REVENUES: | | | | | |
| Property Tax | \$875,045 | \$875,045 | \$879,338 | \$879,338 | \$831,355 |
| Public Safety Sales Tax | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental Revenue | 36,904 | 36,904 | 0 | 0 | 939 |
| Fines & Forfeitures | 0 | 0 | 0 | 0 | 0 |
| Licenses & Permits | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 0 | 0 | 0 | 0 | 0 |
| Investment Earnings | 61,799 | 61,799 | 90,000 | 90,000 | 101,860 |
| Miscellaneous | 8,780 | 8,780 | 0 | 0 | 47,023 |
| Total Revenues | <u>982,528</u> | <u>982,528</u> | <u>969,338</u> | <u>969,338</u> | <u>981,177</u> |
| EXPENDITURES: | | | | | |
| Highways & Bridges: | | | | | |
| Salaries | 0 | 0 | 0 | 0 | 0 |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 |
| Commodities | 0 | 0 | 0 | 0 | 0 |
| Services | 204,525 | 204,525 | 228,230 | 162,000 | 181,861 |
| Capital Outlay | 1,616,007 | 1,616,007 | 1,743,770 | 1,201,000 | 862,215 |
| Total Expenditures | <u>1,820,532</u> | <u>1,820,532</u> | <u>1,972,000</u> | <u>1,363,000</u> | <u>1,044,076</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>(838,004)</u> | <u>(838,004)</u> | <u>(1,002,662)</u> | <u>(393,662)</u> | <u>(62,899)</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>(838,004)</u> | <u>(838,004)</u> | <u>(1,002,662)</u> | <u>(393,662)</u> | <u>(62,899)</u> |
| FUND BALANCE (DEFICIT)--Beginning of Year | <u>1,956,565</u> | <u>1,956,565</u> | <u>1,956,565</u> | <u>1,956,565</u> | <u>2,019,464</u> |
| FUND BALANCE (DEFICIT)--End of Year | <u>1,118,561</u> | <u>1,118,561</u> | <u>953,903</u> | <u>1,562,903</u> | <u>1,956,565</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>1,118,561</u> | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
HIGHWAY FEDERAL AID MATCHING FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2008 and 2007

| | 2008 | 2007 |
|--|-----------|-----------|
| <u>ASSETS</u> | | |
| Cash | \$324,787 | \$309,510 |
| Investments | 0 | 0 |
| Receivables, Net of Uncollectible Amounts: | | |
| Property Taxes | 6,998 | 6,380 |
| Intergovernmental | 0 | 0 |
| Accrued Interest | 0 | 0 |
| Other | 0 | 0 |
| Due From Other Funds | 0 | 0 |
| Total Assets | 331,785 | 315,890 |
| <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 | 6,998 | 6,380 |
| Total Liabilities | 6,998 | 6,380 |
| FUND BALANCE (DEFICIT): | | |
| Unreserved, Undesignated | 324,787 | 309,510 |
| Total Fund Balance (Deficit) | 324,787 | 309,510 |
| Total Liabilities and Fund Balance | 331,785 | 315,890 |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | Actual (GAAP Basis) | Actual (Budgetary Basis) | Budget (Final) | Budget (Original) | Actual (GAAP Basis) |
| REVENUES: | | | | | |
| Property Tax | \$7,262 | \$7,262 | \$6,419 | \$6,419 | \$6,919 |
| 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 | 8,015 | 8,015 | 0 | 0 | 14,426 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 15,277 | 15,277 | 6,419 | 6,419 | 21,345 |
| EXPENDITURES: | | | | | |
| Highways & Bridges: | | | | | |
| Salaries | 0 | 0 | 0 | 0 | 0 |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 |
| Commodities | 0 | 0 | 0 | 0 | 0 |
| Services | 0 | 0 | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 | 0 | 0 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 15,277 | 15,277 | 6,419 | 6,419 | 21,345 |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | 0 |
| Transfers Out | 0 | 0 | 0 | 0 | 0 |
| Net Other Financing Sources (Uses) | 0 | 0 | 0 | 0 | 0 |
| NET CHANGE IN FUND BALANCE | 15,277 | 15,277 | 6,419 | 6,419 | 21,345 |
| FUND BALANCE (DEFICIT)--Beginning of Year | 309,510 | 309,510 | 309,510 | 309,510 | 288,165 |
| FUND BALANCE (DEFICIT)--End of Year | 324,787 | 324,787 | 315,929 | 315,929 | 309,510 |
| 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) | | 324,787 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
 CAPITAL ASSET REPLACEMENT FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2008 and 2007

| | 2008 | 2007 |
|--|-----------|-------------|
| <u>ASSETS</u> | | |
| Cash | \$749,631 | \$1,089,351 |
| 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 | 116,257 | 0 |
| Total Assets | 865,888 | 1,089,351 |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 0 | 0 |
| Accounts Payable | 1,729 | 0 |
| Intergovernmental Payable | 0 | 0 |
| Due To Other Funds | 0 | 0 |
| Funds Held For Others | 0 | 0 |
| Deferred Revenues | 0 | 0 |
| Total Liabilities | 1,729 | 0 |
| FUND BALANCE (DEFICIT): | | |
| Unreserved, Undesignated | 864,159 | 1,089,351 |
| Total Fund Balance (Deficit) | 864,159 | 1,089,351 |
| Total Liabilities and Fund Balance | 865,888 | 1,089,351 |

COUNTY OF CHAMPAIGN, ILLINOIS
CAPITAL ASSET REPLACEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 21,000 | 0 | 13,146 |
| Fines & Forfeitures | 0 | 0 | 0 | 0 | 0 |
| Licenses & Permits | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 0 | 0 | 0 | 0 | 0 |
| Investment Earnings | 28,802 | 28,802 | 35,000 | 35,000 | 36,657 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 28,802 | 28,802 | 56,000 | 35,000 | 49,803 |
| EXPENDITURES: | | | | | |
| General Government: | | | | | |
| Commodities | 42,360 | 42,360 | 45,232 | 24,175 | 25,817 |
| Services | 20,862 | 20,862 | 20,863 | 0 | 31,071 |
| Capital Outlay | 150,345 | 150,345 | 263,212 | 245,105 | 68,173 |
| Justice & Public Safety: | | | | | |
| Commodities | 123,285 | 123,285 | 128,030 | 55,916 | 59,222 |
| Services | 803 | 803 | 803 | 0 | 11,742 |
| Capital Outlay | 33,226 | 33,226 | 219,542 | 257,494 | 359,904 |
| Development: | | | | | |
| Commodities | 9,370 | 9,370 | 9,370 | 1,648 | 21,424 |
| Capital Outlay | 0 | 0 | 2,640 | 5,200 | 2,029 |
| Total Expenditures | 380,251 | 380,251 | 689,692 | 589,538 | 579,382 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (351,449) | (351,449) | (633,692) | (554,538) | (529,579) |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 126,257 | 126,257 | 408,921 | 408,921 | 500,377 |
| Transfers Out | 0 | 0 | 0 | 0 | 0 |
| Net Other Financing Sources (Uses) | 126,257 | 126,257 | 408,921 | 408,921 | 500,377 |
| NET CHANGE IN FUND BALANCE | (225,192) | (225,192) | (224,771) | (145,617) | (29,202) |
| FUND BALANCE (DEFICIT)--Beginning of Year | 1,089,351 | 1,089,351 | 1,089,351 | 1,089,351 | 1,118,553 |
| FUND BALANCE (DEFICIT)--End of Year | 864,159 | 864,159 | 864,580 | 943,734 | 1,089,351 |
| 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) | | 864,159 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
TORT IMMUNITY FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2008 and 2007

| | 2008 | 2007 |
|--|---------------|---------------|
| <u>ASSETS</u> | | |
| Cash | \$0 | \$335,638 |
| Investments | 0 | 0 |
| Receivables, Net of Uncollectible Amounts: | | |
| Property Taxes | 1,046,097 | 980,720 |
| Intergovernmental | 25 | 29 |
| Accrued Interest | 0 | 0 |
| Other | 0 | 0 |
| Due From Other Funds | 604 | 623 |
| Total Assets | 1,046,726 | 1,317,010 |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 0 | 0 |
| Accounts Payable | 0 | 0 |
| Intergovernmental Payable | 0 | 0 |
| Due To Other Funds | 156,814 | 487,698 |
| Funds Held For Others | 0 | 0 |
| Deferred Revenues | 1,046,097 | 980,720 |
| Total Liabilities | 1,202,911 | 1,468,418 |
| FUND BALANCE (DEFICIT): | | |
| Unreserved, Undesignated | (156,185) | (151,408) |
| Total Fund Balance (Deficit) | (156,185) | (151,408) |
| Total Liabilities and Fund Balance | 1,046,726 | 1,317,010 |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | Actual (GAAP Basis) | Actual (Budgetary Basis) | Budget (Final) | Budget (Original) | Actual (GAAP Basis) |
| REVENUES: | | | | | |
| Property Tax | \$981,676 | \$981,676 | \$987,640 | \$987,640 | \$863,695 |
| 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 | 930 | 930 | 2,100 | 2,100 | 4,798 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 982,606 | 982,606 | 989,740 | 989,740 | 868,493 |
| EXPENDITURES: | | | | | |
| General Government: | | | | | |
| Fringe Benefits | 130,956 | 131,833 | 131,905 | 132,967 | 120,971 |
| Services | 65,207 | 65,207 | 65,368 | 64,687 | 68,902 |
| Justice & Public Safety: | | | | | |
| Fringe Benefits | 423,029 | 423,029 | 423,260 | 426,668 | 445,680 |
| Services | 364,977 | 364,977 | 365,879 | 362,069 | 335,075 |
| Education | | | | | |
| Fringe Benefits | 0 | 0 | 0 | 0 | 2,418 |
| Development: | | | | | |
| Fringe Benefits | 2,968 | 2,968 | 2,970 | 2,994 | 3,157 |
| Services | 246 | 246 | 247 | 244 | 1,311 |
| Total Expenditures | 987,383 | 988,260 | 989,629 | 989,629 | 977,514 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (4,777) | (5,654) | 111 | 111 | (109,021) |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 0 | 877 | 0 | 0 | 0 |
| Transfers Out | 0 | 0 | 0 | 0 | 0 |
| Net Other Financing Sources (Uses) | 0 | 877 | 0 | 0 | 0 |
| NET CHANGE IN FUND BALANCE | (4,777) | (4,777) | 111 | 111 | (109,021) |
| FUND BALANCE (DEFICIT)--Beginning of Year | (151,408) | (151,408) | (151,408) | (151,408) | (42,387) |
| FUND BALANCE (DEFICIT)--End of Year | (156,185) | (156,185) | (151,297) | (151,297) | (151,408) |
| 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) | | (156,185) | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2008 and 2007

| | 2008 | 2007 |
|--|-----------|-------------|
| <u>ASSETS</u> | | |
| Cash | \$887,570 | \$1,001,006 |
| Investments | 369,000 | 362,000 |
| Receivables, Net of Uncollectible Amounts: | | |
| Property Taxes | 2,425,124 | 2,389,317 |
| Intergovernmental | 609 | 2,234 |
| Accrued Interest | 3,974 | 4,290 |
| Other | 0 | 0 |
| Due From Other Funds | 405,188 | 352,555 |
| Total Assets | 4,091,465 | 4,111,402 |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 0 | 0 |
| Accounts Payable | 122,518 | 136,989 |
| Intergovernmental Payable | 0 | 0 |
| Due To Other Funds | 0 | 0 |
| Funds Held For Others | 714 | 0 |
| Deferred Revenues | 2,425,124 | 2,389,317 |
| Total Liabilities | 2,548,356 | 2,526,306 |
| FUND BALANCE (DEFICIT): | | |
| Reserved for Debt Service | 368,844 | 361,224 |
| Unreserved, Undesignated | 1,174,265 | 1,223,872 |
| Total Fund Balance (Deficit) | 1,543,109 | 1,585,096 |
| Total Liabilities and Fund Balance | 4,091,465 | 4,111,402 |

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, 2008

Exhibit C-44b

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | Actual (GAAP Basis) | Actual (Budgetary Basis) | Budget (Final) | Budget (Original) | Actual (GAAP Basis) |
| REVENUES: | | | | | |
| Property Tax | \$2,392,394 | \$2,392,394 | \$2,408,939 | \$2,408,939 | \$2,270,086 |
| 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 | 150,118 | 150,118 | 150,119 | 150,119 | 188,931 |
| Investment Earnings | 27,516 | 27,516 | 55,000 | 55,000 | 61,203 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 2,694,028 | 2,694,028 | 2,738,058 | 2,738,058 | 2,644,220 |
| EXPENDITURES: | | | | | |
| General Government: | | | | | |
| Fringe Benefits | 389,163 | 400,004 | 400,004 | 396,205 | 361,342 |
| Justice & Public Safety: | | | | | |
| Fringe Benefits | 1,765,155 | 1,818,312 | 1,818,313 | 1,801,047 | 1,684,524 |
| Health: | | | | | |
| Fringe Benefits | 0 | 21,665 | 21,665 | 21,460 | 0 |
| Education: | | | | | |
| Fringe Benefits | 0 | 191,007 | 191,007 | 189,194 | 0 |
| Social Services: | | | | | |
| Fringe Benefits | 0 | 387,691 | 435,977 | 462,233 | 0 |
| Development: | | | | | |
| Fringe Benefits | 29,543 | 197,542 | 197,542 | 195,666 | 28,352 |
| Highways & Bridges: | | | | | |
| Fringe Benefits | 136,551 | 136,551 | 136,551 | 135,254 | 134,009 |
| Debt Service: | | | | | |
| Principal Retirement | 300,000 | 300,000 | 300,000 | 300,000 | 0 |
| Interest & Fiscal Charges | 115,603 | 115,603 | 117,069 | 117,069 | 171,243 |
| Total Expenditures | 2,736,015 | 3,568,375 | 3,618,128 | 3,618,128 | 2,379,470 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (41,987) | (874,347) | (880,070) | (880,070) | 264,750 |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 0 | 832,360 | 885,690 | 885,690 | 0 |
| Transfers Out | 0 | 0 | 0 | 0 | 0 |
| Net Other Financing Sources (Uses) | 0 | 832,360 | 885,690 | 885,690 | 0 |
| NET CHANGE IN FUND BALANCE | (41,987) | (41,987) | 5,620 | 5,620 | 264,750 |
| FUND BALANCE (DEFICIT)--Beginning of Year | 1,585,096 | 1,585,096 | 1,585,096 | 1,585,096 | 1,320,346 |
| FUND BALANCE (DEFICIT)--End of Year | 1,543,109 | 1,543,109 | 1,590,716 | 1,590,716 | 1,585,096 |
| 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) | | 1,543,109 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
 SOCIAL SECURITY FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2008 and 2007

| | 2008 | 2007 |
|--|-----------|-----------|
| <u>ASSETS</u> | | |
| Cash | \$148,095 | \$417,501 |
| Investments | 0 | 0 |
| Receivables, Net of Uncollectible Amounts: | | |
| Property Taxes | 1,534,452 | 1,461,024 |
| Intergovernmental | 633 | 2,191 |
| Accrued Interest | 0 | 0 |
| Other | 0 | 0 |
| Due From Other Funds | 413,181 | 226,965 |
| Total Assets | 2,096,361 | 2,107,681 |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 0 | 0 |
| Accounts Payable | 99,320 | 103,978 |
| Intergovernmental Payable | 0 | 0 |
| Due To Other Funds | 0 | 0 |
| Funds Held For Others | 0 | 0 |
| Deferred Revenues | 1,534,452 | 1,461,024 |
| Total Liabilities | 1,633,772 | 1,565,002 |
| FUND BALANCE (DEFICIT): | | |
| Unreserved, Undesignated | 462,589 | 542,679 |
| Total Fund Balance (Deficit) | 462,589 | 542,679 |
| Total Liabilities and Fund Balance | 2,096,361 | 2,107,681 |

COUNTY OF CHAMPAIGN, ILLINOIS
SOCIAL SECURITY FUND

Exhibit C-45b

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | Actual (GAAP Basis) | Actual (Budgetary Basis) | Budget (Final) | Budget (Original) | Actual (GAAP Basis) |
| REVENUES: | | | | | |
| Property Tax | \$1,464,034 | \$1,464,034 | \$1,473,643 | \$1,473,643 | \$1,387,919 |
| 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 | 5,133 | 5,133 | 12,500 | 12,500 | 13,237 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 1,469,167 | 1,469,167 | 1,486,143 | 1,486,143 | 1,401,156 |
| EXPENDITURES: | | | | | |
| General Government: | | | | | |
| Fringe Benefits | 258,225 | 270,346 | 270,403 | 260,681 | 235,184 |
| Justice & Public Safety: | | | | | |
| Fringe Benefits | 1,179,999 | 1,235,694 | 1,235,957 | 1,191,522 | 1,105,662 |
| Health: | | | | | |
| Fringe Benefits | 0 | 22,242 | 22,247 | 21,447 | 0 |
| Education: | | | | | |
| Fringe Benefits | 0 | 200,786 | 200,829 | 193,609 | 0 |
| Social Services: | | | | | |
| Fringe Benefits | 0 | 443,711 | 455,926 | 455,926 | 0 |
| Development: | | | | | |
| Fringe Benefits | 19,750 | 197,941 | 197,983 | 190,865 | 18,609 |
| Highways & Bridges: | | | | | |
| Fringe Benefits | 91,283 | 91,283 | 91,303 | 88,020 | 87,958 |
| Total Expenditures | 1,549,257 | 2,462,003 | 2,474,648 | 2,402,070 | 1,447,413 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (80,090) | (992,836) | (988,505) | (915,927) | (46,257) |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 0 | 912,746 | 915,927 | 915,927 | 0 |
| Transfers Out | 0 | 0 | 0 | 0 | 0 |
| Net Other Financing Sources (Uses) | 0 | 912,746 | 915,927 | 915,927 | 0 |
| NET CHANGE IN FUND BALANCE | (80,090) | (80,090) | (72,578) | 0 | (46,257) |
| FUND BALANCE (DEFICIT)--Beginning of Year | 542,679 | 542,679 | 542,679 | 542,679 | 588,936 |
| FUND BALANCE (DEFICIT)--End of Year | 462,589 | 462,589 | 470,101 | 542,679 | 542,679 |
| 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) | | 462,589 | | | |

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, 2008 and 2007

| | 2008 | 2007 |
|--|---------|---------|
| <u>ASSETS</u> | | |
| Cash | \$7,288 | \$7,616 |
| 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 | 7,288 | 7,616 |
| <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 | 7,288 | 7,616 |
| Total Fund Balance (Deficit) | 7,288 | 7,616 |
| Total Liabilities and Fund Balance | 7,288 | 7,616 |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | Actual (GAAP Basis) | Actual (Budgetary Basis) | Budget (Final) | Budget (Original) | Actual (GAAP Basis) |
| REVENUES: | | | | | |
| Property Tax | \$0 | \$0 | \$0 | \$0 | \$0 |
| Investment Earnings | 157 | 157 | 0 | 0 | 347 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 157 | 157 | 0 | 0 | 347 |
| EXPENDITURES: | | | | | |
| Debt Service: | | | | | |
| Principal Retirement | 955,000 | 955,000 | 955,000 | 955,000 | 930,000 |
| Interest & Fiscal Charges | 60,298 | 60,298 | 60,813 | 60,813 | 82,698 |
| Total Expenditures | 1,015,298 | 1,015,298 | 1,015,813 | 1,015,813 | 1,012,698 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (1,015,141) | (1,015,141) | (1,015,813) | (1,015,813) | (1,012,351) |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 1,014,813 | 1,014,813 | 1,014,813 | 1,014,813 | 1,012,698 |
| Transfers Out | 0 | 0 | 0 | 0 | 0 |
| Net Other Financing Sources (Uses) | 1,014,813 | 1,014,813 | 1,014,813 | 1,014,813 | 1,012,698 |
| NET CHANGE IN FUND BALANCE | (328) | (328) | (1,000) | (1,000) | 347 |
| FUND BALANCE (DEFICIT)--Beginning of Year | 7,616 | 7,616 | 7,616 | 7,616 | 7,269 |
| FUND BALANCE (DEFICIT)--End of Year | 7,288 | 7,288 | 6,616 | 6,616 | 7,616 |
| 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) | | 7,288 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
 2003 SERIES NURSING HOME BOND DEBT SERVICE FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2008 and 2007

| | 2008 | 2007 |
|--|---------------|---------------|
| <u>ASSETS</u> | | |
| Cash | \$259,350 | \$72,270 |
| Investments | 1,276,000 | 1,404,000 |
| Receivables, Net of Uncollectible Amounts: | | |
| Property Taxes | 1,585,154 | 1,583,600 |
| Intergovernmental | 0 | 0 |
| Accrued Interest | 3,785 | 3,978 |
| Other | 0 | 0 |
| Due From Other Funds | 0 | 0 |
| Total Assets | 3,124,289 | 3,063,848 |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accrued Salaries Payable | 0 | 0 |
| Accounts Payable | 0 | 0 |
| Intergovernmental Payable | 0 | 0 |
| Due To Other Funds | 0 | 0 |
| Funds Held For Others | 0 | 0 |
| Deferred Revenues | 1,585,154 | 1,583,600 |
| Total Liabilities | 1,585,154 | 1,583,600 |
| FUND BALANCE (DEFICIT): | | |
| Unreserved, Undesignated | 1,539,135 | 1,480,248 |
| Total Fund Balance (Deficit) | 1,539,135 | 1,480,248 |
| Total Liabilities and Fund Balance | 3,124,289 | 3,063,848 |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | Actual (GAAP Basis) | Actual (Budgetary Basis) | Budget (Final) | Budget (Original) | Actual (GAAP Basis) |
| REVENUES: | | | | | |
| Property Tax | \$1,594,492 | \$1,594,492 | \$1,593,159 | \$1,593,159 | \$1,599,477 |
| Investment Earnings | 50,310 | 50,310 | 45,000 | 45,000 | 51,433 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 1,644,802 | 1,644,802 | 1,638,159 | 1,638,159 | 1,650,910 |
| EXPENDITURES: | | | | | |
| Debt Service: | | | | | |
| Principal Retirement | 855,000 | 855,000 | 855,000 | 855,000 | 835,000 |
| Interest & Fiscal Charges | 730,915 | 730,915 | 731,915 | 731,915 | 753,108 |
| Total Expenditures | 1,585,915 | 1,585,915 | 1,586,915 | 1,586,915 | 1,588,108 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 58,887 | 58,887 | 51,244 | 51,244 | 62,802 |
| 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 | 58,887 | 58,887 | 51,244 | 51,244 | 62,802 |
| FUND BALANCE (DEFICIT)--Beginning of Year | 1,480,248 | 1,480,248 | 1,480,248 | 1,480,248 | 1,417,446 |
| FUND BALANCE (DEFICIT)--End of Year | 1,539,135 | 1,539,135 | 1,531,492 | 1,531,492 | 1,480,248 |
| 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) | | 1,539,135 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
 2007 SERIES HIGHWAY FACILITY BOND DEBT SERVICE FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2008 and 2007

| | 2008 | 2007 |
|--|-----------|---------|
| <u>ASSETS</u> | | |
| Cash | \$171,559 | \$5,253 |
| 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 | 171,559 | 5,253 |
| <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 | 5,241 |
| Deferred Revenues | 0 | 0 |
| Total Liabilities | 0 | 5,241 |
| FUND BALANCE (DEFICIT): | | |
| Unreserved, Undesignated | 171,559 | 12 |
| Total Fund Balance (Deficit) | 171,559 | 12 |
| Total Liabilities and Fund Balance | 171,559 | 5,253 |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | Actual (GAAP Basis) | Actual (Budgetary Basis) | Budget (Final) | Budget (Original) | Actual (GAAP Basis) |
| REVENUES: | | | | | |
| Property Tax | \$0 | \$0 | \$0 | \$0 | \$0 |
| Investment Earnings | 592 | 592 | 0 | 0 | 12 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 592 | 592 | 0 | 0 | 12 |
| EXPENDITURES: | | | | | |
| Debt Service: | | | | | |
| Principal Retirement | 0 | 0 | 0 | 0 | 0 |
| Interest & Fiscal Charges | 42,428 | 42,428 | 48,175 | 48,175 | 0 |
| Total Expenditures | 42,428 | 42,428 | 48,175 | 48,175 | 0 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (41,836) | (41,836) | (48,175) | (48,175) | 12 |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 213,383 | 213,383 | 48,175 | 48,175 | 0 |
| Transfers Out | 0 | 0 | 0 | 0 | 0 |
| Net Other Financing Sources (Uses) | 213,383 | 213,383 | 48,175 | 48,175 | 0 |
| NET CHANGE IN FUND BALANCE | 171,547 | 171,547 | 0 | 0 | 12 |
| FUND BALANCE (DEFICIT)--Beginning of Year | 12 | 12 | 12 | 12 | 0 |
| FUND BALANCE (DEFICIT)--End of Year | 171,559 | 171,559 | 12 | 12 | 12 |
| 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) | | 171,559 | | | |

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, 2008 and 2007

| | 2008 | 2007 |
|--|------------|---------------|
| <u>ASSETS</u> | | |
| Cash | \$56,120 | \$1,505,647 |
| 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 | 56,120 | 1,505,647 |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accounts Payable | 99,438 | 409,527 |
| Intergovernmental Payable | 0 | 0 |
| Due To Other Funds | 0 | 0 |
| Total Liabilities | 99,438 | 409,527 |
| FUND BALANCE (DEFICIT): | | |
| Unreserved, Undesignated | (43,318) | 1,096,120 |
| Total Fund Balance (Deficit) | (43,318) | 1,096,120 |
| Total Liabilities and Fund Balance | 56,120 | 1,505,647 |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|--------------------|----------------------|---------------------------|
| | Actual (GAAP Basis) | Actual (Budgetary Basis) | Budget (Final) | Budget (Original) | Actual (GAAP Basis) |
| REVENUES: | | | | | |
| Intergovernmental Revenue | \$0 | \$0 | \$0 | \$0 | \$0 |
| Investment Earnings | 11,903 | 11,903 | 7,000 | 7,000 | 147,307 |
| Miscellaneous | 88,633 | 88,633 | 0 | 0 | 0 |
| Total Revenues | <u>100,536</u> | <u>100,536</u> | <u>7,000</u> | <u>7,000</u> | <u>147,307</u> |
| EXPENDITURES: | | | | | |
| Highways & Bridges: | | | | | |
| Salaries | 0 | 0 | 0 | 0 | 0 |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 |
| Commodities | 74,433 | 74,433 | 74,434 | 0 | 125 |
| Services | 103,639 | 103,639 | 148,042 | 73,075 | 165,854 |
| Capital Outlay | 1,706,902 | 1,706,902 | 2,057,767 | 1,391,106 | 4,953,472 |
| Total Expenditures | <u>1,884,974</u> | <u>1,884,974</u> | <u>2,280,243</u> | <u>1,464,181</u> | <u>5,119,451</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>(1,784,438)</u> | <u>(1,784,438)</u> | <u>(2,273,243)</u> | <u>(1,457,181)</u> | <u>(4,972,144)</u> |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Sale of General Obligation Bonds | 0 | 0 | 0 | 0 | 1,480,000 |
| Premium on General Obligation Bonds | 0 | 0 | 0 | 0 | 41,422 |
| Transfers In | 645,000 | 645,000 | 800,000 | 0 | 400,000 |
| Transfers Out | 0 | 0 | 0 | 0 | 0 |
| Net Other Financing Sources (Uses) | <u>645,000</u> | <u>645,000</u> | <u>800,000</u> | <u>0</u> | <u>1,921,422</u> |
| NET CHANGE IN FUND BALANCE | <u>(1,139,438)</u> | <u>(1,139,438)</u> | <u>(1,473,243)</u> | <u>(1,457,181)</u> | <u>(3,050,722)</u> |
| FUND BALANCE (DEFICIT)--Beginning of Year | <u>1,096,120</u> | <u>1,096,120</u> | <u>1,096,120</u> | <u>1,096,120</u> | <u>4,146,842</u> |
| FUND BALANCE (DEFICIT)--End of Year | <u>(43,318)</u> | <u>(43,318)</u> | <u>(377,123)</u> | <u>(361,061)</u> | <u>1,096,120</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>(43,318)</u> | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
 NURSING HOME CONSTRUCTION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2008 and 2007

| | 2008 | 2007 |
|--|-------------|-------------|
| <u>ASSETS</u> | | |
| Cash | \$332,049 | \$772,825 |
| Investments | 0 | 0 |
| Receivables, Net of Uncollectible Amounts: | | |
| Intergovernmental | 0 | 0 |
| Accrued Interest | 0 | 0 |
| Other | 2,203 | 0 |
| Due From Other Funds | 0 | 0 |
| Total Assets | 334,252 | 772,825 |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accounts Payable | 101,318 | 8,773 |
| Intergovernmental Payable | 0 | 0 |
| Due To Other Funds | 0 | 0 |
| Total Liabilities | 101,318 | 8,773 |
| FUND BALANCE (DEFICIT): | | |
| Unreserved, Undesignated | 232,934 | 764,052 |
| Total Fund Balance (Deficit) | 232,934 | 764,052 |
| Total Liabilities and Fund Balance | 334,252 | 772,825 |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | Actual (GAAP Basis) | Actual (Budgetary Basis) | Budget (Final) | Budget (Original) | Actual (GAAP Basis) |
| REVENUES: | | | | | |
| Intergovernmental Revenue | \$0 | \$0 | \$0 | \$0 | \$0 |
| Investment Earnings | 14,707 | 14,707 | 35,000 | 35,000 | 65,869 |
| Miscellaneous | 2,203 | 2,203 | 0 | 0 | 64,331 |
| Total Revenues | <u>16,910</u> | <u>16,910</u> | <u>35,000</u> | <u>35,000</u> | <u>130,200</u> |
| EXPENDITURES: | | | | | |
| Social Services: | | | | | |
| Salaries | 0 | 0 | 0 | 0 | 0 |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 |
| Commodities | 1,103 | 1,103 | 1,625 | 522 | 39,936 |
| Services | 196,615 | 196,615 | 360,237 | 359,607 | 406,353 |
| Capital Outlay | 16,136 | 16,136 | 129,217 | 437,159 | 663,402 |
| Debt Service: | | | | | |
| Principal Retirement | 33,472 | 33,472 | 33,473 | 27,425 | 75,096 |
| Interest & Fiscal Charges | 809 | 809 | 809 | 541 | 7,175 |
| Total Expenditures | <u>248,135</u> | <u>248,135</u> | <u>525,361</u> | <u>825,254</u> | <u>1,191,962</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>(231,225)</u> | <u>(231,225)</u> | <u>(490,361)</u> | <u>(790,254)</u> | <u>(1,061,762)</u> |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | 0 |
| Transfers Out | (299,893) | (299,893) | (299,893) | 0 | 0 |
| Net Other Financing Sources (Uses) | <u>(299,893)</u> | <u>(299,893)</u> | <u>(299,893)</u> | <u>0</u> | <u>0</u> |
| NET CHANGE IN FUND BALANCE | (531,118) | (531,118) | (790,254) | (790,254) | (1,061,762) |
| FUND BALANCE (DEFICIT)--Beginning of Year | <u>764,052</u> | <u>764,052</u> | <u>764,052</u> | <u>764,052</u> | <u>1,825,814</u> |
| FUND BALANCE (DEFICIT)--End of Year | <u>232,934</u> | <u>232,934</u> | <u>(26,202)</u> | <u>(26,202)</u> | <u>764,052</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>232,934</u> | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT COMPLEX CONSTRUCTION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2008 and 2007

| | 2008 | 2007 |
|--|---------------|---------------|
| <u>ASSETS</u> | | |
| Cash | \$2,391,688 | \$1,575,775 |
| Investments | 2,000,000 | 6,000,000 |
| Receivables, Net of Uncollectible Amounts: | | |
| Intergovernmental | 0 | 0 |
| Accrued Interest | 0 | 0 |
| Other | 0 | 100 |
| Due From Other Funds | 0 | 0 |
| Total Assets | 4,391,688 | 7,575,875 |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| LIABILITIES: | | |
| Accounts Payable | 28,543 | 82,090 |
| Intergovernmental Payable | 0 | 0 |
| Due To Other Funds | 0 | 0 |
| Total Liabilities | 28,543 | 82,090 |
| FUND BALANCE (DEFICIT): | | |
| Unreserved, Undesignated | 4,363,145 | 7,493,785 |
| Total Fund Balance (Deficit) | 4,363,145 | 7,493,785 |
| Total Liabilities and Fund Balance | 4,391,688 | 7,575,875 |

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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|--------------------|----------------------|---------------------------|
| | Actual (GAAP Basis) | Actual (Budgetary Basis) | Budget (Final) | Budget (Original) | Actual (GAAP Basis) |
| REVENUES: | | | | | |
| Intergovernmental Revenue | \$0 | \$0 | \$0 | \$0 | \$0 |
| Investment Earnings | 206,694 | 206,694 | 125,000 | 125,000 | 76,315 |
| Miscellaneous | 9,262 | 9,262 | 0 | 0 | 7,775 |
| Total Revenues | 215,956 | 215,956 | 125,000 | 125,000 | 84,090 |
| EXPENDITURES: | | | | | |
| Justice & Public Safety: | | | | | |
| Salaries | 0 | 0 | 0 | 0 | 0 |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 |
| Commodities | 1,320 | 1,320 | 1,321 | 0 | 0 |
| Services | 301,451 | 301,451 | 383,417 | 344,067 | 282,491 |
| Capital Outlay | 3,043,825 | 3,043,825 | 4,259,329 | 4,300,000 | 7,800 |
| Total Expenditures | 3,346,596 | 3,346,596 | 4,644,067 | 4,644,067 | 290,291 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (3,130,640) | (3,130,640) | (4,519,067) | (4,519,067) | (206,201) |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Sale of General Obligation Bonds | 0 | 0 | 0 | 0 | 5,955,000 |
| Premium on General Obligation Bonds | 0 | 0 | 0 | 0 | 117,468 |
| Transfers In | 0 | 0 | 0 | 0 | 0 |
| Transfers Out | 0 | 0 | 0 | 0 | 0 |
| Net Other Financing Sources (Uses) | 0 | 0 | 0 | 0 | 6,072,468 |
| NET CHANGE IN FUND BALANCE | (3,130,640) | (3,130,640) | (4,519,067) | (4,519,067) | 5,866,267 |
| FUND BALANCE (DEFICIT)--Beginning of Year | 7,493,785 | 7,493,785 | 7,493,785 | 7,493,785 | 1,627,518 |
| FUND BALANCE (DEFICIT)--End of Year | 4,363,145 | 4,363,145 | 2,974,718 | 2,974,718 | 7,493,785 |
| Revenues/Sources Conversion to GAAP Basis | | 0 | | | |
| Expenditures/Uses Conversion to GAAP Basis | | 0 | | | |
| Beginning Fund Balance Conversion to GAAP Basis | | 0 | | | |
| GAAP Basis Fund Balance (Deficit) | | 4,363,145 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
 JAIL CONSTRUCTION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2008 and 2007

| | 2008 | 2007 |
|--|------|------|
| <u>ASSETS</u> | | |
| Cash | \$0 | \$0 |
| 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 | 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
 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, 2008

| | 2008 | | | | 2007 |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | 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 | 1,392 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>1,392</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 | 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>1,392</u> |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | 0 |
| Transfers Out | 0 | 0 | 0 | 0 | (28,401) |
| Net Other Financing Sources (Uses) | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>(28,401)</u> |
| NET CHANGE IN FUND BALANCE | 0 | 0 | 0 | 0 | (27,009) |
| FUND BALANCE (DEFICIT)--Beginning of Year | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>27,009</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, 2008 and 2007

| <u>ASSETS</u> | <u>2008</u> | <u>2007</u> |
|---|------------------------------|------------------------------|
| CURRENT ASSETS: | | |
| Cash | \$178,419 | \$148,920 |
| Investments | 0 | 0 |
| Receivables, Net of Uncollectible Amounts: | | |
| Patient Accounts | 1,498,330 | 2,011,434 |
| Property Taxes | 941,137 | 880,442 |
| Intergovernmental | 378,334 | 37,224 |
| Accrued Interest | 0 | 0 |
| Other | 0 | 113 |
| Due From Other Funds | 0 | 29 |
| Inventories | 20,084 | 24,695 |
| Prepaid Expenses | 4,848 | 4,848 |
| Resident Trust Accounts | 9,668 | 10,875 |
| NONCURRENT ASSETS: | | |
| Capital Assets: | | |
| Buildings and Improvements | 23,561,410 | 23,509,892 |
| Construction in Progress | 0 | 0 |
| Equipment | 978,326 | 1,115,024 |
| Less Accumulated Depreciation | <u>(1,468,993)</u> | <u>(874,008)</u> |
| Total Assets | <u>26,101,563</u> | <u>26,869,488</u> |
| LIABILITIES | | |
| CURRENT LIABILITIES: | | |
| Accrued Salaries Payable | 240,261 | 265,269 |
| Accounts Payable | 1,326,214 | 1,437,732 |
| Due To Other Funds | 2,116,574 | 909,664 |
| Funds Held For Others | 9,668 | 10,875 |
| Deferred Revenues | 941,137 | 880,442 |
| Compensated Absences Payable | 381,972 | 462,809 |
| NONCURRENT LIABILITIES: | | |
| Capital Lease Obligations | <u>0</u> | <u>9,553</u> |
| Total Liabilities | <u>5,015,826</u> | <u>3,976,344</u> |
| NET ASSETS | | |
| Invested in Capital Assets, Net of Related Debt | 23,070,743 | 23,741,355 |
| Unrestricted | <u>(1,985,006)</u> | <u>(848,211)</u> |
| Total Net Assets | <u><u>21,085,737</u></u> | <u><u>22,893,144</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, 2008

| | 2008 | | | | 2007 |
|---|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | Actual (GAAP Basis) | Actual (Budgetary Basis) | Budget (Final) | Budget (Original) | Actual (GAAP Basis) |
| OPERATING REVENUES: | | | | | |
| Charges for Services | \$12,913,858 | \$12,341,348 | \$14,867,529 | \$14,867,529 | \$13,154,920 |
| Miscellaneous | 25,614 | 25,614 | 13,792 | 13,792 | 14,663 |
| Total Operating Revenues | 12,939,472 | 12,366,962 | 14,881,321 | 14,881,321 | 13,169,583 |
| OPERATING EXPENSES: | | | | | |
| Salaries | 5,861,686 | 5,936,778 | 6,051,361 | 5,980,171 | 6,313,513 |
| Fringe Benefits | 1,787,708 | 1,791,936 | 1,888,190 | 2,059,380 | 1,943,086 |
| Commodities | 1,094,625 | 1,098,751 | 1,222,977 | 1,012,142 | 1,143,540 |
| Services | 6,150,916 | 6,001,705 | 6,494,419 | 5,937,436 | 5,756,894 |
| Capital Outlay | 0 | 47,608 | 61,294 | 77,694 | 0 |
| Depreciation | 700,314 | 0 | 0 | 0 | 630,969 |
| Total Operating Expenses | 15,595,249 | 14,876,778 | 15,718,241 | 15,066,823 | 15,788,002 |
| OPERATING INCOME (LOSS) | (2,655,777) | (2,509,816) | (836,920) | (185,502) | (2,618,419) |
| NON-OPERATING REVENUES (EXPENSES): | | | | | |
| Property Tax | 879,915 | 879,915 | 885,757 | 885,757 | 840,560 |
| Intergovernmental Revenue | 5,583 | 0 | 0 | 0 | 0 |
| Investment Earnings | 10,645 | 10,645 | 24,721 | 24,721 | 27,610 |
| Donations | 6,551 | 4,324 | 4,819 | 4,819 | 4,308 |
| Interest Expense | (8,730) | (8,730) | (11,168) | (3,962) | (4,246) |
| Loss on Disposal of Capital Assets | (55,634) | 0 | 0 | 0 | 0 |
| Net Non-Operating Revenues (Expenses) | 838,330 | 886,154 | 904,129 | 911,335 | 868,232 |
| INCOME (LOSS) BEFORE TRANSFERS | (1,817,447) | (1,623,662) | 67,209 | 725,833 | (1,750,187) |
| Capital Contributions | 43,459 | 0 | 0 | 0 | 22,387,373 |
| Transfers In | 0 | 0 | 0 | 0 | 327,812 |
| Transfers Out | (33,419) | (33,419) | (33,419) | (692,043) | (47,864) |
| CHANGE IN NET ASSETS | (1,807,407) | (1,657,081) | 33,790 | 33,790 | 20,917,134 |
| NET ASSETS--Beginning of Year | 22,893,144 | 773,772 | 773,772 | 773,772 | 1,976,010 |
| NET ASSETS--End of Year | 21,085,737 | (883,309) | 807,562 | 807,562 | 22,893,144 |
| Revenues/Transfers In Conversion to GAAP Basis | | 623,779 | | | |
| Expenses/Transfers Out Conversion to GAAP Basis | | (774,105) | | | |
| Beginning Net Assets Conversion to GAAP Basis | | 22,119,372 | | | |
| GAAP Basis Net Assets | | 21,085,737 | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
NURSING HOME FUND
COMPARATIVE STATEMENT OF CASH FLOWS
FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2008 and 2007

Exhibit F-3

| | 2008 | 2007 |
|---|---------------|---------------|
| CASH FLOWS FROM OPERATING ACTIVITIES: | | |
| Cash Receipts from Customers | \$13,117,191 | \$12,829,162 |
| Cash Payments to Employees for Services | (5,967,531) | (6,184,683) |
| Cash Payments to Suppliers and Other Funds For Goods and Services | (8,903,146) | (7,987,031) |
| Net Cash Provided (Used) By Operating Activities | (1,753,486) | (1,342,552) |
| CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES: | | |
| Property Taxes Received | 879,915 | 840,560 |
| Gifts And Donations Received | 4,324 | 3,888 |
| Transfers/Loans Received From Other Funds | 972,127 | 688,827 |
| Transfers/Loans Paid To Other Funds | (33,419) | (47,864) |
| Interest Paid on Interfund Loans | (7,205) | 0 |
| Net Cash Provided (Used) By Non-Capital Financing Activities | 1,815,742 | 1,485,411 |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | |
| Payments for Acquisition and Construction of Capital Assets | (32,324) | (102,704) |
| Principal Payments on Equipment Capital Leases | (9,553) | (6,904) |
| Interest Payments on Equipment Capital Leases | (1,525) | (4,246) |
| Net Cash Provided (Used) By Capital and Related Financing Activities | (43,402) | (113,854) |
| CASH FLOWS FROM INVESTMENT ACTIVITIES: | | |
| Interest Received on Investments and Bank Deposits | 10,645 | 27,610 |
| Net Cash Provided (Used) By Investment Activities | 10,645 | 27,610 |
| NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS | 29,499 | 56,615 |
| Cash and Cash Equivalents at Beginning of Year | 148,920 | 92,305 |
| Cash and Cash Equivalents at End of Year | 178,419 | 148,920 |
| RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES: | | |
| Operating Income (Loss) | (\$2,655,777) | (\$2,281,140) |
| Adjust Out Non-Cash Revenue/Expense: | | |
| Depreciation Expense | 700,314 | 630,969 |
| Adjust For Non-Revenue/Expense Cash Flows: | | |
| Decrease (Increase) in Receivables | 177,690 | (893,357) |
| Decrease (Increase) in Due From Other Funds | 29 | 19 |
| Decrease (Increase) in Inventories | 6,838 | 10,898 |
| Decrease (Increase) in Prepaid Expenses | 0 | (42) |
| Increase (Decrease) in Payables | (217,363) | 832,571 |
| Increase (Decrease) in Due To Other Funds | 234,783 | 357,530 |
| Net Cash Provided (Used) By Operating Activities | (1,753,486) | (1,342,552) |

Non-cash Investing, Capital and Financing Activities:

In fiscal year 2008, the Nursing Home received donated supplies valued at \$2,227 and received \$43,459 of additional facility improvements from the general government. 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).

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, 2008 and 2007

| | 2008 | 2007 |
|--|-------------|-------------|
| <u>ASSETS</u> | | |
| CURRENT ASSETS: | | |
| Cash | \$734,423 | \$88,865 |
| Investments | 0 | 0 |
| Receivables, Net of Uncollectible Amounts: | | |
| Intergovernmental | 337 | 149 |
| Accrued Interest | 0 | 0 |
| Other | 8,828 | 0 |
| Due From Other Funds | 191,449 | 774,060 |
| Total Assets | 935,037 | 863,074 |
| <u>LIABILITIES</u> | | |
| CURRENT LIABILITIES: | | |
| Accounts Payable | 8,710 | 3,302 |
| Due To Other Funds | 0 | 27,851 |
| Funds Held For Others | 0 | 0 |
| NONCURRENT LIABILITIES: | | |
| Estimated Claims Payable | 2,555,090 | 1,860,260 |
| Total Liabilities | 2,563,800 | 1,891,413 |
| <u>NET ASSETS</u> | | |
| Unrestricted | (1,628,763) | (1,028,339) |
| Total Net Assets | (1,628,763) | (1,028,339) |

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, 2008

| | 2008 | | | | 2007 |
|---|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | Actual (GAAP Basis) | Actual (Budgetary Basis) | Budget (Final) | Budget (Original) | Actual (GAAP Basis) |
| OPERATING REVENUES: | | | | | |
| Charges for Services | \$1,444,067 | \$1,444,067 | \$1,357,844 | \$1,357,844 | \$1,375,623 |
| Miscellaneous | 131,071 | 131,071 | 123,191 | 3,000 | 9,434 |
| Total Operating Revenues | <u>1,575,138</u> | <u>1,575,138</u> | <u>1,481,035</u> | <u>1,360,844</u> | <u>1,385,057</u> |
| OPERATING EXPENSES: | | | | | |
| Salaries | 17,236 | 0 | 0 | 0 | 27,851 |
| Fringe Benefits | 1,190,406 | 657,007 | 996,261 | 996,261 | 606,217 |
| Commodities | 143 | 143 | 1,300 | 1,000 | 15 |
| Services | 975,054 | 813,623 | 873,536 | 585,500 | 710,888 |
| Total Operating Expenses | <u>2,182,839</u> | <u>1,470,773</u> | <u>1,871,097</u> | <u>1,582,761</u> | <u>1,344,971</u> |
| OPERATING INCOME (LOSS) | <u>(607,701)</u> | <u>104,365</u> | <u>(390,062)</u> | <u>(221,917)</u> | <u>40,086</u> |
| NON-OPERATING REVENUES (EXPENSES): | | | | | |
| Investment Earnings | <u>7,277</u> | <u>7,277</u> | <u>7,500</u> | <u>7,500</u> | <u>6,400</u> |
| Net Non-Operating Revenues (Expenses) | <u>7,277</u> | <u>7,277</u> | <u>7,500</u> | <u>7,500</u> | <u>6,400</u> |
| INCOME (LOSS) BEFORE TRANSFERS | (600,424) | 111,642 | (382,562) | (214,417) | 46,486 |
| Transfers In | 0 | 0 | 0 | 0 | 0 |
| Transfers Out | 0 | (17,236) | (30,790) | (30,790) | 0 |
| CHANGE IN NET ASSETS | (600,424) | 94,406 | (413,352) | (245,207) | 46,486 |
| NET ASSETS--Beginning of Year | <u>(1,028,339)</u> | <u>831,921</u> | <u>831,921</u> | <u>831,921</u> | <u>(1,074,825)</u> |
| NET ASSETS--End of Year | <u>(1,628,763)</u> | <u>926,327</u> | <u>418,569</u> | <u>586,714</u> | <u>(1,028,339)</u> |
| Revenues/Transfers In Conversion to GAAP Basis | | 0 | | | |
| Expenses/Transfers Out Conversion to GAAP Basis | | (694,830) | | | |
| Beginning Net Assets Conversion to GAAP Basis | | <u>(1,860,260)</u> | | | |
| GAAP Basis Net Assets | | <u>(1,628,763)</u> | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
 SELF-FUNDED INSURANCE FUND
 COMPARATIVE STATEMENT OF CASH FLOWS
 FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2008 and 2007

| | 2008 | 2007 |
|---|------------------|------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES: | | |
| Cash Receipts from Other Funds and Employees for Services | \$2,157,053 | \$1,480,334 |
| Cash Receipts for Claims Reimbursements | 122,243 | 10,241 |
| Cash Payments to Employees for Services | (45,087) | (26,779) |
| Cash Payments to Suppliers for Goods and Services | (1,211,145) | (462,505) |
| Cash Payments for Claims | (254,220) | (828,551) |
| | 768,844 | 172,740 |
| CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES: | | |
| Transfers/Loans Received From Other Funds | 0 | 0 |
| Transfers/Loans Paid To Other Funds | (130,563) | (106,895) |
| | (130,563) | (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 | 7,277 | 6,400 |
| | 7,277 | 6,400 |
| NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS | 645,558 | 72,245 |
| Cash and Cash Equivalents at Beginning of Year | 88,865 | 16,620 |
| Cash and Cash Equivalents at End of Year | 734,423 | 88,865 |
| RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES: | | |
| Operating Income (Loss) | (\$607,701) | \$40,086 |
| Adjust For Non-Revenue/Expense Cash Flows: | | |
| Decrease (Increase) in Receivables | (9,016) | 1,177 |
| Decrease (Increase) in Due From Other Funds | 713,174 | 104,341 |
| Increase (Decrease) in Payables | 5,408 | (3,031) |
| Increase (Decrease) in Due To Other Funds | (27,851) | 1,072 |
| Increase (Decrease) in Unremitted Payroll Withholdings | 0 | 0 |
| Increase (Decrease) in Estimated Claims Payable | 694,830 | 29,095 |
| | 768,844 | 172,740 |

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, 2008 and 2007

| | 2008 | 2007 |
|--|-----------|-----------|
| <u>ASSETS</u> | | |
| CURRENT ASSETS: | | |
| Cash | \$182,936 | \$287,239 |
| Investments | 0 | 0 |
| Receivables, Net of Uncollectible Amounts: | | |
| Intergovernmental | 0 | 2,112 |
| Accrued Interest | 0 | 0 |
| Other | 1,682 | 1,490 |
| Due From Other Funds | 9,464 | 280,744 |
| Total Assets | 194,082 | 571,585 |
| <u>LIABILITIES</u> | | |
| CURRENT LIABILITIES: | | |
| Accounts Payable | 102 | 368,720 |
| Due To Other Funds | 68 | 22 |
| Funds Held For Others | 85,368 | 84,855 |
| Deferred Revenues | 0 | 4,380 |
| NONCURRENT LIABILITIES: | | |
| Estimated Claims Payable | 0 | 0 |
| Total Liabilities | 85,538 | 457,977 |
| <u>NET ASSETS</u> | | |
| Unrestricted | 108,544 | 113,608 |
| Total Net Assets | 108,544 | 113,608 |

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, 2008

| | 2008 | | | | 2007 |
|---|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
| | Actual (GAAP Basis) | Actual (Budgetary Basis) | Budget (Final) | Budget (Original) | Actual (GAAP Basis) |
| OPERATING REVENUES: | | | | | |
| Charges for Services | \$4,632,863 | \$4,632,863 | \$4,950,415 | \$4,950,415 | \$4,420,139 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Total Operating Revenues | <u>4,632,863</u> | <u>4,632,863</u> | <u>4,950,415</u> | <u>4,950,415</u> | <u>4,420,139</u> |
| OPERATING EXPENSES: | | | | | |
| Salaries | 0 | 0 | 0 | 0 | 0 |
| Fringe Benefits | 4,632,113 | 4,632,113 | 4,857,908 | 4,867,908 | 4,421,007 |
| Commodities | 234 | 234 | 600 | 600 | 347 |
| Services | 10,625 | 10,625 | 11,000 | 1,000 | 0 |
| Total Operating Expenses | <u>4,642,972</u> | <u>4,642,972</u> | <u>4,869,508</u> | <u>4,869,508</u> | <u>4,421,354</u> |
| OPERATING INCOME (LOSS) | <u>(10,109)</u> | <u>(10,109)</u> | <u>80,907</u> | <u>80,907</u> | <u>(1,215)</u> |
| NON-OPERATING REVENUES (EXPENSES): | | | | | |
| Investment Earnings | 5,045 | 5,045 | 10,500 | 10,500 | 9,671 |
| Net Non-Operating Revenues (Expenses) | <u>5,045</u> | <u>5,045</u> | <u>10,500</u> | <u>10,500</u> | <u>9,671</u> |
| INCOME (LOSS) BEFORE TRANSFERS | (5,064) | (5,064) | 91,407 | 91,407 | 8,456 |
| Transfers In | 0 | 0 | 0 | 0 | 0 |
| Transfers Out | 0 | 0 | 0 | 0 | 0 |
| CHANGE IN NET ASSETS | (5,064) | (5,064) | 91,407 | 91,407 | 8,456 |
| NET ASSETS--Beginning of Year | <u>113,608</u> | <u>113,608</u> | <u>113,608</u> | <u>113,608</u> | <u>105,152</u> |
| NET ASSETS--End of Year | <u>108,544</u> | <u>108,544</u> | <u>205,015</u> | <u>205,015</u> | <u>113,608</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>108,544</u> | | | |

COUNTY OF CHAMPAIGN, ILLINOIS
EMPLOYEE HEALTH INSURANCE FUND
COMPARATIVE STATEMENT OF CASH FLOWS
FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2008 and 2007

| | 2008 | 2007 |
|---|------------------|----------------|
| CASH FLOWS FROM OPERATING ACTIVITIES: | | |
| Cash Receipts from Other Funds and Employees for Services | \$4,906,063 | \$4,387,584 |
| Cash Receipts for Claims Reimbursements | 0 | 0 |
| Cash Payments to Employees for Services | 0 | 0 |
| Cash Payments to Suppliers for Goods and Services | (5,015,411) | (4,396,013) |
| Cash Payments for Claims | 0 | 0 |
| | <u>(109,348)</u> | <u>(8,429)</u> |
| CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES: | | |
| Transfers/Loans Received From Other Funds | 0 | 0 |
| Transfers/Loans Paid to Other Funds | 0 | 0 |
| | <u>0</u> | <u>0</u> |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | |
| Capital Contributions Received | 0 | 0 |
| | <u>0</u> | <u>0</u> |
| CASH FLOWS FROM INVESTMENT ACTIVITIES: | | |
| Interest Received on Investments and Bank Deposits | 5,045 | 9,671 |
| | <u>5,045</u> | <u>9,671</u> |
| NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS | (104,303) | 1,242 |
| Cash and Cash Equivalents at Beginning of Year | 287,239 | 285,997 |
| Cash and Cash Equivalents at End of Year | <u>182,936</u> | <u>287,239</u> |
| RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES: | | |
| Operating Income (Loss) | (\$10,109) | (\$1,215) |
| Adjust For Non-Revenue/Expense Cash Flows: | | |
| Decrease (Increase) in Receivables | 1,920 | 1,601 |
| Decrease (Increase) in Due From Other Funds | 271,280 | (34,156) |
| Increase (Decrease) in Payables | (368,618) | 30,251 |
| Increase (Decrease) in Due To Other Funds | 46 | (24) |
| Increase (Decrease) in Unremitted Payroll Withholdings | (3,867) | (4,886) |
| Increase (Decrease) in Estimated Claims Payable | 0 | 0 |
| | <u>(109,348)</u> | <u>(8,429)</u> |

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, 2008 and 2007

| | 2008 | 2007 |
|-------------------------------------|-----------|-----------|
| <u>ASSETS</u> | | |
| Cash | \$411,788 | \$318,570 |
| Investments | 370,000 | 670,000 |
| Receivables: | | |
| Intergovernmental | 134,310 | 172,230 |
| Accrued Interest | 1,647 | 0 |
| Other | 0 | 0 |
| Due From Other Funds | 0 | 0 |
| Total Assets | 917,745 | 1,160,800 |
| <u>LIABILITIES</u> | | |
| Accounts Payable | 0 | 86,857 |
| Intergovernmental Payable | 0 | 0 |
| Due To Other Funds | 0 | 0 |
| Total Liabilities | 0 | 86,857 |
| <u>NET ASSETS</u> | | |
| Held in Trust for Other Governments | 917,745 | 1,073,943 |

COUNTY OF CHAMPAIGN, ILLINOIS
TOWNSHIP MOTOR FUEL TAX FUND
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2008 AND 2007

| | <u>2008</u> | <u>2007</u> |
|-------------------------------|-----------------------|-------------------------|
| ADDITIONS: | | |
| Intergovernmental Revenue | \$2,172,362 | \$2,354,549 |
| Investment Earnings | 35,728 | 66,174 |
| Miscellaneous | <u>0</u> | <u>0</u> |
| Total Additions | <u>2,208,090</u> | <u>2,420,723</u> |
| DEDUCTIONS: | | |
| Township Road Maintenance: | | |
| Salaries | 0 | 0 |
| Fringe Benefits | 0 | 0 |
| Commodities | 0 | 0 |
| Services | 2,364,288 | 2,556,034 |
| Capital Outlay | <u>0</u> | <u>0</u> |
| Total Deductions | <u>2,364,288</u> | <u>2,556,034</u> |
| CHANGE IN NET ASSETS | (156,198) | (135,311) |
| NET ASSETS--Beginning of Year | <u>1,073,943</u> | <u>1,209,254</u> |
| NET ASSETS--End of Year | <u><u>917,745</u></u> | <u><u>1,073,943</u></u> |

COUNTY OF CHAMPAIGN, ILLINOIS
TOWNSHIP BRIDGE FUND
COMPARATIVE STATEMENT OF FIDUCIARY NET ASSETS
NOVEMBER 30, 2008 and 2007

| | 2008 | 2007 |
|-------------------------------------|-----------|-----------|
| <u>ASSETS</u> | | |
| Cash | \$347,573 | \$121,057 |
| Investments | 75,000 | 50,000 |
| Receivables: | | |
| Intergovernmental | 0 | 0 |
| Accrued Interest | 442 | 706 |
| Other | 0 | 0 |
| Due From Other Funds | 0 | 0 |
| Total Assets | 423,015 | 171,763 |
| <u>LIABILITIES</u> | | |
| Accounts Payable | 105,600 | 14,273 |
| Intergovernmental Payable | 0 | 0 |
| Due To Other Funds | 0 | 0 |
| Total Liabilities | 105,600 | 14,273 |
| <u>NET ASSETS</u> | | |
| Held in Trust for Other Governments | 317,415 | 157,490 |

COUNTY OF CHAMPAIGN, ILLINOIS
TOWNSHIP BRIDGE FUND
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2008 AND 2007

| | <u>2008</u> | <u>2007</u> |
|-------------------------------|-----------------------|-----------------------|
| ADDITIONS: | | |
| Intergovernmental Revenue | \$614,420 | \$175,312 |
| Investment Earnings | 5,407 | 13,371 |
| Miscellaneous | <u>0</u> | <u>0</u> |
| Total Additions | <u>619,827</u> | <u>188,683</u> |
| DEDUCTIONS: | | |
| Township Bridge Maintenance: | | |
| Salaries | 0 | 0 |
| Fringe Benefits | 0 | 0 |
| Commodities | 0 | 0 |
| Services | 0 | 0 |
| Capital Outlay | <u>459,902</u> | <u>400,925</u> |
| Total Deductions | <u>459,902</u> | <u>400,925</u> |
| CHANGE IN NET ASSETS | 159,925 | (212,242) |
| NET ASSETS--Beginning of Year | <u>157,490</u> | <u>369,732</u> |
| NET ASSETS--End of Year | <u><u>317,415</u></u> | <u><u>157,490</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, 2008 AND 2007

| | 2008 | 2007 |
|--|----------|----------|
| <u>GARNISHMENTS FUND</u> | | |
| ASSETS: | | |
| Cash | \$0 | \$1,689 |
| Total Assets | 0 | 1,689 |
| LIABILITIES: | | |
| Due To Other Funds | \$0 | \$0 |
| Funds Held for Others | 0 | 1,689 |
| Total Liabilities | 0 | 1,689 |
| <u>INHERITANCE TAX FUND</u> | | |
| ASSETS: | | |
| Cash | \$16,685 | \$11,555 |
| Investments | 0 | 0 |
| Total Assets | 16,685 | 11,555 |
| LIABILITIES: | | |
| Intergovernmental Payable | \$16,685 | \$11,555 |
| Due To Other Funds | 0 | 0 |
| Total Liabilities | 16,685 | 11,555 |
| <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, 2008 AND 2007

| | 2008 | 2007 |
|---|-------------|-----------|
| <u>PROPERTY CONDEMNATIONS FUND</u> | | |
| ASSETS: | | |
| Cash | \$44,420 | \$37,700 |
| Investments | 0 | 0 |
| | 44,420 | 37,700 |
| Total Assets | 44,420 | 37,700 |
| LIABILITIES: | | |
| Due To Other Funds | \$0 | \$0 |
| Funds Held for Others | 44,420 | 37,700 |
| | 44,420 | 37,700 |
| Total Liabilities | 44,420 | 37,700 |
| <u>COUNTY COLLECTOR FUND</u> | | |
| ASSETS: | | |
| Cash | \$8,487,202 | \$807,047 |
| Investments | 0 | 0 |
| Intergovernmental Receivable | 24,621 | 715 |
| | 8,511,823 | 807,762 |
| Total Assets | 8,511,823 | 807,762 |
| LIABILITIES: | | |
| Intergovernmental Payable | \$8,446,162 | \$379,022 |
| Due To Other Funds | 0 | 0 |
| Funds Held For Others | 65,661 | 428,740 |
| | 8,511,823 | 807,762 |
| Total Liabilities | 8,511,823 | 807,762 |
| <u>CIRCUIT CLERK FUND</u> | | |
| ASSETS: | | |
| Cash | \$848,468 | \$306,944 |
| Investments | 1,548,634 | 1,746,333 |
| | 2,397,102 | 2,053,277 |
| Total Assets | 2,397,102 | 2,053,277 |
| LIABILITIES: | | |
| Intergovernmental Payable | \$117,083 | \$206,598 |
| Due To Other Funds | 0 | 0 |
| Funds Held For Others | 2,280,019 | 1,846,679 |
| | 2,397,102 | 1,846,679 |
| Total Liabilities | 2,397,102 | 2,053,277 |

COUNTY OF CHAMPAIGN, ILLINOIS
 INDIVIDUAL AGENCY FUNDS
 COMPARATIVE STATEMENTS OF FIDUCIARY NET ASSETS
 NOVEMBER 30, 2008 AND 2007

| | 2008 | 2007 |
|---------------------------------------|-----------|-----------|
| <u>COUNTY CLERK FUND</u> | | |
| ASSETS: | | |
| Cash | \$230,663 | \$115,577 |
| Investments | 43,190 | 51,908 |
| Total Assets | 273,853 | 167,485 |
| LIABILITIES: | | |
| Due To Other Funds | \$0 | \$0 |
| Funds Held For Others | 273,853 | 167,485 |
| Total Liabilities | 273,853 | 167,485 |
| <u>COURT SERVICES FUND</u> | | |
| ASSETS: | | |
| Cash | \$7,859 | \$6,457 |
| Total Assets | 7,859 | 6,457 |
| LIABILITIES: | | |
| Funds Held For Others | \$7,859 | \$6,457 |
| Total Liabilities | 7,859 | 6,457 |

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, 2008 and 2007

| | <u>2008</u> | <u>2007</u> |
|--|---------------------------|---------------------------|
| <u>GOVERNMENTAL FUNDS CAPITAL ASSETS</u> | | |
| Land | \$1,688,463 | \$1,688,463 |
| Infrastructure | 60,918,627 | 60,819,974 |
| Buildings and Improvements | 65,195,054 | 55,431,301 |
| Equipment | 12,909,170 | 12,552,009 |
| Construction in Progress | <u>6,648,969</u> | <u>5,985,936</u> |
| Total Governmental Funds Capital Assets | <u><u>147,360,283</u></u> | <u><u>136,477,683</u></u> |
| <u>SOURCE OF FUNDING</u> | | |
| General Fund Revenues | \$10,920,175 | \$8,235,766 |
| Special Revenue Funds | 73,937,258 | 71,083,833 |
| Capital Projects Funds | 62,303,096 | 56,958,330 |
| Gifts | <u>199,754</u> | <u>199,754</u> |
| Total Governmental Funds Capital Assets | <u><u>147,360,283</u></u> | <u><u>136,477,683</u></u> |

COUNTY OF CHAMPAIGN, ILLINOIS
 CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
 SCHEDULE BY FUNCTION AND ACTIVITY
 NOVEMBER 30, 2008

| <u>FUNCTION AND ACTIVITY</u> | <u>Land</u> | <u>Infrastructure</u> | <u>Buildings & Improvements</u> | <u>Equipment</u> | <u>Construction in Progress</u> | <u>Total</u> |
|--|------------------|-----------------------|-------------------------------------|-------------------|---------------------------------|--------------------|
| GENERAL GOVERNMENT: | | | | | | |
| County Board | \$0 | \$0 | \$0 | \$34,502 | \$0 | \$34,502 |
| Administrative Services | 0 | 0 | 0 | 724,349 | 0 | 724,349 |
| County Clerk | 0 | 0 | 0 | 1,253,371 | 0 | 1,253,371 |
| Recorder | 0 | 0 | 0 | 302,604 | 0 | 302,604 |
| Supervisor of Assessments | 0 | 0 | 0 | 29,226 | 0 | 29,226 |
| Treasurer | 0 | 0 | 0 | 53,056 | 0 | 53,056 |
| Public Properties | 192,138 | 0 | 5,440,734 | 235,152 | 0 | 5,868,024 |
| Total General Government | 192,138 | 0 | 5,440,734 | 2,632,260 | 0 | 8,265,132 |
| JUSTICE AND PUBLIC SAFETY: | | | | | | |
| Circuit Clerk | 0 | 0 | 0 | 340,616 | 0 | 340,616 |
| Circuit Court / Law Library | 0 | 0 | 0 | 1,685,226 | 0 | 1,685,226 |
| Public Defender | 0 | 0 | 0 | 20,829 | 0 | 20,829 |
| Sheriff / Correctional Centers | 0 | 0 | 0 | 3,738,366 | 0 | 3,738,366 |
| State's Attorney | 0 | 0 | 0 | 146,574 | 0 | 146,574 |
| Coroner | 0 | 0 | 0 | 128,094 | 0 | 128,094 |
| ESDA / Emergency Management Agcy. | 0 | 0 | 0 | 298,977 | 0 | 298,977 |
| Court Services / Juvenile Detention | 0 | 0 | 0 | 382,685 | 0 | 382,685 |
| Animal Control | 0 | 0 | 0 | 174,199 | 0 | 174,199 |
| Child Advocacy Center | 0 | 0 | 0 | 10,250 | 0 | 10,250 |
| Public Properties | 1,423,487 | 0 | 51,964,353 | 0 | 3,805,128 | 57,192,968 |
| Total Justice and Public Safety | 1,423,487 | 0 | 51,964,353 | 6,925,816 | 3,805,128 | 64,118,784 |
| HEALTH SERVICES | | | | | | |
| Total Health Services | 0 | 0 | 0 | 68,447 | 0 | 68,447 |
| EDUCATION | | | | | | |
| Total Education | 0 | 0 | 0 | 643,590 | 0 | 643,590 |
| SOCIAL SERVICES | | | | | | |
| Total Social Services | 732 | 0 | 0 | 0 | 0 | 732 |
| DEVELOPMENT | | | | | | |
| Total Development | 0 | 0 | 0 | 332,339 | 0 | 332,339 |
| HIGHWAYS AND BRIDGES | | | | | | |
| Total Highways and Bridges | 72,106 | 60,918,627 | 7,789,967 | 2,306,718 | 2,843,841 | 73,931,259 |
| Total Governmental Funds Capital Assets | 1,688,463 | 60,918,627 | 65,195,054 | 12,909,170 | 6,648,969 | 147,360,283 |

COUNTY OF CHAMPAIGN, ILLINOIS
 CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
 SCHEDULE OF CHANGES BY ASSET TYPE AND SOURCE OF FUNDING
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

| | <u>Balance</u> <u>11/30/07</u> | <u>Additions</u> | <u>Deductions</u> | <u>Balance</u> <u>11/30/08</u> |
|--|-----------------------------------|-------------------|-------------------|-----------------------------------|
| <u>GOVERNMENTAL FUNDS CAPITAL ASSETS</u> | | | | |
| Land | 1,688,463 | 0 | 0 | 1,688,463 |
| Infrastructure | 60,819,974 | 3,697,895 | 3,599,242 | 60,918,627 |
| Buildings and Improvements | 55,431,301 | 10,221,436 | 457,683 | 65,195,054 |
| Equipment | 12,552,009 | 769,162 | 412,001 | 12,909,170 |
| Construction in Progress | 5,985,936 | 8,718,424 | 8,055,391 | 6,648,969 |
| Total Governmental Funds Capital Assets | <u>136,477,683</u> | <u>23,406,917</u> | <u>12,524,317</u> | <u>147,360,283</u> |
| <u>SOURCE OF FUNDING</u> | | | | |
| General Fund Revenues | 8,235,766 | 3,332,534 | 648,125 | 10,920,175 |
| Special Revenue Funds | 71,083,833 | 9,136,332 | 6,282,907 | 73,937,258 |
| Capital Projects Funds | 56,958,330 | 10,938,051 | 5,593,285 | 62,303,096 |
| Gifts | 199,754 | 0 | 0 | 199,754 |
| Total Governmental Funds Capital Assets | <u>136,477,683</u> | <u>23,406,917</u> | <u>12,524,317</u> | <u>147,360,283</u> |

COUNTY OF CHAMPAIGN, ILLINOIS
 CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
 SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

| <u>FUNCTION AND ACTIVITY</u> | <u>Balance</u> <u>11/30/07</u> | <u>Additions</u> | <u>Deductions</u> | <u>Function</u> <u>Reclass</u> | <u>Balance</u> <u>11/30/08</u> |
|---|-----------------------------------|-------------------|-------------------|-----------------------------------|-----------------------------------|
| GENERAL GOVERNMENT: | | | | | |
| County Board | \$34,502 | \$0 | \$0 | \$0 | \$34,502 |
| Administrative Services | 726,604 | 52,630 | 54,885 | 0 | 724,349 |
| County Clerk | 1,185,065 | 76,272 | 7,966 | 0 | 1,253,371 |
| Recorder | 294,165 | 8,439 | 0 | 0 | 302,604 |
| Supervisor of Assessments | 29,226 | 0 | 0 | 0 | 29,226 |
| Treasurer | 51,754 | 3,995 | 2,693 | 0 | 53,056 |
| Public Properties | 5,671,156 | 202,048 | 18,879 | 13,699 | 5,868,024 |
| Total General Government | <u>7,992,472</u> | <u>343,384</u> | <u>84,423</u> | <u>13,699</u> | <u>8,265,132</u> |
| JUSTICE AND PUBLIC SAFETY: | | | | | |
| Circuit Clerk | 330,728 | 13,530 | 3,642 | 0 | 340,616 |
| Circuit Court / Law Library | 1,674,943 | 13,817 | 3,534 | 0 | 1,685,226 |
| Public Defender | 20,829 | 0 | 0 | 0 | 20,829 |
| Sheriff / Correctional Centers | 3,511,641 | 354,469 | 127,744 | 0 | 3,738,366 |
| State's Attorney | 154,478 | 9,455 | 17,359 | 0 | 146,574 |
| Coroner | 145,952 | 0 | 17,858 | 0 | 128,094 |
| ESDA / Emergency Management Agency | 304,285 | 1,039 | 6,347 | 0 | 298,977 |
| Court Services / Juvenile Detention | 406,097 | 3,624 | 27,036 | 0 | 382,685 |
| Animal Control | 172,303 | 2,270 | 374 | 0 | 174,199 |
| Child Advocacy Center | 10,250 | 0 | 0 | 0 | 10,250 |
| Public Properties | 51,181,747 | 6,435,600 | 447,211 | 22,832 | 57,192,968 |
| Total Justice and Public Safety | <u>57,913,253</u> | <u>6,833,804</u> | <u>651,105</u> | <u>22,832</u> | <u>64,118,784</u> |
| HEALTH SERVICES | | | | | |
| Total Health Services | <u>96,059</u> | <u>0</u> | <u>27,612</u> | <u>0</u> | <u>68,447</u> |
| EDUCATION | | | | | |
| Total Education | <u>675,690</u> | <u>41,135</u> | <u>73,235</u> | <u>0</u> | <u>643,590</u> |
| SOCIAL SERVICES | | | | | |
| Total Social Services | <u>732</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>732</u> |
| DEVELOPMENT | | | | | |
| Total Development | <u>295,006</u> | <u>37,333</u> | <u>0</u> | <u>0</u> | <u>332,339</u> |
| HIGHWAYS AND BRIDGES | | | | | |
| Total Highways and Bridges | <u>69,504,471</u> | <u>16,151,261</u> | <u>11,687,942</u> | <u>(36,531)</u> | <u>73,931,259</u> |
| Total Governmental Funds Capital Assets | <u>136,477,683</u> | <u>23,406,917</u> | <u>12,524,317</u> | <u>0</u> | <u>147,360,283</u> |

Single Audit Section

COUNTY OF CHAMPAIGN, ILLINOIS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

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

| |
|--|
| U.S. DEPT. OF HEALTH & HUMAN SERVICES |
|--|

| | | |
|----------------------------------|--------------------|--------------------|
| 93.600 Head Start Program | \$4,026,760 | \$4,023,095 |
|----------------------------------|--------------------|--------------------|

| | | | |
|--|---|-------------|-------------|
| Regional Planning Comm.--Head Start Fund | U.S. Dept. of Health & Human Services Grant #05/CH/6105/14 (07/08) | \$1,017,588 | \$999,234 |
| Regional Planning Comm.--Head Start Fund | U.S. Dept. of Health & Human Services Grant #05/CH/6105/15 (08/09) | \$3,009,172 | \$3,023,861 |

| | | |
|---|--------------------|--------------------|
| 93.568 Low Income Home Energy Assistance Program | \$1,890,641 | \$2,132,783 |
|---|--------------------|--------------------|

| | | | |
|------------------------------|---|-------------|-------------|
| Regional Planning Commission | IL Dept. of Healthcare & Family Services LIHEAP Grant #08-22442 (07/08) | \$1,117,399 | \$1,347,565 |
| Regional Planning Commission | IL Dept. of Healthcare & Family Services LIHEAP Grant #09-22442 (08/09) | \$525,130 | \$538,800 |
| Regional Planning Commission | IL Dept. of Healthcare & Family Services Weatherization Grant #08-22142 (07/08) | \$183,877 | \$210,357 |
| Regional Planning Commission | IL Dept. of Healthcare & Family Services Weatherization Grant #09-22142 (08/09) | \$39,788 | \$36,061 |
| Regional Planning Commission | IL Dept. of Healthcare & Family Services Weatherization Grant #09-22142 (08/09) [U.S. Dept. Energy Grant #07-40142 (06/07) deficit] | \$24,447 | \$0 |

| | | |
|--|------------------|------------------|
| 93.569 Community Services Block Grant | \$486,334 | \$529,524 |
|--|------------------|------------------|

| | | | |
|------------------------------|---|-----------|-----------|
| Regional Planning Commission | IL Dept. of Commerce & Econ. Opportunity Grant #07-231038 (2007) | \$24,501 | \$22,279 |
| Regional Planning Commission | IL Dept. of Commerce & Econ. Opportunity Grant #08-231038 (2008) | \$429,068 | \$495,745 |
| Regional Planning Commission | Danville ECICAA Subgrant (2008) | \$32,765 | \$11,500 |

| | | |
|--|------------------|------------------|
| 93.563 Child Support Enforcement Title IV-D | \$281,989 | \$298,396 |
|--|------------------|------------------|

| | | | |
|------------------|--|-----------|-----------|
| State's Attorney | IL Dept. of Healthcare & Family Services Grant #2008-55-013-K1A (07/08) | \$172,152 | \$155,895 |
| State's Attorney | IL Dept. of Healthcare & Family Services Grant #2008-55-013 (08/09) | \$70,050 | \$88,467 |

(Continued on next page.)

COUNTY OF CHAMPAIGN, ILLINOIS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

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

| |
|--|
| U.S. DEPT. OF HEALTH & HUMAN SERVICES (continued) |
|--|

| | | | |
|--|--|--|--|
| 93.563 Child Support Enforcement Title IV-D (continued) | | | |
|--|--|--|--|

| | | | |
|---------------|--|----------|----------|
| Circuit Clerk | IL Dept. of Healthcare & Family Services Grant #2008-55-007-K11 (07/08) | \$22,007 | \$18,647 |
| Circuit Clerk | IL Dept. of Healthcare & Family Services Grant #2008-55-007-K21 (08/09) | \$0 | \$20,522 |
| Sheriff | IL Dept. of Healthcare & Family Services Grant #2008-55-005-K (07/08) | \$13,182 | \$8,575 |
| Sheriff | IL Dept. of Healthcare & Family Services Grant #2008-55-005-K2 (08/09) | \$4,598 | \$6,290 |

| | | | |
|---|--|------------------|-------------------|
| 93.283 CDC Investigations & Technical Assistance | | (\$6,140) | (\$13,454) |
|---|--|------------------|-------------------|

| | | | |
|---|--|-----------|------------|
| County Public Health Board (Correction of 2007 activity to CFDA #93.069) | IL Dept. of Public Health Grant #87181009 (07/08) | (\$6,140) | (\$13,454) |
|---|--|-----------|------------|

| | | | |
|--|--|-----------------|-----------------|
| 93.069 Public Health Emergency Preparedness | | \$87,705 | \$98,167 |
|--|--|-----------------|-----------------|

| | | | |
|----------------------------|--|----------|----------|
| County Public Health Board | IL Dept. of Public Health Grant #87181009 (07/08) | \$78,749 | \$78,811 |
| County Public Health Board | IL Dept. of Public Health Grant #97181009 (08/09) | \$8,956 | \$19,356 |

| | | | |
|--|--|-----------------|-----------------|
| 93.044 Special Programs for the Aging Title III-B | | \$19,056 | \$19,056 |
|--|--|-----------------|-----------------|

| | | | |
|------------------------------|--|----------|----------|
| Regional Planning Commission | East Central Illinois Area Agency on Aging Grant #2008-29 (07/08) | \$14,416 | \$14,416 |
| Regional Planning Commission | East Central Illinois Area Agency on Aging Grant #2009-29 (08/09) | \$4,640 | \$4,640 |

| | | | |
|---|--|-----------------|-----------------|
| 93.558 Temporary Assistance for Needy Families | | \$28,106 | \$28,106 |
|---|--|-----------------|-----------------|

| | | | |
|------------------------------|---|----------|----------|
| Regional Planning Commission | IL Dept. of Human Services Grant #81XK285000 (08/09) | \$28,106 | \$28,106 |
|------------------------------|---|----------|----------|

(Continued on next page.)

COUNTY OF CHAMPAIGN, ILLINOIS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

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

| |
|--|
| U.S. DEPT. OF HEALTH & HUMAN SERVICES (continued) |
|--|

| | | | |
|---|--|----------------|----------------|
| 93.556 Promoting Safe & Stable Families | | \$9,890 | \$9,890 |
| Regional Planning Commission | IL Dept. of Children & Family Services Grant #178742-6017 (07/08) | \$9,890 | \$9,890 |
| Regional Planning Commission | IL Dept. of Children & Family Services Grant #178742-6017 (08/09) | \$0 | \$0 |
| 93.674 Chafee Foster Care Independence Program | | \$113 | \$113 |
| Regional Planning Commission | IL Dept. of Children & Family Services Grant #178742-6037 (07/08) | \$113 | \$113 |
| Regional Planning Commission | IL Dept. of Children & Family Services Grant #178742-6037 (08/09) | \$0 | \$0 |

| |
|--|
| U.S. DEPT. OF HOUSING & URBAN DEVELOPMENT |
|--|

| | | | |
|--|--|------------------|------------------|
| 14.238 Shelter Plus Care Program | | \$244,221 | \$292,569 |
| Regional Planning Commission | U.S. Dept. of Housing & Urban Development Shelter Plus Care I #IL01C603004 (07/08) | \$78,261 | \$78,261 |
| Regional Planning Commission | U.S. Dept. of Housing & Urban Development Shelter Plus Care I #IL01C703007 (08/09) | \$68,697 | \$122,305 |
| Regional Planning Commission | U.S. Dept. of Housing & Urban Development Shelter Plus Care II #IL01C603005 (07/08) | \$97,263 | \$92,003 |
| 14.239 H.O.M.E. Investment Partnerships Program | | \$164,829 | \$165,942 |
| Regional Planning Commission | City of Urbana Subgrant 7/1/07 - 6/30/08 | \$62,742 | \$53,794 |
| Regional Planning Commission | City of Urbana Subgrant 7/1/08 - 6/30/09 | \$57,001 | \$67,062 |
| Regional Planning Commission | City of Urbana Tenant Rental Assistance 7/1/07 - 6/30/08 | \$45,086 | \$45,086 |

(Continued on next page.)

COUNTY OF CHAMPAIGN, ILLINOIS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

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

| |
|--|
| U.S. DEPT. OF HOUSING & URBAN DEVELOPMENT (continued) |
|--|

| | | | |
|---|---|-----------------|-----------------|
| 14.218 Community Development Block Grant | | \$31,609 | \$45,440 |
| Regional Planning Commission | City of Urbana Court Diversion 7/1/07-6/30/08 | \$2,650 | \$2,650 |
| Regional Planning Commission | City of Urbana Court Diversion 7/1/08-6/30/09 | \$2,650 | \$2,650 |
| Regional Planning Commission | City of Urbana Senior Services 10/1/07-9/30/08 | \$2,250 | \$2,250 |
| Regional Planning Commission | City of Urbana Senior Services 10/1/08-9/30/09 | \$0 | \$0 |
| Regional Planning Commission | City of Champaign Senior Home Repair Program 2/1/07-1/31/08 | \$15,761 | \$15,386 |
| Regional Planning Commission | City of Champaign Senior Home Repair Program 2/1/08-1/31/09 | \$7,899 | \$22,105 |
| Regional Planning Commission | Village of Rantoul Senior Case Management 5/1/08-4/30/09 | \$399 | \$399 |
| 14.235 Supportive Housing Program | | \$5,812 | \$5,812 |
| Regional Planning Commission | U.S. Dept. of Housing & Urban Development Grant #IL01B603001 (07/08) | \$5,812 | \$5,812 |

| |
|-------------------------------------|
| U.S. DEPT. OF TRANSPORTATION |
|-------------------------------------|

| | | | |
|--|--|------------------|------------------|
| 20.205 FHWA Highway Planning & Construction | | \$212,271 | \$204,474 |
| Regional Planning Commission | IL Dept of Transportation Grant #08T0046 (07/08) | \$160,452 | \$128,280 |
| Regional Planning Commission | IL Dept of Transportation Grant #09T0058 (08/09) | \$42,819 | \$67,194 |
| Regional Planning Commission | IL Dept of Transportation GIS Grant #P35-039-07 (7/23/07-6/30/08) | \$9,000 | \$9,000 |

(Continued on next page.)

COUNTY OF CHAMPAIGN, ILLINOIS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

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

| |
|---|
| U.S. DEPT. OF TRANSPORTATION (continued) |
|---|

| | | | |
|---|--|-----------------|------------------|
| 20.505 FTA Federal Transit Metropolitan Planning | | \$80,607 | \$125,437 |
| Regional Planning Commission | IL Dept of Transportation Grant #08T0046 (07/08) | \$36,824 | \$30,070 |
| Regional Planning Commission | IL Dept of Transportation Grant #09T0058 (08/09) | \$10,940 | \$16,799 |
| Regional Planning Commission | IL Dept of Transportation St. Mary's Road Grant #PT08063 (2/7/08-6/30/09) | \$32,843 | \$78,568 |
| 20.509 FTA Formula Grants for Other Than Urbanized Areas | | \$69,405 | \$83,094 |
| Regional Planning Commission | IL Dept of Transportation Grant #PT07074 (4/1/07-3/31/10) | \$69,405 | \$83,094 |

| |
|----------------------------------|
| U.S. DEPT. OF AGRICULTURE |
|----------------------------------|

| | | | |
|---|--|------------------|------------------|
| 10.558 Child & Adult Care Food Program | | \$230,812 | \$230,471 |
| Regional Planning Comm.--Head Start Fund | IL State Board of Education Grant #09-010-043P-00 | \$230,812 | \$230,471 |
| 10.555 National School Lunch Program | | \$18,418 | \$18,418 |
| Juvenile Detention Center | IL State Board of Education Grant #09-010-043P-00 | \$18,418 | \$18,418 |
| 10.553 National School Breakfast Program | | \$10,883 | \$10,883 |
| Juvenile Detention Center | IL State Board of Education Grant #09-010-043P-00 | \$10,883 | \$10,883 |

| |
|-----------------------------|
| U.S. DEPT. OF ENERGY |
|-----------------------------|

| | | | |
|--|--|------------------|------------------|
| 81.042 Weatherization Assistance for Low Income Persons | | \$172,789 | \$201,461 |
| Regional Planning Commission | IL Dept of Healthcare & Family Services Grant #08-40142 (07/08) | \$123,859 | \$101,671 |
| Regional Planning Commission | IL Dept of Healthcare & Family Services Grant #09-40142 (08/09) | \$48,930 | \$99,790 |

(Continued on next page.)

COUNTY OF CHAMPAIGN, ILLINOIS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

| Federal Agency CFDA # / Federal Program Name County Department | Direct or Pass-Through Funding Agency Grant Number | Federal Revenues | Federal Expenditures |
|--|--|---------------------|-------------------------|
| U.S. DEPT. OF JUSTICE | | | |
| 16.575 Crime Victim Assistance | | \$101,732 | \$109,004 |
| State's Attorney--Victim Advocacy Fund | IL Criminal Justice Information Authority Grant #207078 (07/08) | \$25,132 | \$28,523 |
| State's Attorney--Victim Advocacy Fund | IL Criminal Justice Information Authority Grant #208078 (08/09) | \$0 | \$6,944 |
| Child Advocacy Center | IL Criminal Justice Information Authority Grant #207216 (07/08) | \$76,600 | \$67,333 |
| Child Advocacy Center | IL Criminal Justice Information Authority Grant #208216 (08/09) | \$0 | \$6,204 |
| 16.585 Drug Court Discretionary Grant | | \$47,610 | \$47,608 |
| Mental Health Board--Drug Courts Fund | U.S. Dept. of Justice Grant #2005-DC-BX-0032 (7/1/05-6/30/08) | \$47,610 | \$47,608 |
| 16.579 Byrne Memorial Anti-Drug Abuse Formula Grant | | \$44,800 | \$44,800 |
| State's Attorney | IL Appellate Prosecutor Drug Prosecutor Contract 10/1/07-9/30/08 | \$41,067 | \$37,333 |
| State's Attorney | IL Appellate Prosecutor Drug Prosecutor Contract 10/1/08-9/30/09 | \$3,733 | \$7,467 |
| 16.606 State Criminal Alien Assistance Program | | \$17,340 | \$17,340 |
| Sheriff | U.S. Dept. of Justice Grant #2008-AP-BX-0965 (2008) | \$17,340 | \$17,340 |
| 16.543 Missing Children's Assistance | | \$11,470 | \$10,125 |
| Child Advocacy Center | National Children's Alliance Program Support #Urba-IL-PS07 (2007) | \$8,702 | \$1,385 |
| Child Advocacy Center | National Children's Alliance Program Support #Cham-IL-PS08 (2008) | \$2,768 | \$8,740 |
| 16.523 Juvenile Accountability Incentive Block Grant | | \$8,777 | \$8,777 |
| Court Services--Juv. Info. Sharing System Fund | IL Criminal Justice Information Authority Grant #505005 (07/08) | \$8,777 | \$8,777 |

(Continued on next page.)

COUNTY OF CHAMPAIGN, ILLINOIS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

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

| |
|--|
| U.S. DEPT. OF JUSTICE (continued) |
|--|

| | | | |
|---|---|------------|------------|
| 16.738 Byrne Memorial Justice Assistance Grant | | \$0 | \$0 |
| Sheriff | City of Champaign / ICJIA Grant #2008-F5910-IL-DJ (2008) | \$0 | \$0 |

| |
|--|
| U.S. DEPT. OF HOMELAND SECURITY |
|--|

| | | | |
|---------------------------------------|--|-----------------|-----------------|
| 97.047 Pre-Disaster Mitigation | | \$21,118 | \$32,751 |
| Regional Planning Commission | IL Emergency Management Agency 11/26/07 - 6/30/09 | \$21,118 | \$32,751 |

| | | | |
|--|---|-----------------|-----------------|
| 97.042 Emergency Management Performance Grant | | \$29,194 | \$29,179 |
| Emergency Management Agency | IL Emergency Management Agency 10/1/07 - 9/30/08 | \$29,194 | \$24,328 |
| Emergency Management Agency | IL Emergency Management Agency 10/1/08 - 9/30/09 | \$0 | \$4,851 |

| | | | |
|---|---|----------------|----------------|
| 97.024 Emergency Food & Shelter National Board Prog. | | \$9,053 | \$8,757 |
| Regional Planning Commission | Emergency Food & Shelter National Board Grant No. 20-2360-00 (07/08) | \$9,053 | \$8,757 |

| | | | |
|--|---|------------|----------------|
| 97.074 Law Enforcement Terrorism Prevention | | \$0 | \$6,146 |
| Sheriff / Public Properties | IL Law Enforcement Alarm System 6/23/05 - 11/30/08 | \$0 | \$6,146 |

| |
|----------------------------|
| ELECTION COMMISSION |
|----------------------------|

| | | | |
|--|---|------------------|------------------|
| 90.401 Help America Vote Act Requirements | | \$144,414 | \$143,031 |
| County Clerk--Election Assistance Fund | IL State Board of Elections Phase II Accessible Voting Equipment Grant | \$73,064 | \$71,681 |
| County Clerk--Election Assistance Fund | IL State Board of Elections Voter Registration Upgrade Grant | \$71,350 | \$71,350 |

(Continued on next page.)

COUNTY OF CHAMPAIGN, ILLINOIS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

Exhibit K-1
 Page 8 of 8
 * Corrected
 9/1/09

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

| |
|--|
| GENERAL SERVICES ADMINISTRATION |
|--|

| | | | |
|--|--|------------|-----------------|
| 39.011 Election Reform Payments | | \$0 | \$12,412 |
| County Clerk--Election Assistance Fund | IL State Board of Elections Polling Place Accessibility Grant | \$0 | \$12,412 |

| |
|--------------------------------|
| U.S. DEPT. OF EDUCATION |
|--------------------------------|

| | | | |
|--|---|-----------------|-----------------|
| 84.027 Special Education Grants to States | | \$13,981 | \$14,333 |
| Regional Planning Commission | IL State Board of Education Grant #2008-4630-10 / 09-010-043P-00 (07/08) * | \$8,834 | \$13,283 |
| Regional Planning Commission | IL State Board of Education Grant #2009-4630-10 / 09-010-043P-00 (08/09) | \$5,147 | \$1,050 |

| |
|---|
| U.S. ENVIRONMENTAL PROTECTION AGENCY |
|---|

| | | | |
|--|--|----------------|----------------|
| 66.605 Performance Partnership Grants | | \$1,700 | \$1,700 |
| County Public Health Board | IL Dept. of Public Health Public Water Sys. Supvsn. 10/1/07 - 9/30/08 | \$1,700 | \$1,412 |
| County Public Health Board | IL Dept. of Public Health Public Water Sys. Supvsn. 10/1/08 - 9/30/09 | \$0 | \$288 |

| | | | |
|--|--|--------------------|--------------------|
| | | \$8,517,299 | \$8,995,640 |
|--|--|--------------------|--------------------|

Notes:

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

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JAMES P. BRAY, CPA (Retired)

June 30, 2009

Champaign County Board
Urbana, IL

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Champaign County, Illinois, as of and for the year ended November 30, 2008, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 30, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Champaign County, Illinois' internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Champaign County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Champaign County's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified a certain deficiency in internal control over financial reporting that we consider to be a significant deficiency.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affects Champaign County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is a more than a remote likelihood that a misstatement of Champaign County's financial statements that is more than inconsequential will not be prevented or detected by Champaign County's internal control. We consider the deficiency described in the accompanying schedule of findings and questioned costs to be a significant deficiency in internal control over financial reporting. (Finding 2008-1)

A material weakness is a significant deficiency, or a combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by Champaign County's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies and accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe that the significant deficiency described above is not a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Champaign County, Illinois's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We also noted a certain other matter that we reported to the management of Champaign County, Illinois in the same letter as the deficiency listed above dated June 30, 2009.

Champaign County, Illinois' response to the finding identified in our report is described in the accompanying schedule of findings and questioned costs. We did not audit Champaign County, Illinois' response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the Champaign County Board, management, others within the County, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

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

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

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JAMES P. BRAY, CPA (Retired)

June 30, 2009

Champaign County Board
Urbana, IL

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

Compliance

We have audited the compliance of Champaign County, Illinois, with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended November 30, 2008. Champaign County, Illinois's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of Champaign County, Illinois's management. Our responsibility is to express an opinion on Champaign County, Illinois's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Champaign County, Illinois's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Champaign County, Illinois's compliance with those requirements.

In our opinion, Champaign County, Illinois, complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended November 30, 2008.

Internal Control Over Compliance

The management of Champaign County, Illinois, is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Champaign County, Illinois's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Champaign County, Illinois's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or a combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is a more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or a combination of significant deficiencies, that results in more than a remote likelihood that a material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the Champaign County Board, management, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

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

**COUNTY OF CHAMPAIGN, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED NOVEMBER 30, 2008**

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of the County of Champaign, Illinois as of and for the year ended November 30, 2008.
2. One control deficiency which is considered to be a significant deficiency disclosed during the audit of the financial statements is reported in the Independent Auditor's Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of the County of Champaign, Illinois, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiency in internal control over the major federal award program is reported in the Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133.
5. The auditor's report on compliance for the only major federal award program (Head Start) for the County of Champaign, Illinois expresses an unqualified opinion on the major federal program.
6. Audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133 are reported in this Schedule.
7. The program tested as the major program is:

Head Start Program CFDA No. 93.600
8. The threshold for distinguishing types A and B programs was \$300,000.
9. The County of Champaign, Illinois qualified as a low-risk auditee.

B. FINDINGS – FINANCIAL STATEMENT AUDIT

The following item is considered to be a significant deficiency.

2008-1: Regional Planning Commission Economic Development Loans:

Condition: Testing indicated that documentation of economic development loan management and delinquencies of loans was lacking.

Criteria: Internal controls should exist that provide reasonable assurance that loans are being properly managed and that delinquencies are being properly controlled.

Effect: This condition has the potential of causing loans receivable to be misstated. It also increases the chance that a loan could become uncollectable.

Recommendation: Loan management processes should be evaluated and changes implemented to assure that all loans are being properly reviewed and managed on a regular basis.

Management response: Management has already placed new controls in place that will provide more assurance that these loans are being properly documented and managed.

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS

NONE

**COUNTY OF CHAMPAIGN, ILLINOIS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED NOVEMBER 30, 2008**

THERE WERE NO AUDIT FINDINGS IN THE PRIOR YEAR

Statistical Section

Statistical Section

Per the Governmental Accounting Standards Board Statement No. 44, the objectives of the Statistical Section are to provide financial statement users with additional historical perspective, context, and detail to assist in using the information in the financial statements, notes to the financial statements, and required supplementary information to understand and assess a government's economic condition. The information is presented in five categories:

Financial Trends Information is intended to assist users in understanding and assessing how a government's financial position has changed over time.
(Tables I, II, III, IV, V)

Revenue Capacity Information is intended to assist users in understanding and assessing the factors affecting a government's ability to generate its own-source revenues.
(Tables VI, VII, VIII, IX, X, XI)

Debt Capacity Information is intended to assist users in understanding and assessing a government's debt burden and its ability to issue additional debt.
(Tables XII, XIII, XIV)

Demographic and Economic Information is intended to assist users in understanding the socioeconomic environment within which a government operates and to provide information that facilitates comparisons of financial statement information over time and among governments.
(Tables XV, XVI, XVII)

Operating Information is intended to provide contextual information about a government's operations and resources to assist readers in using financial statement information to understand and assess a government's economic condition.
(Tables XVIII, XIX, XX, XXI)

Table I

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

| | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 | 2002 | 2001 | 2000 | 1999 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------|------|------|------|
| Governmental Activities Net Assets: | | | | | | | | | | |
| Invested in Capital Assets, | | | | | | | | | | |
| Net of Related Debt | \$40,723,198 | \$34,867,488 | \$38,191,604 | \$44,410,228 | \$43,144,523 | \$40,625,812 | (A) | (A) | (A) | (A) |
| Restricted | \$35,427,921 | \$38,799,947 | \$36,459,707 | \$34,005,479 | \$34,768,760 | \$37,599,566 | (A) | (A) | (A) | (A) |
| Unrestricted | (\$18,355,216) | (\$18,282,480) | \$1,986,789 | \$6,933,666 | \$6,684,539 | \$5,540,138 | (A) | (A) | (A) | (A) |
| Total Governmental Activities | \$57,795,903 | \$55,384,955 | \$76,638,100 | \$85,349,373 | \$84,597,822 | \$83,765,516 | | | | |
| Business-Type Activities Net Assets: | | | | | | | | | | |
| Invested in Capital Assets, | | | | | | | | | | |
| Net of Related Debt | \$23,070,743 | \$23,741,355 | \$1,875,343 | \$2,070,110 | \$2,133,423 | \$2,207,436 | (A) | (A) | (A) | (A) |
| Restricted | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | (A) | (A) | (A) | (A) |
| Unrestricted | (\$2,324,365) | (\$1,071,053) | (\$130,136) | (\$31,374) | \$1,099,210 | \$1,762,658 | (A) | (A) | (A) | (A) |
| Total Business-Type Activities | \$20,746,378 | \$22,670,302 | \$1,745,207 | \$2,038,736 | \$3,232,633 | \$3,970,094 | | | | |
| Total Primary Government Net Assets: | | | | | | | | | | |
| Invested in Capital Assets, | | | | | | | | | | |
| Net of Related Debt | \$63,793,941 | \$58,608,843 | \$40,066,947 | \$46,480,338 | \$45,277,946 | \$42,833,248 | (A) | (A) | (A) | (A) |
| Restricted | \$35,427,921 | \$38,799,947 | \$36,459,707 | \$34,005,479 | \$34,768,760 | \$37,599,566 | (A) | (A) | (A) | (A) |
| Unrestricted | (\$20,679,581) | (\$19,353,533) | \$1,856,653 | \$6,902,292 | \$7,783,749 | \$7,302,796 | (A) | (A) | (A) | (A) |
| Total Primary Government | \$78,542,281 | \$78,055,257 | \$78,383,307 | \$87,388,109 | \$87,830,455 | \$87,735,610 | | | | |

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

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

Table II

| | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 | 2002 | 2001 | 2000 | 1999 |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------|------|------|------|
| EXPENSES BY FUNCTION / PROGRAM | | | | | | | | | | |
| GOVERNMENTAL ACTIVITIES: | | | | | | | | | | |
| General Government | \$14,606,360 | \$10,627,760 | \$10,508,915 | \$9,599,277 | \$8,409,851 | \$7,960,184 | (A) | (A) | (A) | (A) |
| Justice & Public Safety | 27,317,391 | 28,373,837 | 29,726,343 | 26,149,299 | 24,822,961 | 23,075,833 | (A) | (A) | (A) | (A) |
| Health | 7,753,137 | 7,371,974 | 6,360,141 | 5,778,022 | 3,961,545 | 4,262,633 | (A) | (A) | (A) | (A) |
| Education | 5,236,017 | 5,195,843 | 4,703,406 | 4,295,978 | 4,630,462 | 4,729,201 | (A) | (A) | (A) | (A) |
| Social Services | 217,209 | 190,786 | 280,956 | 280,925 | 122,859 | 39,445 | (A) | (A) | (A) | (A) |
| Development | 8,242,203 | 6,356,022 | 3,314,966 | 3,292,533 | 3,441,329 | 2,563,954 | (A) | (A) | (A) | (A) |
| Highways & Bridges | 4,065,664 | 7,461,600 | 13,777,351 | 7,548,937 | 6,805,328 | 8,779,912 | (A) | (A) | (A) | (A) |
| Interest on Long-Term Debt | 2,778,834 | 2,554,227 | 2,413,876 | 2,037,431 | 2,442,084 | 2,419,292 | (A) | (A) | (A) | (A) |
| Total Governmental Activities | <u>70,216,815</u> | <u>68,132,049</u> | <u>71,085,954</u> | <u>58,982,402</u> | <u>54,636,419</u> | <u>53,830,454</u> | | | | |
| BUSINESS-TYPE ACTIVITIES: | | | | | | | | | | |
| Nursing Home | 15,776,130 | 15,784,287 | 12,767,512 | 11,555,306 | 10,857,012 | 10,154,157 | (A) | (A) | (A) | (A) |
| Total Business-Type Activities | <u>15,776,130</u> | <u>15,784,287</u> | <u>12,767,512</u> | <u>11,555,306</u> | <u>10,857,012</u> | <u>10,154,157</u> | | | | |
| Total Primary Government | <u>85,992,945</u> | <u>83,916,336</u> | <u>83,853,466</u> | <u>70,537,708</u> | <u>65,493,431</u> | <u>63,984,611</u> | | | | |
| PROGRAM REVENUES | | | | | | | | | | |
| GOVERNMENTAL ACTIVITIES: | | | | | | | | | | |
| Charges for Services: | | | | | | | | | | |
| General Government | 2,399,876 | 2,995,670 | 3,122,058 | 2,989,140 | 2,855,363 | 2,997,758 | (A) | (A) | (A) | (A) |
| Justice & Public Safety | 4,801,822 | 5,395,709 | 4,759,809 | 4,518,512 | 4,454,213 | 4,027,500 | (A) | (A) | (A) | (A) |
| Health | 133,395 | 78,582 | 179,460 | 126,612 | 174,501 | 126,655 | (A) | (A) | (A) | (A) |
| Education | 37,616 | 30,485 | 30,336 | 36,421 | 37,783 | 18,125 | (A) | (A) | (A) | (A) |
| Social Services | 41,346 | 52,036 | 0 | 0 | 0 | 0 | (A) | (A) | (A) | (A) |
| Development | 1,273,766 | 701,771 | 445,982 | 486,499 | 545,231 | 569,231 | (A) | (A) | (A) | (A) |
| Highways & Bridges | 218,341 | 232,346 | 124,001 | 134,080 | 107,577 | 117,539 | (A) | (A) | (A) | (A) |
| Operating Grants & Contributions | 19,266,759 | 18,054,418 | 15,606,621 | 13,955,084 | 14,824,949 | 21,087,873 | (A) | (A) | (A) | (A) |
| Total Governmental Activities | <u>28,172,921</u> | <u>27,541,017</u> | <u>24,268,267</u> | <u>22,246,348</u> | <u>22,999,617</u> | <u>28,944,681</u> | | | | |
| BUSINESS-TYPE ACTIVITIES: | | | | | | | | | | |
| Charges for Services: | | | | | | | | | | |
| Nursing Home | 12,939,472 | 13,169,583 | 10,488,071 | 9,555,457 | 9,331,326 | 9,436,862 | (A) | (A) | (A) | (A) |
| Operating Grants & Contributions | 5,583 | 0 | 0 | 48,496 | 153 | 129 | (A) | (A) | (A) | (A) |
| Total Business-Type Activities | <u>12,945,055</u> | <u>13,169,583</u> | <u>10,488,071</u> | <u>9,603,953</u> | <u>9,331,479</u> | <u>9,436,991</u> | | | | |
| Total Primary Government | <u>41,117,976</u> | <u>40,710,600</u> | <u>34,756,338</u> | <u>31,850,301</u> | <u>32,331,096</u> | <u>38,381,672</u> | | | | |
| TOTAL NET REVENUE (EXPENSE) | | | | | | | | | | |
| Governmental Activities | (42,043,894) | (40,591,032) | (46,817,687) | (36,736,054) | (31,636,802) | (24,885,773) | (A) | (A) | (A) | (A) |
| Business-Type Activities | (2,831,075) | (2,614,704) | (2,279,441) | (1,951,353) | (1,525,533) | (717,166) | (A) | (A) | (A) | (A) |
| Total Primary Government | <u>(44,874,969)</u> | <u>(43,205,736)</u> | <u>(49,097,128)</u> | <u>(38,687,407)</u> | <u>(33,162,335)</u> | <u>(25,602,939)</u> | | | | |

(Continued Below)

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

Table II

(Continued)

| | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 | 2002 | 2001 | 2000 | 1999 |
|---|--------------|--------------|--------------|--------------|--------------|--------------|------|------|------|------|
| GENERAL REVENUES & TRANSFERS | | | | | | | | | | |
| GOVERNMENTAL ACTIVITIES: | | | | | | | | | | |
| Property Taxes | \$24,146,421 | \$22,905,851 | \$21,624,968 | \$20,492,425 | \$17,236,668 | \$16,386,877 | (A) | (A) | (A) | (A) |
| Public Safety Sales Taxes | 4,501,359 | 4,359,205 | 4,240,855 | 4,069,752 | 3,862,564 | 3,672,341 | (A) | (A) | (A) | (A) |
| Hotel/Motel & Auto Rental Taxes | 47,486 | 26,376 | 32,027 | 31,199 | 25,690 | 33,013 | (A) | (A) | (A) | (A) |
| Unrestricted Grants & Contributions | 11,377,690 | 10,841,170 | 10,547,157 | 10,358,136 | 9,322,526 | 8,759,254 | (A) | (A) | (A) | (A) |
| Investment Earnings | 1,284,285 | 1,957,841 | 1,814,557 | 1,481,065 | 733,910 | 638,316 | (A) | (A) | (A) | (A) |
| Miscellaneous | 3,107,641 | 1,914,765 | 1,014,781 | 1,049,111 | 1,205,793 | 1,111,636 | (A) | (A) | (A) | (A) |
| Gain on Sale of Capital Assets | 0 | 0 | 0 | 0 | 125,971 | 22,601 | (A) | (A) | (A) | (A) |
| Transfers | (10,040) | (22,667,321) | (1,167,931) | 5,917 | (44,014) | (40,407) | (A) | (A) | (A) | (A) |
| Total Governmental Activities | 44,454,842 | 19,337,887 | 38,106,414 | 37,487,605 | 32,469,108 | 30,583,631 | | | | |
| BUSINESS-TYPE ACTIVITIES: | | | | | | | | | | |
| Property Taxes | 879,915 | 840,560 | 783,877 | 740,487 | 709,715 | 679,634 | (A) | (A) | (A) | (A) |
| Investment Earnings | 10,645 | 27,610 | 14,255 | 12,741 | 14,756 | 11,879 | (A) | (A) | (A) | (A) |
| Miscellaneous | 6,551 | 4,308 | 19,849 | 10,145 | 19,587 | 14,211 | (A) | (A) | (A) | (A) |
| Transfers | 10,040 | 22,667,321 | 1,167,931 | (5,917) | 44,014 | 40,407 | (A) | (A) | (A) | (A) |
| Total Business-Type Activities | 907,151 | 23,539,799 | 1,985,912 | 757,456 | 788,072 | 746,131 | | | | |
| Total Primary Government | 45,361,993 | 42,877,686 | 40,092,326 | 38,245,061 | 33,257,180 | 31,329,762 | | | | |
| CHANGE IN NET ASSETS | | | | | | | | | | |
| Governmental Activities | 2,410,948 | (21,253,145) | (8,711,273) | 751,551 | 832,306 | 5,697,858 | (A) | (A) | (A) | (A) |
| Business-Type Activities | (1,923,924) | 20,925,095 | (293,529) | (1,193,897) | (737,461) | 28,965 | (A) | (A) | (A) | (A) |
| Total Primary Government | 487,024 | (328,050) | (9,004,802) | (442,346) | 94,845 | 5,726,823 | | | | |

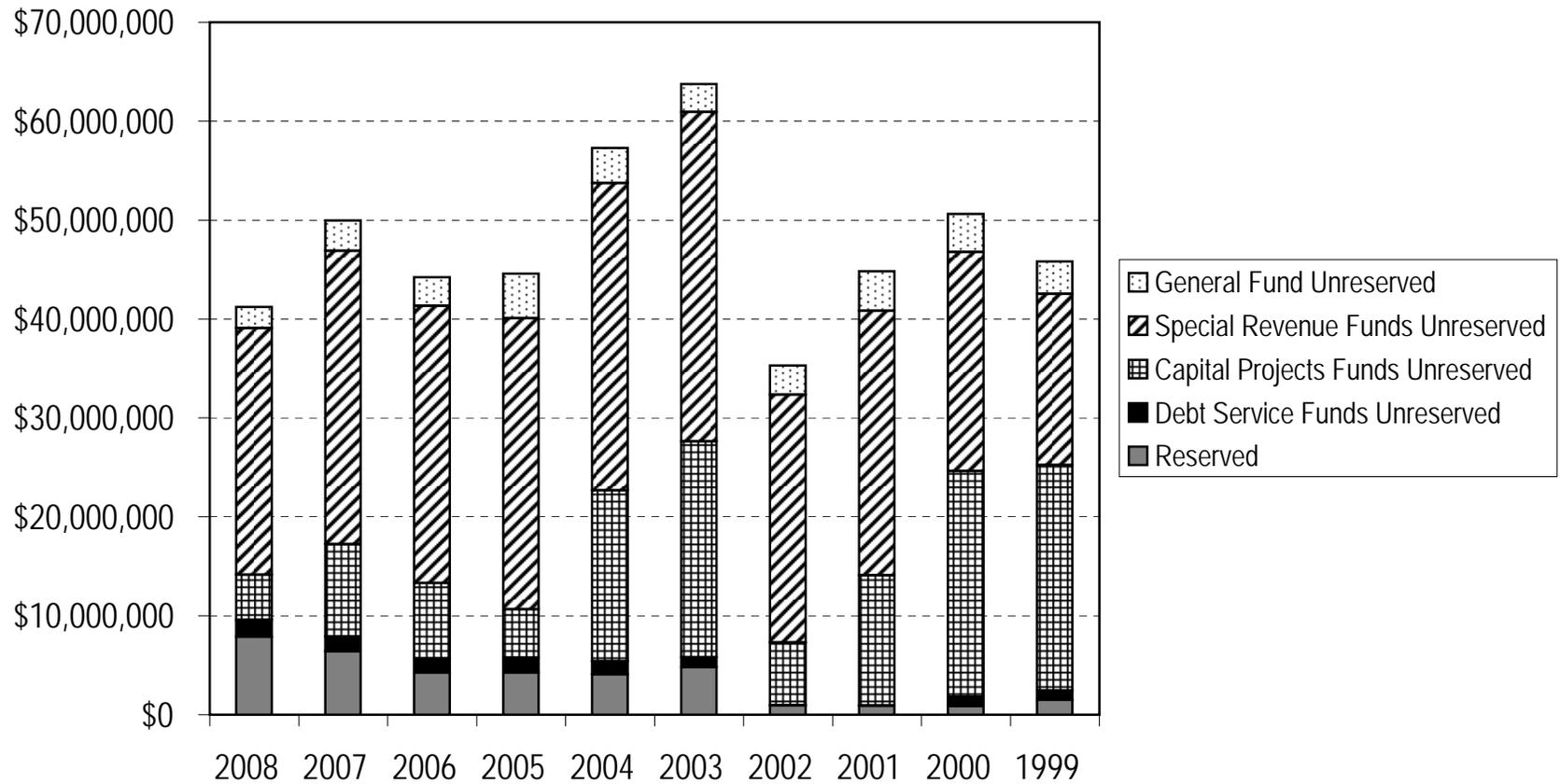
(A) Information for prior fiscal years is not available.

Table III

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

| | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 | 2002 | 2001 | 2000 | 1999 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| FUND BALANCES: | | | | | | | | | | |
| General Fund: | | | | | | | | | | |
| Reserved | \$260,394 | \$258,397 | \$79,130 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Unreserved | \$2,137,360 | \$3,054,103 | \$2,893,045 | \$4,513,457 | \$3,560,220 | \$2,849,521 | \$2,961,353 | \$4,012,973 | \$3,855,564 | \$3,259,262 |
| Total General Fund | \$2,397,754 | \$3,312,500 | \$2,972,175 | \$4,513,457 | \$3,560,220 | \$2,849,521 | \$2,961,353 | \$4,012,973 | \$3,855,564 | \$3,259,262 |
| All Other Governmental Funds: | | | | | | | | | | |
| Reserved | \$7,611,866 | \$6,149,284 | \$4,181,959 | \$4,277,429 | \$4,099,174 | \$4,793,737 | \$942,611 | \$910,102 | \$868,375 | \$1,499,472 |
| Unreserved, reported in: | | | | | | | | | | |
| Special Revenue Funds | \$24,947,558 | \$29,659,357 | \$28,029,439 | \$29,415,358 | \$31,040,198 | \$33,261,906 | \$25,040,534 | \$26,720,948 | \$22,126,626 | \$17,299,912 |
| Debt Service Funds | \$1,717,982 | \$1,487,876 | \$1,424,715 | \$1,476,773 | \$1,301,105 | \$994,898 | \$6,180 | \$9,450 | \$955,571 | \$932,459 |
| Capital Projects Funds | \$4,552,761 | \$9,353,957 | \$7,627,183 | \$4,906,264 | \$17,296,465 | \$21,865,644 | \$6,360,468 | \$13,174,155 | \$22,818,181 | \$22,811,066 |
| Total All Other Governmental Funds | \$38,830,167 | \$46,650,474 | \$41,263,296 | \$40,075,824 | \$53,736,942 | \$60,916,185 | \$32,349,793 | \$40,814,655 | \$46,768,753 | \$42,542,909 |
| Total Governmental Funds: | | | | | | | | | | |
| Reserved | \$7,872,260 | \$6,407,681 | \$4,261,089 | \$4,277,429 | \$4,099,174 | \$4,793,737 | \$942,611 | \$910,102 | \$868,375 | \$1,499,472 |
| Unreserved | \$33,355,661 | \$43,555,293 | \$39,974,382 | \$40,311,852 | \$53,197,988 | \$58,971,969 | \$34,368,535 | \$43,917,526 | \$49,755,942 | \$44,302,699 |
| Total Governmental Funds | \$41,227,921 | \$49,962,974 | \$44,235,471 | \$44,589,281 | \$57,297,162 | \$63,765,706 | \$35,311,146 | \$44,827,628 | \$50,624,317 | \$45,802,171 |

FUND BALANCES IN GOVERNMENTAL FUNDS Last Ten Fiscal Years



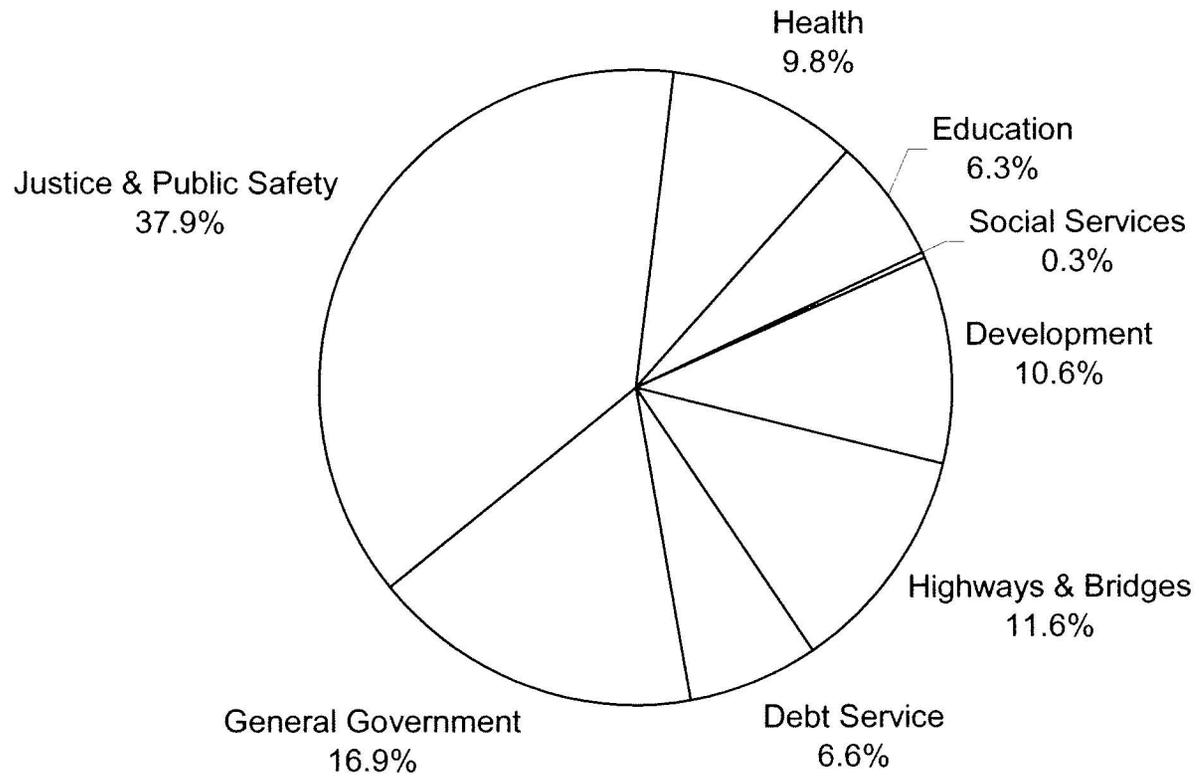
County of Champaign, Illinois
 Changes in Fund Balances in Governmental Funds
 (Modified Accrual Basis of Accounting)
 Last Ten Fiscal Years

Table IV

| | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 | 2002 | 2001 | 2000 | 1999 |
|---|--------------------|--------------------|--------------------|---------------------|--------------------|-------------------|--------------------|--------------------|-------------------|-------------------|
| REVENUES: | | | | | | | | | | |
| Property Taxes | \$24,146,421 | \$22,905,851 | \$21,624,968 | \$20,492,425 | \$17,236,668 | \$16,386,877 | \$14,120,831 | \$13,483,315 | \$13,160,307 | \$13,068,817 |
| Public Safety Sales Taxes | 4,513,665 | 4,325,591 | 4,220,430 | 4,034,116 | 3,833,504 | 3,659,055 | 3,532,172 | 3,588,548 | 3,260,651 | 1,082,936 |
| Hotel/Motel & Auto Rental Taxes | 47,486 | 26,376 | 32,027 | 31,199 | 28,192 | 33,538 | 41,428 | 47,556 | 80,664 | 110,626 |
| Intergovernmental Revenue | 30,317,135 | 28,824,004 | 26,200,446 | 24,166,027 | 23,418,063 | 29,452,072 | 23,329,865 | 22,227,630 | 20,746,866 | 21,175,585 |
| Fines & Forfeitures | 921,311 | 1,212,047 | 972,661 | 858,533 | 882,161 | 1,216,238 | 1,162,915 | 1,014,465 | 761,585 | 755,419 |
| Licenses & Permits | 1,637,732 | 1,776,162 | 1,919,918 | 1,922,470 | 1,924,265 | 1,586,286 | 1,287,913 | 1,165,517 | 1,043,618 | 1,032,220 |
| Charges for Services | 6,882,752 | 7,030,123 | 6,315,552 | 6,335,631 | 6,168,571 | 5,879,978 | 5,172,771 | 4,403,882 | 4,038,022 | 4,092,797 |
| Interest on Program Loans | 205,619 | 168,191 | 98,309 | 88,448 | 111,041 | 93,451 | 0 | 0 | 0 | 0 |
| Investment Earnings | 1,271,963 | 1,941,770 | 1,880,908 | 1,386,357 | 726,725 | 626,586 | 807,891 | 2,746,037 | 3,210,786 | 1,151,044 |
| Miscellaneous | 3,195,529 | 1,978,222 | 1,042,907 | 1,087,115 | 1,235,648 | 1,144,233 | 1,039,052 | 1,064,131 | 1,018,929 | 836,862 |
| Total Revenues | 73,139,613 | 70,188,337 | 64,308,126 | 60,402,321 | 55,564,838 | 60,078,314 | 50,494,838 | 49,741,081 | 47,321,428 | 43,306,306 |
| EXPENDITURES: | | | | | | | | | | |
| General Government | 13,804,483 | 10,333,817 | 10,997,973 | 9,105,619 | 8,252,802 | 8,273,413 | 8,391,656 | 7,050,728 | 6,146,891 | 6,608,174 |
| Justice & Public Safety | 31,005,570 | 26,601,637 | 27,211,571 | 25,206,654 | 23,482,082 | 26,882,714 | 30,198,497 | 31,310,568 | 25,379,429 | 20,926,414 |
| Health | 8,007,348 | 7,582,045 | 6,446,921 | 5,772,289 | 3,949,947 | 4,255,077 | 4,347,935 | 3,606,581 | 2,751,571 | 2,170,043 |
| Education | 5,201,758 | 5,128,814 | 4,550,421 | 4,202,591 | 4,561,113 | 4,857,475 | 4,211,804 | 3,616,436 | 3,770,704 | 3,392,004 |
| Social Services | 240,354 | 1,136,191 | 5,852,897 | 12,646,912 | 4,162,581 | 1,174,002 | 26,500 | 26,500 | 26,500 | 26,500 |
| Development | 8,686,609 | 6,755,012 | 3,612,677 | 3,833,792 | 4,163,160 | 3,245,458 | 3,619,522 | 3,123,184 | 2,875,979 | 2,883,125 |
| Highways & Bridges | 9,519,705 | 9,379,137 | 6,357,608 | 9,053,864 | 9,359,013 | 6,183,886 | 6,462,337 | 4,110,763 | 4,300,732 | 2,397,475 |
| Debt Service: Principal | 2,779,749 | 2,337,681 | 2,861,180 | 2,140,340 | 1,701,959 | 1,172,925 | 1,015,501 | 936,072 | 930,836 | 1,279,456 |
| Interest | 2,662,509 | 2,520,442 | 2,255,580 | 1,881,330 | 2,478,007 | 2,433,246 | 1,863,516 | 1,907,308 | 2,013,225 | 539,011 |
| Total Expenditures | 81,908,085 | 71,774,776 | 70,146,828 | 73,843,391 | 62,110,664 | 58,478,196 | 60,137,268 | 55,688,140 | 48,195,867 | 40,222,202 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (8,768,472) | (1,586,439) | (5,838,702) | (13,441,070) | (6,545,826) | 1,600,118 | (9,642,430) | (5,947,059) | (874,439) | 3,084,104 |
| OTHER FINANCING SOURCES (USES): | | | | | | | | | | |
| General Obligation Bond Proceeds | 0 | 7,593,890 | 6,502,459 | 0 | 0 | 20,207,535 | 0 | 0 | 5,155,862 | 25,554,908 |
| Refunding Bond Proceeds | 0 | 0 | 0 | 27,210,685 | 6,378,484 | 0 | 0 | 0 | 0 | 0 |
| Payments to Refunding Escrow Agent | 0 | 0 | 0 | (26,882,845) | (6,291,202) | 0 | 0 | 0 | 0 | 0 |
| Capital Lease Financing | 0 | 0 | 150,364 | 409,164 | 0 | 183,839 | 0 | 0 | 0 | 456,735 |
| Proceeds from Sale of Capital Assets | 0 | 0 | 0 | 0 | 0 | 27,369 | 30,000 | 0 | 0 | 87,663 |
| Transfers In | 5,104,056 | 4,442,023 | 8,657,267 | 3,115,635 | 3,178,013 | 3,273,917 | 3,550,418 | 2,109,522 | 1,333,072 | 1,903,014 |
| Transfers Out | (5,070,637) | (4,721,971) | (9,825,198) | (3,119,450) | (3,188,013) | (2,814,324) | (3,454,470) | (1,959,152) | (1,142,269) | (1,746,626) |
| Net Other Financing Sources (Uses) | 33,419 | 7,313,942 | 5,484,892 | 733,189 | 77,282 | 20,878,336 | 125,948 | 150,370 | 5,346,665 | 26,255,694 |
| NET CHANGE IN FUND BALANCES | (8,735,053) | 5,727,503 | (353,810) | (12,707,881) | (6,468,544) | 22,478,454 | (9,516,482) | (5,796,689) | 4,472,226 | 29,339,798 |
| Debt Service Expenditures as a Percentage of Noncapital Expenditures | | | | | | | | | | |
| | 8.14% | 7.56% | 8.40% | 7.30% | 8.71% | 7.55% | 5.54% | 6.52% | 7.20% | 5.10% |

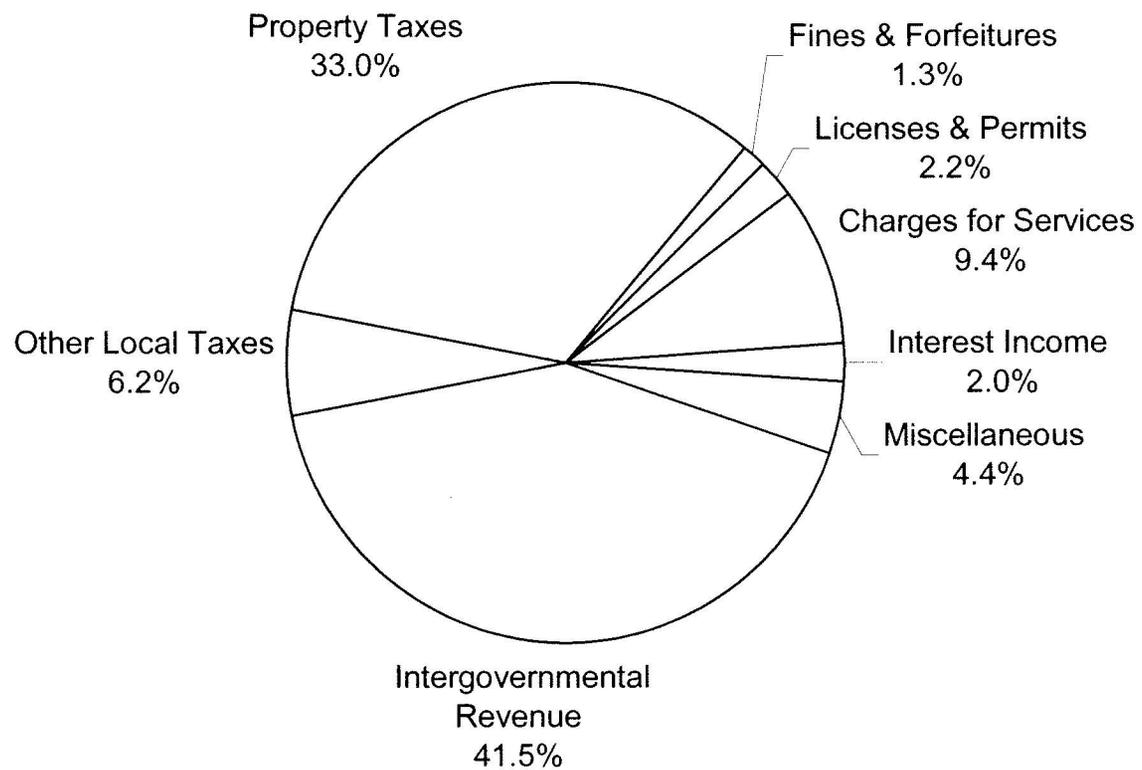
GOVERNMENTAL FUNDS EXPENDITURES BY FUNCTION

Fiscal Year Ended November 30, 2008



GOVERNMENTAL FUNDS REVENUES BY SOURCE

Fiscal Year Ended November 30, 2008



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

Table V

| Fiscal Year | (Locally Assessed) | | | | (State Shared) | | | | | | | | Total Tax Revenue |
|-------------|------------------------------|-----------------|-----------------|-------------------------|------------------|----------------------------|-----------|------------------|------------------------------------|-----------------|-----------------------|--------------|-------------------|
| | ^A Real Estate Tax | Hotel-Motel Tax | Auto Rental Tax | Public Safety Sales Tax | County Sales Tax | Photo Processing Sales Tax | Use Tax | State Income Tax | Corporate Pers. Prop. Replace. Tax | Inheritance Tax | County Motor Fuel Tax | | |
| 2008 | ^D \$25,026,336 | \$29,916 | \$17,570 | \$4,513,665 | \$6,242,604 | \$--- | \$479,977 | \$3,117,934 | \$1,073,997 | \$172,885 | \$2,607,797 | \$43,282,681 | |
| 2007 | ^D 23,746,411 | 6,743 | 19,633 | 4,325,591 | 5,948,858 | --- | 432,343 | 2,939,461 | 1,090,252 | 86,533 | 2,799,065 | 41,394,890 | |
| 2006 | ^D 22,408,845 | 12,533 | 19,494 | 4,220,430 | 5,809,683 | --- | 441,791 | 2,800,454 | 921,863 | 241,084 | 2,850,120 | 39,726,297 | |
| 2005 | ^D 21,232,912 | 13,085 | 18,114 | 4,034,116 | 5,610,900 | --- | 383,789 | 2,568,050 | 858,848 | 595,689 | 2,866,002 | 38,181,505 | |
| 2004 | ^D 17,946,383 | 13,689 | 14,503 | 3,833,504 | 5,416,040 | --- | 465,280 | 2,199,700 | 624,797 | 330,011 | 2,757,003 | 33,600,910 | |
| 2003 | ^D 17,066,511 | 19,053 | 14,485 | 3,659,055 | 5,158,400 | --- | 208,445 | 2,199,295 | 558,189 | 130,119 | 2,754,441 | 31,767,993 | |
| 2002 | 14,120,831 | 24,435 | 16,993 | 3,532,172 | 5,040,596 | ^C 47,569 | 331,858 | 2,216,887 | 552,659 | 185,809 | 2,788,514 | 28,858,323 | |
| 2001 | 13,483,315 | 29,979 | 17,577 | 3,588,548 | 4,960,290 | 75,963 | 389,910 | 2,654,489 | 691,864 | 232,387 | 2,799,196 | 28,923,518 | |
| 2000 | 13,160,307 | 63,578 | 17,086 | 3,260,651 | 4,686,709 | 75,450 | 430,854 | 2,687,095 | 764,028 | 241,183 | 2,946,187 | 28,333,128 | |
| 1999 | 13,068,817 | 91,362 | 19,264 | 1,082,936 | 5,325,115 | 70,744 | 389,065 | 2,505,530 | 688,619 | 293,657 | 2,506,993 | 26,042,102 | |

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

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

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

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

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

Table VI

| Fiscal Year | (A) Taxes Levied for the Fiscal Year | Taxes Collected in the Fiscal Year for which they were Levied | | (B) Taxes Collected in Subsequent Fiscal Years | Total Collections to Date | | Uncollected Taxes | |
|-------------|---|---|-----------|---|---------------------------|-----------|-------------------|-----------|
| | | Amount | % of Levy | | Amount | % of Levy | Amount | % of Levy |
| 2008 | \$24,450,968 | \$24,276,472 | 99.3% | \$1,043 | \$24,277,515 | 99.3% | \$173,453 | 0.7% |
| 2007 | \$23,265,316 | \$23,139,784 | 99.5% | \$3,935 | \$23,143,719 | 99.5% | \$121,597 | 0.5% |
| 2006 | \$21,945,783 | \$21,866,429 | 99.6% | \$11,473 | \$21,877,902 | 99.7% | \$67,881 | 0.3% |
| 2005 | \$20,740,354 | \$20,626,787 | 99.5% | \$9,228 | \$20,636,015 | 99.5% | \$104,339 | 0.5% |
| 2004 | \$17,417,705 | \$17,348,514 | 99.6% | \$5,726 | \$17,354,240 | 99.6% | \$63,465 | 0.4% |
| 2003 | \$16,654,145 | \$16,517,243 | 99.2% | \$2,181 | \$16,519,424 | 99.2% | \$134,721 | 0.8% |
| 2002 | \$13,827,008 | \$13,739,152 | 99.4% | \$1,808 | \$13,740,960 | 99.4% | \$86,048 | 0.6% |
| 2001 | \$13,206,329 | \$13,092,895 | 99.1% | \$1,428 | \$13,094,323 | 99.2% | \$112,006 | 0.8% |
| 2000 | \$12,898,243 | \$12,824,134 | 99.4% | \$97 | \$12,824,231 | 99.4% | \$74,012 | 0.6% |
| 1999 | \$12,809,787 | \$12,743,625 | 99.5% | \$90 | \$12,743,715 | 99.5% | \$66,072 | 0.5% |

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

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

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

Table VII

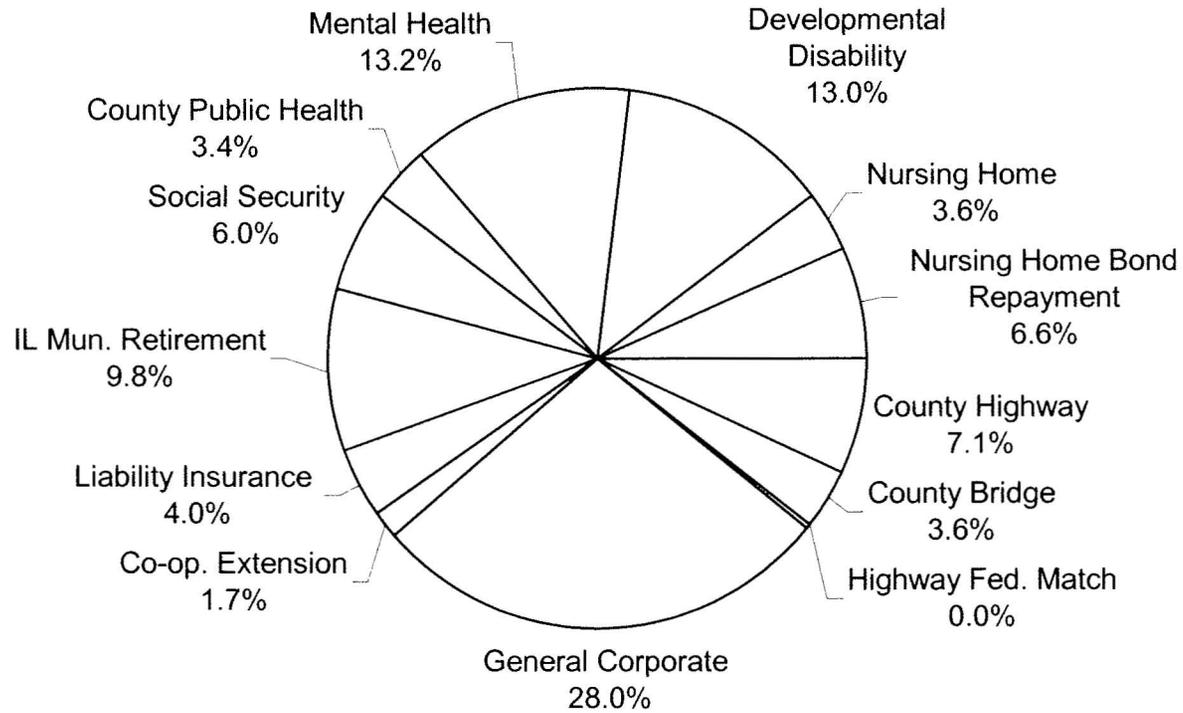
| FISCAL YEAR | (A) | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 | 2002 | 2001 | 2000 | 1999 |
|---|-----|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| GENERAL FUND: | | | | | | | | | | | |
| General Corporate | | \$6,840,754 | \$6,552,164 | \$6,281,072 | \$6,170,799 | \$5,912,604 | \$5,678,233 | \$5,420,326 | \$4,891,794 | \$4,663,700 | \$4,373,295 |
| Cooperative Extension Education | | 423,623 | 402,761 | 379,181 | 368,137 | 353,408 | 334,950 | 323,086 | 306,524 | 291,948 | 278,672 |
| SPECIAL REVENUE FUNDS: | | | | | | | | | | | |
| Mental Health | | 3,233,678 | 3,066,658 | 2,883,369 | 2,716,980 | 2,618,083 | 2,485,604 | 2,390,473 | 2,259,188 | 2,157,142 | 2,085,298 |
| Developmental Disability | | 3,165,430 | 3,000,188 | 2,780,491 | 2,597,552 | -- | -- | -- | -- | -- | -- |
| County Public Health | | 824,781 | 781,654 | 733,318 | 689,935 | 660,186 | 626,010 | 603,542 | 571,220 | 532,657 | 259,203 |
| County Highway | | 1,729,793 | 1,640,876 | 1,540,793 | 1,451,953 | 1,392,000 | 1,392,169 | 1,391,503 | 1,391,503 | 1,390,732 | 1,391,503 |
| County Bridge | | 879,338 | 832,372 | 782,756 | 736,274 | 705,000 | 704,980 | 704,112 | 704,112 | 703,857 | 704,112 |
| Highway Federal Aid Match | | 6,419 | 5,967 | 5,493 | 5,149 | 4,730 | 6,672 | 7,375 | 125,000 | 125,000 | 125,000 |
| Tort Immunity | | 986,640 | 866,900 | 565,781 | 533,930 | 499,300 | 420,319 | 421,167 | 445,000 | 465,537 | 445,000 |
| Illinois Municipal Retirement | | 2,403,739 | 2,278,632 | 2,230,500 | 1,827,800 | 1,634,152 | 1,386,700 | 1,293,800 | 1,369,911 | 1,099,000 | 1,130,100 |
| Social Security | | 1,469,843 | 1,394,627 | 1,340,000 | 1,273,300 | 1,350,000 | 1,325,670 | 1,269,800 | 1,135,500 | 1,145,000 | 1,008,593 |
| DEBT SERVICE FUNDS: | | | | | | | | | | | |
| Jail Bond Repayment | | -- | -- | -- | -- | -- | -- | -- | -- | 323,210 | 1,032,372 |
| Nursing Home Bond Repayment | | 1,601,124 | 1,604,655 | 1,605,535 | 1,602,341 | 1,611,323 | 1,610,303 | -- | -- | -- | -- |
| ENTERPRISE FUND: | | | | | | | | | | | |
| Nursing Home Operations | | 885,757 | 838,339 | 788,249 | 741,423 | 709,512 | 680,000 | -- | -- | -- | -- |
| TOTAL PROPERTY TAX LEVY | | <u>24,450,919</u> | <u>23,265,793</u> | <u>21,916,538</u> | <u>20,715,573</u> | <u>17,450,298</u> | <u>16,651,610</u> | <u>13,825,184</u> | <u>13,199,752</u> | <u>12,897,783</u> | <u>12,833,148</u> |
| TOTAL PROPERTY TAX RATE (per \$100 of assessed valuation) | | .7389 | .7616 | .7801 | .7981 | .7048 | .7117 | .6200 | .6201 | .6425 | .6768 |

Note: Property tax levies reported are the amounts authorized by County Board ordinance. Tax rates are calculated by the County Clerk.

(A) Tax levies and tax rates are reported for the fiscal year in which related taxes are collected by the County.

PROPERTY TAX LEVY BY COMPONENT

For Taxes Payable in 2008



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

TABLE VIII

| (A) Fiscal Year | RESIDENTIAL | | FARM | | COMMERCIAL | | TOTAL | | (D) Total County Direct Tax Rate |
|-----------------------|--|--|--|--|--|--|--|--|--|
| | (B) Estimated Actual Value of Taxable Property | (C) Taxed Equalized Assessed Value | |
| 2008 | \$6,837,357,900 | \$2,108,550,342 | \$675,546,360 | \$213,744,151 | \$3,781,022,727 | \$973,898,087 | \$11,293,926,987 | \$3,296,192,580 | .7389 |
| 2007 | \$6,348,264,510 | \$1,933,330,940 | \$634,954,800 | \$201,094,187 | \$3,473,828,286 | \$907,385,383 | \$10,457,047,596 | \$3,041,810,510 | .7616 |
| 2006 | \$5,824,592,370 | \$1,771,810,457 | \$559,868,520 | \$179,240,051 | \$3,234,355,986 | \$850,060,850 | \$9,618,816,876 | \$2,801,111,358 | .7801 |
| 2005 | \$5,324,903,100 | \$1,611,571,319 | \$582,556,680 | \$186,919,460 | \$2,984,147,952 | \$789,314,975 | \$8,891,607,732 | \$2,587,805,754 | .7981 |
| 2004 | \$4,863,955,860 | \$1,525,098,533 | \$617,007,930 | \$200,296,165 | \$2,784,355,128 | \$738,124,116 | \$8,265,318,918 | \$2,463,518,814 | .7048 |
| 2003 | \$4,518,844,110 | \$1,411,957,474 | \$656,187,570 | \$213,745,035 | \$2,618,985,345 | \$705,550,822 | \$7,794,017,025 | \$2,331,253,331 | .7117 |
| 2002 | \$4,236,970,020 | \$1,320,565,133 | \$702,168,330 | \$229,438,895 | \$2,499,101,733 | \$673,907,571 | \$7,438,240,083 | \$2,223,911,599 | .6200 |
| 2001 | \$3,995,233,170 | \$1,239,805,602 | \$749,829,900 | \$245,699,830 | \$2,358,147,195 | \$638,176,374 | \$7,103,210,265 | \$2,123,681,806 | .6201 |
| 2000 | \$3,777,366,750 | \$1,165,256,759 | \$730,271,670 | \$239,337,230 | \$2,172,790,710 | \$597,395,757 | \$6,680,429,130 | \$2,001,989,746 | .6425 |
| 1999 | \$3,564,119,310 | \$1,096,297,595 | \$675,395,880 | \$221,155,890 | \$2,052,196,632 | \$569,563,698 | \$6,291,711,822 | \$1,887,017,183 | .6768 |

Note: Equalized assessed values are per the County Clerk.

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

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

Table IX

| (A) | <u>2008</u> | <u>2007</u> | <u>2006</u> | <u>2005</u> | <u>2004</u> | <u>2003</u> | <u>2002</u> | <u>2001</u> | <u>2000</u> | <u>1999</u> |
|----------------------------------|----------------------|----------------------|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Champaign County Direct Rates: | | | | | | | | | | |
| General Corporate | .2075 | .2154 | .2242 | .2385 | .2397 | .2436 | .2437 | .2303 | .2330 | .2318 |
| Cooperative Extension Education | .0129 | .0132 | .0135 | .0142 | .0143 | .0144 | .0145 | .0144 | .0146 | .0148 |
| Mental Health | .0969 | .0995 | .1015 | .1037 | .1042 | .1050 | .1059 | .1049 | .1061 | .1080 |
| Developmental Disability | .0949 | .0974 | .0993 | .1000 | --- | --- | --- | --- | --- | --- |
| County Public Health | .0250 | .0257 | .0262 | .0267 | .0268 | .0269 | .0271 | .0269 | .0266 | .0137 |
| County Highway | .0525 | .0539 | .0550 | .0561 | .0564 | .0597 | .0626 | .0655 | .0695 | .0737 |
| County Bridge | .0267 | .0274 | .0279 | .0285 | .0286 | .0302 | .0317 | .0332 | .0352 | .0373 |
| Highway Federal Aid Match | .0002 | .0002 | .0002 | .0002 | .0002 | .0003 | .0003 | .0059 | .0062 | .0066 |
| Tort Immunity | .0299 | .0285 | .0202 | .0206 | .0203 | .0180 | .0189 | .0210 | .0233 | .0236 |
| Illinois Municipal Retirement | .0729 | .0749 | .0796 | .0706 | .0662 | .0595 | .0582 | .0645 | .0549 | .0599 |
| Social Security | .0446 | .0458 | .0478 | .0492 | .0547 | .0569 | .0571 | .0535 | .0572 | .0534 |
| Jail Bond Repayment | --- | --- | --- | --- | --- | --- | --- | --- | .0159 | .0540 |
| Nursing Home Bond Repayment | .0480 | .0521 | .0566 | .0611 | .0646 | .0680 | --- | --- | --- | --- |
| Nursing Home Operations | <u>.0269</u> | <u>.0276</u> | <u>.0281</u> | <u>.0287</u> | <u>.0288</u> | <u>.0292</u> | --- | --- | --- | --- |
| Total Direct Rates | <u>.7389</u> | <u>.7616</u> | <u>.7801</u> | <u>.7981</u> | <u>.7048</u> | <u>.7117</u> | <u>.6200</u> | <u>.6201</u> | <u>.6425</u> | <u>.6768</u> |
| Overlapping Rates: | | | | | | | | | | |
| County Forest Preserve | .0779 | .0800 | .0818 | .0839 | .0840 | .0850 | .0859 | .0855 | .0885 | .0922 |
| C-U Public Health District | .1049 | .1060 | .1087 | .1126 | .1135 | .1152 | .1172 | .1170 | .1206 | .1300 |
| C-U Mass Transit District | .2544 | .2592 | .2623 | .2677 | .2695 | .2728 | .2772 | .2764 | .2813 | .2839 |
| Champaign Southwest Mass Transit | .0203 | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| U & C Sanitary District | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Community Colleges (average) | (B) .5352 | .5449 | .5506 | (C) |
| K-12 School Districts (average) | (B) 4.7419 | 4.8535 | 4.8415 | (C) |
| Cities & Villages (average) | (B) .5658 | .5889 | .6012 | (C) |
| Fire Districts (average) | (B) .2715 | .2794 | .2853 | (C) |
| Park Districts (average) | (B) .4295 | .4420 | .4544 | (C) |
| Cemetery Districts (average) | (B) .0424 | .0445 | .0460 | (C) |
| Library Districts (average) | (B) .1946 | .1935 | .1896 | (C) |
| Townships (average) | (B) <u>.7863</u> | <u>.8252</u> | <u>.8225</u> | (C) |
| Total All Rates | <u>8.7636</u> | <u>8.9787</u> | <u>9.0240</u> | | | | | | | |

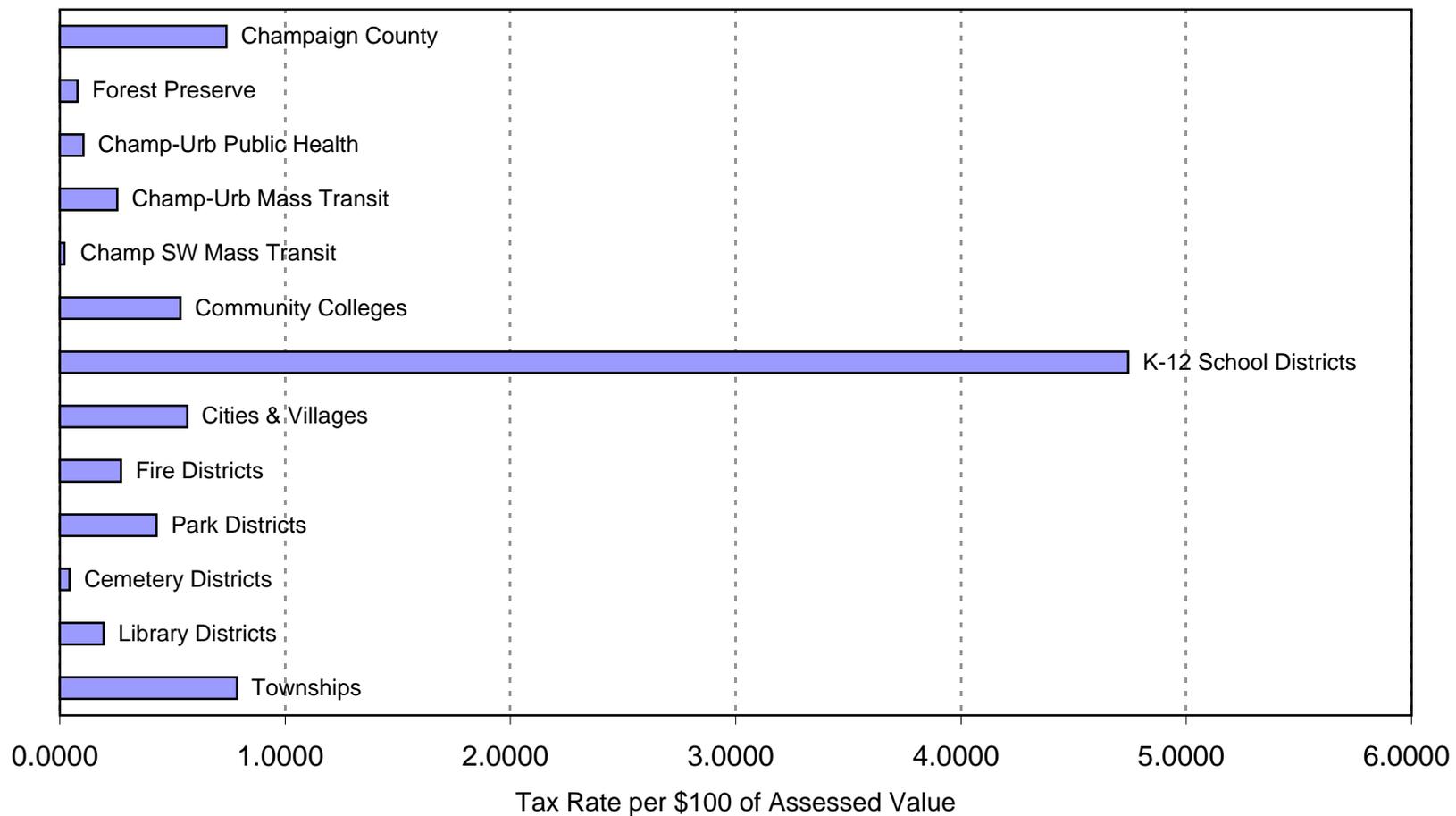
(A) Tax rates are per the County Clerk and are reported for the fiscal year in which the related taxes are collected.

(B) Average rates are reported due to the large number of taxing bodies in Champaign County with various boundaries and providing various services. See Table X.

(C) Average rates for prior years are not available.

AVERAGE PROPERTY TAX RATES

For Taxes Payable in 2008



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

| Taxpayer | 2008 | | | 1999 | | |
|---|-----------------------|------|------------------------|-----------------------|------|------------------------|
| | Equalized Assessed | Rank | % of Total Assessed | Equalized Assessed | Rank | % of Total Assessed |
| | Valuation | Rank | Valuation | Valuation | Rank | Valuation |
| Carle Foundation (Hospital / Clinic / Nursing Home) | \$60,113,100 | 1 | 1.82% | \$19,473,920 | 1 | 1.03% |
| Campus Property Management / Erwin Goldfarb (Housing Rental Properties and Developments) | 36,024,790 | 2 | 1.09% | 9,437,490 | 4 | 0.50% |
| Champaign Market Place LLC (Market Place Mall) | 23,194,200 | 3 | 0.70% | 15,801,310 | 2 | 0.84% |
| Walmart Stores (Discount Department / Grocery Stores) | 19,245,500 | 4 | 0.58% | 5,752,680 | 9 | 0.30% |
| Provena Covenant Medical Center (Hospital / Clinic) | 15,091,940 | 5 | 0.46% | | | |
| Royse & Brinkmeyer Apartments (Residential Rental Properties) | 13,086,540 | 6 | 0.40% | 10,969,180 | 3 | 0.58% |
| Bankier Family (Residential and Commercial Rental Properties) | 12,901,580 | 7 | 0.39% | 6,278,570 | 7 | 0.33% |
| Shapland Realty LLC (Residential and Commercial Rental Properties) | 12,357,970 | 8 | 0.37% | | | |
| Clinton C. Atkins / The Atkins Group (Residential and Commercial Developer) | 12,242,630 | 9 | 0.37% | | | |
| Axion Town & Country LLC (Housing Rental Properties) | 8,340,230 | 10 | 0.25% | | | |
| Kraft General Foods / Humko (Food Products) | | | | 7,625,500 | 5 | 0.40% |
| Illinois Housing Development Authority (Housing Rental Properties) | | | | 6,884,190 | 6 | 0.36% |
| Supervalu, Inc. (Food Distributor) | | | | 5,848,470 | 8 | 0.31% |
| Larson Company (Residential and Commercial Rental Properties) | | | | 5,702,290 | 10 | 0.30% |
| | <u>212,598,480</u> | | <u>6.43%</u> | <u>93,773,600</u> | | <u>4.95%</u> |
| Total County Assessed Valuation | <u>3,296,192,580</u> | | <u>100.00%</u> | <u>1,887,017,183</u> | | <u>100.00%</u> |

Note: Equalized assessed valuation is the assessed value used for the tax bills that were payable in the year shown, per the County Supervisor of Assessments and County Clerk.

Table XII

County of Champaign, Illinois
Legal Debt Margin
Last Ten Fiscal Years

| Fiscal Year | (A) Equalized Assessed Value | (B) Debt Limit: 5.75% of Assessed Value | Debt Applicable to Debt Limit: | | | Total Debt Applicable | Legal Debt Margin | Debt Applicable as Percentage of Debt Limit |
|-------------|---------------------------------------|--|--------------------------------|---------------------------------|-------------------|-----------------------------|-------------------------|---|
| | | | General Obligation Bonds | Inter- governmental Loans | Capital Leases | | | |
| 2008 | \$3,764,642,329 | \$216,466,934 | \$58,368,675 | \$391,563 | \$0 | \$58,760,238 | \$157,706,696 | 27.15% |
| 2007 | \$3,485,682,532 | \$200,426,746 | \$61,010,755 | \$444,063 | \$94,722 | \$61,549,540 | \$138,877,206 | 30.71% |
| 2006 | \$3,206,272,292 | \$184,360,657 | \$55,679,661 | \$496,563 | \$282,901 | \$56,459,125 | \$127,901,532 | 30.62% |
| 2005 | \$2,963,869,244 | \$170,422,482 | \$51,781,939 | \$549,063 | \$372,482 | \$52,703,484 | \$117,718,998 | 30.93% |
| 2004 | \$2,755,106,306 | \$158,418,613 | \$53,581,902 | \$601,563 | \$101,195 | \$54,284,660 | \$104,133,953 | 34.27% |
| 2003 | \$2,598,005,675 | \$149,385,326 | \$54,642,290 | \$654,063 | \$160,266 | \$55,456,619 | \$93,928,707 | 37.12% |
| 2002 | \$2,479,413,361 | \$142,566,268 | \$35,657,290 | \$706,563 | \$156,852 | \$36,520,705 | \$106,045,563 | 25.62% |
| 2001 | \$2,367,736,755 | \$136,144,863 | \$36,527,290 | \$759,063 | \$249,853 | \$37,536,206 | \$98,608,657 | 27.57% |
| 2000 | \$2,226,809,710 | \$128,041,558 | \$37,322,290 | \$811,563 | \$338,425 | \$38,472,278 | \$89,569,280 | 30.05% |
| 1999 | \$2,097,237,274 | \$120,591,143 | \$33,075,000 | \$864,063 | \$466,761 | \$34,405,824 | \$86,185,319 | 28.53% |

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

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

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

Table XIII

| Fiscal Year | Governmental Activities | | | Business-Type Activities Capital Leases | Primary Government Total Debt Outstanding | (A) Personal Income (in thousands) | Outstanding Debt as Percentage of Personal Income | (A) Population | Outstanding Debt Per Capita |
|-------------|--------------------------------|---------------------------------|-------------------|--|--|---|---|-------------------|-----------------------------------|
| | General Obligation Bonds | Inter- governmental Loans | Capital Leases | | | | | | |
| 2008 | \$58,368,675 | \$391,563 | \$0 | \$0 | \$58,760,238 | \$5,952,121 | 0.99% | 193,015 | \$304.43 |
| 2007 | \$61,010,755 | \$444,063 | \$85,169 | \$9,553 | \$61,549,540 | \$5,952,121 | 1.03% | 193,015 | \$318.88 |
| 2006 | \$55,679,661 | \$496,563 | \$266,444 | \$16,457 | \$56,459,125 | \$5,539,826 | 1.02% | 190,738 | \$296.00 |
| 2005 | \$51,781,939 | \$549,063 | \$372,482 | \$0 | \$52,703,484 | \$5,269,380 | 1.00% | 188,020 | \$280.31 |
| 2004 | \$53,581,902 | \$601,563 | \$101,195 | \$0 | \$54,284,660 | \$5,412,654 | 1.00% | 186,459 | \$291.13 |
| 2003 | \$54,642,290 | \$654,063 | \$160,266 | \$0 | \$55,456,619 | \$5,775,123 | 0.96% | 185,323 | \$299.24 |
| 2002 | \$35,657,290 | \$706,563 | \$156,852 | \$0 | \$36,520,705 | \$4,879,738 | 0.75% | 183,101 | \$199.46 |
| 2001 | \$36,527,290 | \$759,063 | \$249,853 | \$0 | \$37,536,206 | \$4,777,816 | 0.79% | 181,320 | \$207.02 |
| 2000 | \$37,322,290 | \$811,563 | \$338,425 | \$0 | \$38,472,278 | \$4,579,475 | 0.84% | 179,919 | \$213.83 |
| 1999 | \$33,075,000 | \$864,063 | \$466,761 | \$0 | \$34,405,824 | \$4,251,026 | 0.81% | 178,652 | \$192.59 |

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

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

Table XIV

| Fiscal Year | (A) Gross Bonded Debt Outstanding | (B) Resources Restricted for Principal Repayment | Net Bonded Debt Outstanding | (C) Equalized Assessed Value | Ratio of Net Bonded Debt To Assessed Value | (D) Population | Net Bonded Debt Per Capita |
|----------------|--|--|-----------------------------------|---------------------------------------|--|-------------------|----------------------------------|
| 2008 | \$58,368,675 | \$2,371,145 | \$55,997,530 | \$3,296,192,580 | 1.70% | 193,015 | \$290.12 |
| 2007 | \$61,010,755 | \$1,902,724 | \$59,108,031 | \$3,041,810,510 | 1.94% | 193,015 | \$306.24 |
| 2006 | \$55,679,661 | \$1,306,926 | \$54,372,735 | \$2,801,111,358 | 1.94% | 190,738 | \$285.07 |
| 2005 | \$51,781,939 | \$1,722,005 | \$50,059,934 | \$2,587,805,754 | 1.93% | 188,020 | \$266.25 |
| 2004 | \$53,581,902 | \$1,224,283 | \$52,357,619 | \$2,463,518,814 | 2.13% | 186,459 | \$280.80 |
| 2003 | \$54,642,290 | \$747,879 | \$53,894,411 | \$2,331,253,331 | 2.31% | 185,323 | \$290.81 |
| 2002 | \$35,657,290 | \$88,782 | \$35,568,508 | \$2,223,911,599 | 1.60% | 183,101 | \$194.26 |
| 2001 | \$36,527,290 | \$56,250 | \$36,471,040 | \$2,123,681,806 | 1.72% | 181,320 | \$201.14 |
| 2000 | \$37,322,290 | \$629,167 | \$36,693,123 | \$2,001,989,746 | 1.83% | 179,919 | \$203.94 |
| 1999 | \$33,075,000 | \$590,000 | \$32,485,000 | \$1,887,017,183 | 1.72% | 178,652 | \$181.83 |

(A) Gross bonded debt includes general obligation bond principal outstanding at year end.

(B) Net assets restricted for debt service have been reduced to the amount that is for principal repayment only.

(C) Assessed value is reported for the year in which related taxes are received by the County. The equalized assessed value shown is per the County Clerk and is after multipliers and deductions have been applied, i.e. the value on which the tax bills are computed.

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

County of Champaign, Illinois
Demographic Statistics
Last Ten Fiscal Years

Table XV

| Year | (A) Estimated Population | (A) Personal Income (in thousands) | (A) Per Capita Personal Income | (B) Labor Force | (B) Unemployment Rate | (C) Registered Voters | (C) Voter Turnout | (D) School Enrollment |
|------|--------------------------------|---|---|-----------------------|-----------------------------|-----------------------------|-------------------------|-----------------------------|
| 2008 | | | | 105,980 | 5.7% | 123,150 | 68.9% | 23,361 |
| 2007 | 193,015 | \$5,952,121 | \$30,838 | 105,053 | 4.3% | | | 23,458 |
| 2006 | 190,738 | \$5,539,826 | \$29,044 | 104,451 | 3.7% | 113,905 | 47.3% | 23,924 |
| 2005 | 188,020 | \$5,269,380 | \$28,026 | 102,196 | 3.9% | | | 24,052 |
| 2004 | 186,459 | \$5,412,654 | \$29,029 | 97,211 | 4.6% | 122,739 | 68.6% | 23,882 |
| 2003 | 185,323 | \$5,775,123 | \$31,162 | 100,196 | 3.3% | | | 23,613 |
| 2002 | 183,101 | \$4,879,738 | \$26,651 | 100,301 | 3.2% | 99,225 | 54.7% | 23,937 |
| 2001 | 181,320 | \$4,777,816 | \$26,350 | 99,009 | 2.8% | | | 23,851 |
| 2000 | 179,919 | \$4,579,475 | \$25,453 | 99,387 | 2.4% | 120,767 | 62.6% | 24,023 |
| 1999 | 178,652 | \$4,251,026 | \$23,795 | 98,270 | 2.5% | | | 24,023 |

(A) Population estimates and personal income are per the U.S. Dept. of Commerce - Bureau of Economic Analysis. Figures for the most current year(s) are unavailable.

(B) Labor force and unemployment figures are per the Illinois Dept. of Employment Security. The figures are annual averages accumulated by place of residence.

(C) Voter statistics are per the County Clerk and are shown for general election years only.

(D) School enrollment statistics are per the Regional Office of Education for Champaign and Ford Counties. The figures include elementary and secondary public schools in Champaign County.

Table XVI

County of Champaign, Illinois
Non-agricultural Employment Statistics
Last Ten Fiscal Years

| Year | Manufacturing | Construction | Transportation & Utilities | Wholesale & Retail Trade | Leisure & Hospitality | Health Care & Social Assistance | Other Services | Government | Total Number of Jobs |
|------|---------------|--------------|-------------------------------|--------------------------------|--------------------------|---------------------------------------|-------------------|------------|----------------------------|
| 2008 | 8,739 | 3,983 | 2,825 | 14,015 | 10,003 | 12,084 | 17,882 | 35,783 | 105,314 |
| 2007 | 9,317 | 3,643 | 2,756 | 13,988 | 10,082 | 11,757 | 17,515 | 35,314 | 104,372 |
| 2006 | 9,194 | 3,627 | 3,075 | 13,474 | 9,857 | 11,509 | 17,356 | 35,455 | 103,547 |
| 2005 | 9,461 | 3,800 | 3,282 | 13,029 | 10,026 | 11,255 | 16,985 | 35,241 | 103,079 |
| 2004 | 10,060 | 3,846 | 3,171 | 13,392 | 9,919 | 11,027 | 16,451 | 35,271 | 103,137 |
| 2003 | 10,212 | 3,892 | 3,066 | 13,687 | 10,279 | 10,832 | 16,075 | 36,062 | 104,105 |
| 2002 | 10,146 | 3,892 | 3,269 | 13,732 | 10,062 | 10,911 | 16,464 | 36,321 | 104,797 |
| 2001 | 10,253 | 3,974 | 3,085 | 14,087 | 10,023 | 10,630 | 17,476 | 35,366 | 104,894 |
| 2000 | 10,913 | 3,787 | 3,054 | 14,217 | 9,813 | 10,549 | 17,201 | 34,596 | 104,130 |
| 1999 | 10,318 | 3,766 | 2,887 | 13,791 | 9,683 | 10,352 | 16,711 | 34,084 | 101,592 |

Note: Statistics are per the Illinois Dept. of Employment Security for Champaign County. The figures are annual averages of number of jobs and are accumulated by place of work.

Table XVII

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

| <u>Employer</u> | <u>2008</u> | | | <u>1997</u> | | |
|---|----------------------------|-------------|------------------------------|----------------------------|-------------|------------------------------|
| | <u>Number of Employees</u> | <u>Rank</u> | <u>% of Total Employment</u> | <u>Number of Employees</u> | <u>Rank</u> | <u>% of Total Employment</u> |
| University of Illinois (Post-Secondary Education) | 28,683 | 1 | 27.24% | 20,766 | 1 | 21.41% |
| Carle Foundation Hospital (Health Care) | 2,998 | 2 | 2.85% | 2,027 | 3 | 2.09% |
| Carle Clinic (Health Care) | 2,693 | 3 | 2.56% | 2,426 | 2 | 2.50% |
| Champaign School District (Elementary & Secondary Education) | 1,459 | 4 | 1.39% | 1,000 | 8 | 1.03% |
| Kraft Foods Inc. (Food Products) | 1,325 | 5 | 1.26% | 1,650 | 4 | 1.70% |
| Walmart Stores (Discount Retailer) | 1,257 | 6 | 1.19% | | | |
| Parkland Community College (Post-Secondary Education) | 1,119 | 7 | 1.06% | 882 | 9 | 0.91% |
| Provena Covenant Medical Center (Health Care) | 977 | 8 | 0.93% | 1,450 | 5 | 1.50% |
| County of Champaign (Local Government) | 973 | 9 | 0.92% | | | |
| Urbana School District (Elementary & Secondary Education) | 948 | 10 | 0.90% | | | |
| Collins & Aikman (formerly Rantoul Products) (Automotive Interior Parts Fabrication) | | | | 1,100 | 6 | 1.13% |
| Jeld-Wen Inc. (formerly Caradco) (Window Manufacturer) | | | | 1,090 | 7 | 1.12% |
| Supervalu Inc. (Wholesale Grocery Distribution) | | | | 880 | 10 | 0.91% |
| | <u>42,432</u> | | <u>40.30%</u> | <u>33,271</u> | | <u>34.30%</u> |
| Total Employment in Champaign County | <u>105,314</u> | | <u>100.00%</u> | <u>96,975</u> | | <u>100.00%</u> |

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

Table XVIII

County of Champaign, Illinois
Salaries of Principal County Officials
November 30, 2008

| <u>OFFICIAL</u> | <u>ANNUAL SALARY</u> | <u>STATE SALARY STIPEND</u> |
|--|--------------------------|-------------------------------------|
| Auditor, Tony Fabri | \$61,327 | |
| Circuit Clerk, Linda Frank | \$68,790 | A \$6,500 |
| Coroner, Duane Northrup | \$61,327 | A \$6,500 |
| County Board Chairman, C. Pius Weibel | \$29,264 | |
| County Clerk, Mark Shelden | \$77,738 | A \$6,500 |
| Recorder, Barbara Frasca | \$61,327 | A \$6,500 |
| Sheriff, Daniel Walsh | \$97,208 | A \$6,500 |
| Public Safety Director, Daniel Walsh | \$4,000 | |
| State's Attorney, Julia Rietz | \$160,412 | |
| Treasurer, Daniel Welch | \$77,738 | A \$6,500 |
| Collector, Daniel Welch | N/A | |
| Animal Control Director, Stephanie Joos | \$49,530 | |
| Board of Review Chairman, Laura Sandefur | \$33,758 | |
| Child Advocacy Center Director, Michael Williams | \$47,951 | |
| County Administrator, Debra Busey | \$98,711 | |
| County Administrator, Dennis Inman | \$98,711 | |
| County Highway Engineer, Jeffrey Blue | \$111,310 | |
| Court Services Director, Joseph Gordon | \$84,864 | |
| Emergency Management Agency Director, William Keller | \$56,999 | |
| Mental Health Board Director, Peter Tracy | \$104,598 | |
| Nursing Home Administrator, Andrew Buffenbarger | \$88,150 | C |
| Public Defender, Randall Rosenbaum | \$144,371 | |
| Reg. Planning Comm. Chief Executive Officer, Cameron Moore | \$124,995 | |
| Supervisor of Assessments, Stan Jenkins | \$63,473 | A \$3,000 |
| Zoning and Enforcement Director, John Hall | \$67,041 | |
| Circuit Judge, Arnold Blockman | \$169,555 | B |
| Circuit Judge, Harry Clem | \$169,555 | B |
| Circuit Judge, Thomas Difanis | \$169,555 | B |
| Circuit Judge, Jeffrey Ford | \$169,555 | B |
| Circuit Judge, Michael Q. Jones | \$169,555 | B |
| Circuit Judge, Heidi Ladd | \$169,555 | B |
| Associate Circuit Judge, Holly Clemons | \$161,077 | B |
| Associate Circuit Judge, John Kennedy | \$161,077 | B |
| Associate Circuit Judge, Richard Klaus | \$161,077 | B |
| Associate Circuit Judge, Chase Leonhard | \$161,077 | B |
| Associate Circuit Judge, Brian McPheters | \$161,077 | B |

^A The State of Illinois pays stipends to the Circuit Clerk, Coroner, County Clerk, Recorder, Sheriff, Treasurer and Supervisor of Assessments in addition to their salaries paid by the County.

^B Judges' salaries are paid by the State of Illinois.

^C As of July, 2008, the Nursing Home Administrator is an employee of the management firm that was contracted to manage the County Nursing Home, Management Performance Associates, Inc.

Table XIX

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

| Function / Program | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 | 2002 | 2001 | 2000 | 1999 |
|---------------------------|--------------|--------------|--------------|--------------|------|------|------|------|------|------|
| Governmental Activities: | | | | | | | | | | |
| General Government | 91.0 | 90.0 | 86.3 | 84.8 | (A) | (A) | (A) | (A) | (A) | (A) |
| Justice & Public Safety | 371.5 | 371.0 | 364.5 | 376.0 | (A) | (A) | (A) | (A) | (A) | (A) |
| Health | 5.0 | 5.0 | 5.0 | 5.0 | (A) | (A) | (A) | (A) | (A) | (A) |
| Education | 96.5 | 83.4 | 83.4 | 85.4 | (A) | (A) | (A) | (A) | (A) | (A) |
| Development | 53.5 | 48.0 | 48.0 | 51.0 | (A) | (A) | (A) | (A) | (A) | (A) |
| Highways & Bridges | 24.0 | 24.0 | 24.0 | 24.0 | (A) | (A) | (A) | (A) | (A) | (A) |
| Business-Type Activities: | | | | | | | | | | |
| Nursing Home | 254.0 | 254.0 | 260.0 | 236.5 | (A) | (A) | (A) | (A) | (A) | (A) |
| Total | 895.5 | 875.4 | 871.2 | 862.7 | | | | | | |

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

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

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

Table XX

| | | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 | 2002 | 2001 | 2000 | 1999 |
|---------------------------|---|--------------|-------------|-------------|------|------|------|------|------|------|------|
| General Government: | | | | | | | | | | | |
| Administrative Services | Agendas prepared | 132 | 135 | 127 | (A) |
| | Meeting minutes prepared | 117 | 117 | 115 | (A) |
| County Auditor | Payroll transactions | 0 | 0 | 27,013 | (A) |
| | Accounting transactions | 84,886 | 92,470 | 83,820 | (A) |
| Recorder of Deeds | Documents recorded | 37,000 | 36,000 | 36,000 | (A) |
| | Documents converted to digital format | 96,000 | 72,000 | 64,200 | (A) |
| Supervisor of Assessments | Number of tax parcels | 75,390 | 73,897 | 72,183 | (A) |
| | Total assessor changes | 30,000 | 26,854 | 37,850 | (A) |
| | New construction changes | 2,200 | 2,157 | 2,268 | (A) |
| | Complaints addressed | 1,056 | 1,250 | 962 | (A) |
| County Treasurer | Percent of receipts entered within 24 hours | 100% | 100% | 100% | (A) |
| | Percent of late charges collected | 100% | 99% | 99% | (A) |
| | Number of website hits | 12,300 | 11,500 | 5,000 | (A) |
| Justice & Public Safety: | | | | | | | | | | | |
| Circuit Clerk | Fees collected: Traffic | \$ 3,551,321 | \$3,831,002 | \$3,381,503 | (A) |
| | Fees collected: Child Support | \$ 2,563,643 | \$2,743,846 | \$2,906,684 | (A) |
| | Fees collected: Criminal | \$ 1,934,022 | \$2,084,034 | \$1,665,462 | (A) |
| | Fees collected: Civil | \$ 805,407 | \$714,803 | \$671,793 | (A) |
| | Fees collected: Probate | \$ 105,617 | \$113,194 | \$104,875 | (A) |
| | Fees collected: Small Claims | \$ 321,889 | \$344,947 | \$276,293 | (A) |
| Public Defender | New cases opened: Felony | 2,434 | 2,516 | 2,376 | (A) |
| | New cases opened: Misdemeanor/Traffic | 3,756 | 3,926 | 4,032 | (A) |
| | New cases opened: Juvenile | 290 | 365 | 396 | (A) |
| Sheriff | Calls for service answered | 40,000 | 36,928 | 41,000 | (A) |
| | Traffic citations written | 2,519 | 3,100 | 3,169 | (A) |
| | Written warnings issued | 2,240 | 2,950 | 2,922 | (A) |
| | Civil Process papers served | 11,316 | 10,642 | 10,240 | (A) |
| | Average monthly prisoner intake | 587 | 570 | 580 | (A) |
| State's Attorney | Police reports reviewed | 10,395 | 7,000 | 7,500 | (A) |
| | Felony cases filed | 2,329 | 1,872 | 2,200 | (A) |
| | Misdemeanor cases filed | 1,714 | 1,222 | 2,000 | (A) |
| | Abuse/Neglect Petitions filed | 91 | 98 | 200 | (A) |
| Coroner | Inquests conducted | 138 | 131 | 138 | (A) |
| | Natural deaths reviewed | 1,459 | 1,379 | 1,459 | (A) |
| | Deaths requiring autopsy | 85 | 100 | 85 | (A) |
| | Cremation permits issued | 437 | 462 | 437 | (A) |
| Juvenile Detention Center | Average monthly population | 19 | 12 | 12 | (A) |
| Animal Control | Animals spayed/neutered | 350 | 350 | 350 | (A) |
| | Registration compliance percentage | 80% | 80% | 80% | (A) |
| Development: | | | | | | | | | | | |
| Zoning & Enforcement | Zoning use permit applications | 225 | 225 | 260 | (A) |
| | Zoning cases completed by ZBA | 27 | 40 | 45 | (A) |
| | Zoning complaints received | 100 | 79 | 120 | (A) |
| | Complaints resolved | 84 | 39 | 50 | (A) |
| | Liquor license applications | 26 | 26 | 24 | (A) |
| Social Services: | | | | | | | | | | | |
| Nursing Home | Patient days per year | 62,454 | 68,540 | 72,903 | (A) |
| | Average daily census | 171 | 188 | 200 | (A) |

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

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

Table XXI

| | <u>2008</u> | <u>2007</u> | <u>2006</u> | <u>2005</u> | <u>2004</u> | <u>2003</u> | <u>2002</u> | <u>2001</u> | <u>2000</u> | <u>1999</u> |
|---------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| General Government: | | | | | | | | | | |
| Public Properties | | | | | | | | | | |
| Buildings maintained (quantity) | 17 | 18 | 18 | (A) |
| Buildings maintained (square footage) | 766,000 | 599,533 | 599,533 | (A) |
| Grounds maintained (acres) | 50 | 50 | 50 | (A) |
| Justice & Public Safety: | | | | | | | | | | |
| Sheriff | | | | | | | | | | |
| Patrol cars | 51 | 39 | 39 | (A) |
| Other Sheriff/Corrections vehicles | 32 | 31 | 31 | (A) |
| Main Street Jail capacity | 132 | 132 | 132 | (A) |
| Satellite Jail capacity | 147 | 147 | 147 | (A) |
| Jail overflow capacity | 30 | 30 | 30 | (A) |
| Highways and Bridges: | | | | | | | | | | |
| Highway | | | | | | | | | | |
| Highways maintained (miles) | 200 | 200 | 200 | (A) |
| Bridges maintained (quantity) | 687 | 687 | 687 | (A) |
| Social Services: | | | | | | | | | | |
| Nursing Home | | | | | | | | | | |
| Nursing Home capacity | 243 | 243 | 243 | (A) |

Note: Data is provided by various County departments.

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

Appendix

SUPPLEMENTAL FINANCIAL INFORMATION

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

INDIRECT COST ALLOCATION

Indirect costs such as salaries and wages and the related employee benefits of a general administrative nature and those costs that cannot be readily assigned to a specific grant or project, such as office rental and printing, are accumulated in indirect cost pools. Equipment usage charges are computed in accordance with federal grant regulations and added to the indirect cost pools. These costs are then equitably allocated among the various federal, state, and local grant projects based on the direct labor hours charged to those projects, in accordance with federal regulations. It is the Regional Planning Commission's policy to establish provisional rates at the beginning of the fiscal year (December 1) to be used for billing purposes during the year. The provisional rates are based upon historical experience and conservative estimates of future activity. Because they are estimates, they will always vary from actual. Over recovery and under recovery of indirect costs will occur due to fluctuations in indirect expenses as well as the expansion/contraction of the direct labor pool. Retroactive adjustments to actual are considered impractical, since, over time, the dollar amounts of the over and under recoveries tend to balance out. The Regional Planning Commission's actual cost rates for the fiscal year ended November 30, 2008 were 40.66% for fringe benefits and 44.89% for administration.

REGIONAL PLANNING COMMISSION PROGRAMS

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ALL REGIONAL PLANNING COMMISSION PROGRAMS
 COMBINING SCHEDULE OF REVENUES AND EXPENDITURES AND ALLOCATION OF INDIRECT COSTS
 Fiscal Year Ending November 30, 2008

| | RPC Operating Special Revenue Fund 075 Programs | Early Childhood Special Revenue Fund 104 Programs | Econ. Dev. Loan Special Revenue Fund 475 Programs | TOTAL ALL PROGRAMS |
|--|--|--|--|------------------------|
| REVENUES: | | | | |
| Federal Grants: | | | | |
| Educ - Special Grants to States | \$13,981.00 | \$0.00 | \$0.00 | \$13,981.00 |
| Dept. Health & Human Services | \$2,334,872.10 | \$4,026,760.75 | \$89,265.00 | \$6,450,897.85 |
| Fed. Highway Administration | \$212,270.91 | \$0.00 | \$0.00 | \$212,270.91 |
| Fed. Transit Administration | \$80,607.57 | \$0.00 | \$0.00 | \$80,607.57 |
| Fed. Hwy Formula Grant Non-Urbanized | \$69,404.76 | \$0.00 | \$0.00 | \$69,404.76 |
| Fed. Emergency Management Agency | \$30,171.05 | \$0.00 | \$0.00 | \$30,171.05 |
| Dept. of Energy - Weatherization | \$172,788.79 | \$0.00 | \$0.00 | \$172,788.79 |
| Dept. Housing & Urban Development | \$334,782.97 | \$0.00 | \$111,688.97 | \$446,471.94 |
| Dept. of Agriculture | \$0.00 | \$230,812.27 | \$0.00 | \$230,812.27 |
| State Grants: | | | | |
| IL Dept. on Aging | \$27,296.00 | \$0.00 | \$0.00 | \$27,296.00 |
| IL Law Enforcement Training & Standards Board | \$271,354.17 | \$0.00 | \$0.00 | \$271,354.17 |
| IL Dept. of Human Services | \$452,896.20 | \$0.00 | \$0.00 | \$452,896.20 |
| IL Dept. of Healthcare & Family Serv | \$1,435,988.97 | \$192,622.65 | \$0.00 | \$1,628,611.62 |
| IL Dept. of Children & Family Services | \$66,218.69 | \$0.00 | \$0.00 | \$66,218.69 |
| IL Dept. of Transportation | \$180,861.85 | | | |
| IL Dept. of Natural Resources | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| IL Board of Education | \$0.00 | \$640,645.00 | \$0.00 | \$640,645.00 |
| Other State Reimbursement | \$41,191.00 | \$0.00 | \$0.00 | \$41,191.00 |
| Local Government Contributions | \$651,635.23 | \$20,837.00 | \$0.00 | \$672,472.23 |
| Charges for Services | \$1,116,498.73 | \$37,615.98 | \$0.00 | \$1,154,114.71 |
| Investment & Loan Interest | \$11,178.94 | \$9,656.15 | \$231,373.62 | \$252,208.71 |
| Bad Debt Reduction | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Miscellaneous (incl. Donations) | \$95,867.59 | \$7,712.75 | \$5,000.00 | \$108,580.34 |
| Transfers In | \$409,927.95 | \$0.00 | \$0.00 | \$409,927.95 |
| TOTAL REVENUES | \$8,009,794.47 | \$5,166,662.55 | \$437,327.59 | \$13,432,922.76 |
| EXPENDITURES: | | | | |
| Direct: Salaries & Fringe Benefits | \$2,806,233.71 | \$3,533,982.59 | \$0.00 | \$6,340,216.30 |
| Commodities | \$135,325.20 | \$231,402.84 | \$0.00 | \$366,728.04 |
| Services | \$5,028,892.33 | \$1,062,951.17 | \$85,689.49 | \$6,177,532.99 |
| Capital Outlay | \$156,536.62 | \$45,722.49 | \$0.00 | \$202,259.11 |
| Transfers Out | \$242,352.03 | \$13,777.06 | \$160,300.96 | \$416,430.05 |
| Indirect: Fringe Benefits | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Administration | \$0.00 | \$327,699.14 | \$0.00 | \$327,699.14 |
| TOTAL EXPENDITURES | \$8,369,339.89 | \$5,215,535.29 | \$245,990.45 | \$13,830,865.63 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (current county FY) | (\$359,545.42) | (\$48,872.74) | \$191,337.14 | (\$397,942.87) |

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

Community Services Block Grant

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 07-231038; Program Year 2007

| | Program Year: <u>January 1, 2007</u> | | through | <u>December 31, 2007</u> |
|--|--------------------------------------|-------------------------|-------------------------|--------------------------|
| | Grant Amount | 12/01/06 to 11/30/07 | 12/01/07 to 11/30/08 | Cumulative Total |
| REVENUES: | | | | |
| Fed Grant | | | | |
| Dept. of HHS (IL DCEO) | \$508,306.00 | \$427,577.52 | \$24,501.08 | \$452,078.60 |
| Technical Services (University of IL) | \$12,600.00 | \$12,600.00 | \$0.00 | \$12,600.00 |
| Charges for Services | \$4,200.00 | \$4,200.00 | \$0.00 | \$4,200.00 |
| Gifts & Donations | \$0.00 | \$200.00 | \$0.00 | \$200.00 |
| Misc (HHS Energy Asst. Prog) | \$0.00 | \$311.66 | \$0.00 | \$311.66 |
| Total Revenue | \$525,106.00 | \$444,889.18 | \$24,501.08 | \$469,390.26 |
| EXPENDITURES: | | | | |
| | <u>Direct Costs</u> | | | |
| Salaries | \$103,597.59 | \$10,576.15 | | \$114,173.74 |
| Commodities | \$13,545.18 | \$237.89 | | \$13,783.07 |
| Services | \$49,148.03 | \$1,340.35 | | \$50,488.38 |
| Capital Outlay | \$5,031.84 | \$0.00 | | \$5,031.84 |
| Transfers / Housing | \$19,288.64 | \$817.42 | | \$20,106.06 |
| Transfers / Sr. Svs. | \$89,795.04 | \$0.00 | | \$89,795.04 |
| Transfers / ISSA | \$3,520.93 | \$0.00 | | \$3,520.93 |
| Transfers / Sr. Disabled Transp. | \$0.00 | \$0.00 | | \$0.00 |
| Transfers / Court Div. | \$38,242.73 | \$0.00 | | \$38,242.73 |
| Transfers / LIHEAP | \$8,373.39 | \$0.00 | | \$8,373.39 |
| Transfers / Shelter Plus Care | \$5,315.45 | \$0.00 | | \$5,315.45 |
| Transfers / Homeless Prev | \$174.21 | \$0.00 | | \$174.21 |
| Transfers / HMIS | \$13,544.66 | \$0.00 | | \$13,544.66 |
| Total Direct Costs | | \$349,577.69 | \$12,971.81 | \$362,549.50 |
| | <u>Indirect Costs</u> | | | |
| Fringe Benefits | \$47,458.00 | \$4,300.00 | | \$51,758.00 |
| Administration | \$43,190.00 | \$4,748.00 | | \$47,938.00 |
| Total Expenditures | | \$440,225.69 | \$22,019.81 | \$462,245.50 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | | \$4,663.49 | \$2,481.27 | \$7,144.76 |

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

Community Services Block Grant

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 08-231038; Program Year 2008

| | Program Year: <u>January 1, 2008</u> | through | <u>December 31, 2008</u> | |
|--|--------------------------------------|---------------------|--------------------------|----------------------|
| | 12/01/07 to | 12/01/08 to | Cumulative | |
| | 11/30/08 | 11/30/09 | Total | |
| Grant Amount | | | | |
| REVENUES: | | | | |
| Fed Grant | | | | |
| Dept. of HHS (IL DCEO) | \$511,826.00 | \$372,568.04 | \$0.00 | \$372,568.04 |
| Local Government Contributions | \$0.00 | \$9,665.00 | \$0.00 | \$9,665.00 |
| Charges for Services | \$0.00 | \$4,200.00 | \$0.00 | \$4,200.00 |
| Gifts & Donations | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Miscellaneous | \$0.00 | \$1,361.00 | \$0.00 | \$1,361.00 |
| Total Revenue | \$511,826.00 | \$387,794.04 | \$0.00 | \$387,794.04 |
| EXPENDITURES: | | | | |
| <u>Direct Costs</u> | | | | |
| Salaries | \$122,829.47 | \$0.00 | \$0.00 | \$122,829.47 |
| Commodities | \$7,141.26 | \$0.00 | \$0.00 | \$7,141.26 |
| Services | \$53,396.02 | \$0.00 | \$0.00 | \$53,396.02 |
| Capital Outlay | \$1,729.47 | \$0.00 | \$0.00 | \$1,729.47 |
| Transfers / Housing | \$47,752.89 | \$0.00 | \$0.00 | \$47,752.89 |
| Transfers / Sr. Svs. | \$93,818.60 | \$0.00 | \$0.00 | \$93,818.60 |
| Transfers / ISSA | \$3,000.00 | \$0.00 | \$0.00 | \$3,000.00 |
| Transfers / Court Div. | \$14,664.68 | \$0.00 | \$0.00 | \$14,664.68 |
| Transfers / Fam Daycare | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transfers / Workforce Dev | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transfers / Homeless Prev | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transfers / Fam Comm Dev | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transfers / CSBG Special Projects | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transfers / LIHEAP | \$1,449.00 | \$0.00 | \$0.00 | \$1,449.00 |
| Total Direct Costs | \$345,781.39 | \$0.00 | \$0.00 | \$345,781.39 |
| <u>Indirect Costs</u> | | | | |
| Fringe Benefits | \$49,942.00 | \$0.00 | \$0.00 | \$49,942.00 |
| Administration | \$55,138.00 | \$0.00 | \$0.00 | \$55,138.00 |
| Total Expenditures | \$450,861.39 | \$0.00 | \$0.00 | \$450,861.39 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | (\$63,067.35) | \$0.00 | \$0.00 | (\$63,067.35) |

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

CSBG Special Projects

SCHEDULE OF REVENUES AND EXPENDITURES

| | Program Year: <u>January 1, 2008</u> | through | <u>December 31, 2008</u> |
|--|--------------------------------------|-------------------------|--------------------------|
| | 12/01/07 to 11/30/08 | 12/01/08 to 11/30/09 | Cumulative Total |
| REVENUES: | | | |
| Gifts & Donations | \$0.00 | \$0.00 | \$0.00 |
| Transfer from CSBG | \$0.00 | \$0.00 | \$0.00 |
| Total Revenue | \$0.00 | \$0.00 | \$0.00 |
| EXPENDITURES: | | | |
| | <u>Direct Costs</u> | | |
| Salaries | \$0.00 | \$0.00 | \$0.00 |
| Commodities | \$0.00 | \$0.00 | \$0.00 |
| Services | \$0.00 | \$2,200.00 | \$2,200.00 |
| Capital Outlay | \$0.00 | \$0.00 | \$0.00 |
| Transfers Out | \$0.00 | \$0.00 | \$0.00 |
| Total Direct Costs | \$0.00 | \$2,200.00 | \$2,200.00 |
| | <u>Indirect Costs</u> | | |
| Fringe Benefits | \$0.00 | \$0.00 | \$0.00 |
| Administration | \$0.00 | \$0.00 | \$0.00 |
| Total Expenditures | \$0.00 | \$2,200.00 | \$2,200.00 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | \$0.00 | (\$2,200.00) | (\$2,200.00) |

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

Community Services Block Grant
Economic Development Loan Administration

SCHEDULE OF REVENUES AND EXPENDITURE

For the fiscal year ended 11/30/08

| | 12/01/07 to 11/30/08 | Cumulative Total |
|--|-------------------------|---------------------|
| REVENUES: | | |
| Transfers in from Loan Program | \$58,256.71 | \$58,256.71 |
| Other Miscellaneous Revenue | \$1,122.66 | \$1,122.66 |
| Total Revenue | \$59,379.37 | \$59,379.37 |
| EXPENDITURES: | | |
| <u>Direct Costs</u> | | |
| Salaries | \$22,163.63 | \$22,163.63 |
| Commodities | \$823.39 | \$823.39 |
| Services | \$7,093.87 | \$7,093.87 |
| Capital Outlay | \$0.00 | \$0.00 |
| Total Direct Costs | \$30,080.89 | \$30,080.89 |
| <u>Indirect Costs</u> | | |
| Fringe Benefits | \$10,153.00 | \$10,153.00 |
| Administration | \$9,240.00 | \$9,240.00 |
| Total Expenditures | \$49,473.89 | \$49,473.89 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | \$9,905.48 | \$9,905.48 |

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

Senior Services Programs

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 2008-29

| | Program Year: <u>October 1, 2007</u> through <u>September 30, 2008</u> | | | Cumulative Total |
|--|--|-------------------------|-------------------------|---------------------|
| | Grant Amount | 12/01/06 to 11/30/07 | 12/01/07 to 11/30/08 | |
| REVENUES: | | | | |
| Fed / US HHS (ECIAAAA); Title III-D | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Fed / US HHS (ECIAAAA); Discretionary | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Fed / US HHS (ECIAAAA); Title III-B | \$13,212.00 | \$1,972.00 | \$14,416.00 | \$16,388.00 |
| State / IL Dept. on Aging (ECIAAAA); GR | \$29,878.00 | \$5,670.00 | \$25,587.00 | \$31,257.00 |
| Transfer from CSBG | \$0.00 | \$30,348.69 | \$74,669.67 | \$105,018.36 |
| Local Contributions: | | | | |
| Champaign County General Fund | \$18,000.00 | \$3,000.00 | \$15,000.00 | \$18,000.00 |
| Champaign County MHB | \$26,026.00 | \$4,338.00 | \$21,688.00 | \$26,026.00 |
| HUD Comm Dev Block Grant (Urbana) | \$4,500.00 | \$2,250.00 | \$2,250.00 | \$4,500.00 |
| Various Townships / Transport | \$1,300.00 | \$0.00 | \$1,000.00 | \$1,000.00 |
| Charges for Services | \$1,000.00 | \$130.00 | \$325.00 | \$455.00 |
| Miscellaneous (including Donations) | \$1,000.00 | \$538.20 | \$922.00 | \$1,460.20 |
| Total Revenue | \$94,916.00 | \$48,246.89 | \$155,857.67 | \$204,104.56 |
| EXPENDITURES: | | | | |
| <u>Direct Costs</u> | | | | |
| Salaries | | \$15,929.40 | \$86,906.12 | \$102,835.52 |
| Commodities | | \$783.44 | \$5,328.89 | \$6,112.33 |
| Services | | \$1,310.85 | \$6,062.31 | \$7,373.16 |
| Capital Outlay | | \$0.00 | \$0.00 | \$0.00 |
| Total Direct Costs | | \$18,023.69 | \$98,297.32 | \$116,321.01 |
| <u>Indirect Costs</u> | | | | |
| Fringe Benefits | | \$7,297.00 | \$35,336.00 | \$42,633.00 |
| Administration | | \$6,641.00 | \$39,012.00 | \$45,653.00 |
| Total Expenditures | | \$31,961.69 | \$172,645.32 | \$204,607.01 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | | \$16,285.20 | (\$16,787.65) | (\$502.45) |

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

Senior Services Programs

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 2009-29

Program Year: October 1, 2008 through September 30, 2009

| | Grant Amount | 12/01/07 to 11/30/08 | 12/01/08 to 11/30/09 | Cumulative Total |
|--|-----------------------|-------------------------|-------------------------|---------------------|
| REVENUES: | | | | |
| Fed / US HHS (ECLAAA); Title III-D | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Fed / US HHS (ECLAAA); Title III-B | \$30,087.00 | \$4,640.00 | \$0.00 | \$4,640.00 |
| State / IL Dept. on Aging (ECLAAA); GR | \$11,091.00 | \$1,709.00 | \$0.00 | \$1,709.00 |
| State Shared Revenue | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transfer from CSBG | \$120,000.00 | \$18,868.68 | \$0.00 | \$18,868.68 |
| Local Contributions: | | | | |
| Champaign County General Fund | \$18,000.00 | \$3,000.00 | \$0.00 | \$3,000.00 |
| Champaign County MHB | \$26,026.00 | \$4,338.00 | \$0.00 | \$4,338.00 |
| HUD Comm Dev Block Grant (Urbana) | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Various Townships / Transport | \$1,300.00 | \$0.00 | \$0.00 | \$0.00 |
| Charges for Services | \$1,000.00 | \$0.00 | \$0.00 | \$0.00 |
| Miscellaneous (including Donations) | \$1,110.00 | \$275.00 | \$0.00 | \$275.00 |
| Total Revenue | \$208,614.00 | \$32,830.68 | \$0.00 | \$32,830.68 |
| EXPENDITURES: | | | | |
| | <u>Direct Costs</u> | | | |
| | | \$12,812.03 | \$0.00 | \$12,812.03 |
| | | \$134.09 | \$0.00 | \$134.09 |
| | | \$1,423.42 | \$0.00 | \$1,423.42 |
| | | \$0.00 | \$0.00 | \$0.00 |
| Total Direct Costs | | \$14,369.54 | \$0.00 | \$14,369.54 |
| | <u>Indirect Costs</u> | | | |
| | | \$5,209.00 | \$0.00 | \$5,209.00 |
| | | \$5,751.00 | \$0.00 | \$5,751.00 |
| Total Expenditures | | \$25,329.54 | \$0.00 | \$25,329.54 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | | \$7,501.14 | \$0.00 | \$7,501.14 |

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

Senior Repair Program

SCHEDULE OF REVENUES AND EXPENDITURES

Program Year: February 1, 2007 through January 30, 2008

| | Grant Amount | 12/01/06 to 11/30/07 | 12/01/07 to 11/30/08 | Cumulative Total |
|--|--------------------|-------------------------|-------------------------|---------------------|
| REVENUES: | | | | |
| City of Champaign (CDBG) / HUD | \$30,000.00 | \$13,118.49 | \$15,761.39 | \$28,879.88 |
| Transfer from CSBG | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Revenue | \$30,000.00 | \$13,118.49 | \$15,761.39 | \$28,879.88 |
| EXPENDITURES: | | | | |
| <u>Direct Costs</u> | | | | |
| Salaries | | \$778.81 | \$3,362.57 | \$4,141.38 |
| Commodities | | \$53.74 | \$0.00 | \$53.74 |
| Services | | \$12,370.72 | \$9,064.04 | \$21,434.76 |
| Capital Outlay | | \$0.00 | \$0.00 | \$0.00 |
| Total Direct Costs | | \$13,203.27 | \$12,426.61 | \$25,629.88 |
| <u>Indirect Costs</u> | | | | |
| Fringe Benefits | | \$357.00 | \$1,367.00 | \$1,724.00 |
| Administration | | \$325.00 | \$1,509.00 | \$1,834.00 |
| Total Expenditures | | \$13,885.27 | \$15,302.61 | \$29,187.88 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | | (\$766.78) | \$458.78 | (\$308.00) |

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

Senior Repair Program

SCHEDULE OF REVENUES AND EXPENDITURES

| | Program Year: <u>July 2, 2008</u> | | <u>June 30, 2009</u> | |
|--|-----------------------------------|-------------------------|-------------------------|----------------------|
| | Grant Amount | 12/01/07 to 11/30/08 | 12/01/08 to 11/30/09 | Cumulative Total |
| REVENUES: | | | | |
| City of Champaign (CDBG) / HUD | \$60,000.00 | \$7,898.92 | \$0.00 | \$7,898.92 |
| Gifts and Donations | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Revenue | \$60,000.00 | \$7,898.92 | \$0.00 | \$7,898.92 |
| EXPENDITURES: | | | | |
| | <u>Direct Costs</u> | | | |
| | Salaries | \$798.38 | \$0.00 | \$798.38 |
| | Commodities | \$0.00 | \$0.00 | \$0.00 |
| | Services | \$20,603.84 | \$0.00 | \$20,603.84 |
| | Capital Outlay | \$0.00 | \$0.00 | \$0.00 |
| Total Direct Costs | | \$21,402.22 | \$0.00 | \$21,402.22 |
| | <u>Indirect Costs</u> | | | |
| | Fringe Benefits | \$325.00 | \$0.00 | \$325.00 |
| | Administration | \$358.00 | \$0.00 | \$358.00 |
| Total Expenditures | | \$22,085.22 | \$0.00 | \$22,085.22 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | | (\$14,186.30) | \$0.00 | (\$14,186.30) |

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

Senior Services Case Management

SCHEDULE OF REVENUES AND EXPENDITURES

Program Year: December 1, 2000 through November 30, 2008

| Grant Amount | 12/01/00 to 11/30/07 | 12/01/07 to 11/30/08 | Cumulative Total |
|--|-------------------------|-------------------------|---------------------|
| REVENUES: | | | |
| Charges for Services | \$1,840.00 | \$0.00 | \$1,840.00 |
| Village of Rantoul (CDBG) / HUD | \$6,500.00 | \$399.06 | \$6,899.06 |
| Champaign County | \$18,000.00 | \$56,000.00 | \$74,000.00 |
| Miscellaneous (incl. Donations) | \$276,192.20 | \$84,556.00 | \$360,748.20 |
| Interdepartmental Revenue (CSBG) | \$31,159.56 | \$280.25 | \$31,439.81 |
| Total Revenue | \$333,691.76 | \$141,235.31 | \$474,927.07 |
| EXPENDITURES: | | | |
| <u>Direct Costs</u> | | | |
| Salaries | \$167,558.05 | \$26,806.12 | \$194,364.17 |
| Commodities | \$4,149.94 | \$325.43 | \$4,475.37 |
| Services | \$17,448.49 | \$3,472.83 | \$20,921.32 |
| Capital Outlay | \$0.00 | \$0.00 | \$0.00 |
| Total Direct Costs | \$189,156.48 | \$30,604.38 | \$219,760.86 |
| <u>Indirect Costs</u> | | | |
| Fringe Benefits | \$68,741.00 | \$10,899.00 | \$79,640.00 |
| Administration | \$74,493.00 | \$12,033.00 | \$86,526.00 |
| Total Expenditures | \$332,390.48 | \$53,536.38 | \$385,926.86 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | \$1,301.28 | \$87,698.93 | \$89,000.21 |

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

Transportation Program

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 08T0046

| | Program Year: | <u>July 1, 2007</u> | through | <u>June 30, 2008</u> |
|--|---------------------|-------------------------|-------------------------|----------------------|
| | Grant Amount | 12/01/06 to 11/30/07 | 12/01/07 to 11/30/08 | Cumulative Total |
| REVENUES: | | | | |
| Federal Grants: | | | | |
| Fed. Highway Administration | \$251,259.00 | \$90,806.91 | \$160,452.09 | \$251,259.00 |
| Fed. Transit Administration | \$57,656.00 | \$20,831.76 | \$36,824.24 | \$57,656.00 |
| Transfers (Local Gov't. Match) | \$77,229.00 | \$36,173.48 | \$41,055.52 | \$77,229.00 |
| City of Urbana | \$0.00 | \$2,643.76 | \$9,510.00 | \$12,153.76 |
| Total Revenue | \$386,144.00 | \$150,455.91 | \$247,841.85 | \$398,297.76 |
| EXPENDITURES: | | | | |
| <u>Direct Costs</u> | | | | |
| Salaries | | \$91,213.24 | \$94,871.89 | \$186,084.63 |
| Commodities | | \$3,759.19 | \$9,264.68 | \$13,023.87 |
| Services | | \$16,872.98 | \$10,323.10 | \$27,196.08 |
| Capital Outlay | | \$1,075.00 | \$2,968.97 | \$4,044.47 |
| Total Direct Costs | | \$112,920.41 | \$117,428.64 | \$230,349.05 |
| <u>Indirect Costs</u> | | | | |
| Fringe Benefits | | \$41,785.00 | \$38,575.00 | \$80,360.00 |
| Administration | | \$38,027.00 | \$42,588.00 | \$80,615.00 |
| Total Expenditures | | \$192,732.41 | \$198,591.64 | \$391,324.05 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | | (\$42,276.50) | \$49,250.21 | \$6,973.71 |

| EXPENDITURES BY ELEMENT | Authorized Budget | Cumulative Costs |
|-----------------------------------|--------------------------|-------------------------|
| Data Collection | \$56,696.00 | \$55,960.10 |
| Long Range Planning | \$59,761.00 | \$60,302.86 |
| Short Range Planning | \$64,358.00 | \$65,086.28 |
| Administration | \$67,422.00 | \$67,811.42 |
| Special Studies | \$65,890.00 | \$65,002.45 |
| Transportation Information System | \$72,017.00 | \$71,981.89 |
| Total Expenditures | \$386,144.00 | \$386,145.00 |

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

Transportation Program

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 09T0058

| | Program Year: <u>July 1, 2008</u> | | through | <u>June 30, 2009</u> |
|--|-----------------------------------|-------------------------|-------------------------|----------------------|
| | Grant Amount | 12/01/07 to 11/30/08 | 12/01/08 to 11/30/09 | Cumulative Total |
| REVENUES: | | | | |
| Federal Grants: | | | | |
| Fed. Highway Administration | \$243,130.00 | \$42,818.82 | \$0.00 | \$42,818.82 |
| Fed. Transit Administration | \$62,129.00 | \$10,939.92 | \$0.00 | \$10,939.92 |
| Transfers (Local Gov't. Match) | \$76,315.00 | \$19,823.63 | \$0.00 | \$19,823.63 |
| Miscellaneous Revenue | \$0.00 | \$700.00 | \$0.00 | \$700.00 |
| Total Revenue | \$381,574.00 | \$74,282.37 | \$0.00 | \$74,282.37 |
| EXPENDITURES: | | | | |
| <u>Direct Costs</u> | | | | |
| Salaries | | \$43,691.71 | \$0.00 | \$43,691.71 |
| Commodities | | \$822.97 | \$0.00 | \$822.97 |
| Services | | \$21,552.97 | \$0.00 | \$21,552.97 |
| Capital Outlay | | \$0.00 | \$0.00 | \$0.00 |
| Total Direct Costs | | \$66,067.65 | \$0.00 | \$66,067.65 |
| <u>Indirect Costs</u> | | | | |
| Fringe Benefits | | \$17,765.00 | \$0.00 | \$17,765.00 |
| Administration | | \$19,613.00 | \$0.00 | \$19,613.00 |
| Total Expenditures | | \$103,445.65 | \$0.00 | \$103,445.65 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | | (\$29,163.28) | \$0.00 | (\$29,163.28) |

EXPENDITURES BY ELEMENT

| | <u>Authorized Budget</u> | <u>Cumulative Costs</u> |
|------------------------------------|--------------------------|-------------------------|
| Data Collection | \$58,100.00 | \$14,067.30 |
| Long Range Planning | \$58,100.00 | \$12,085.99 |
| Short Range Planning | \$61,240.00 | \$14,219.54 |
| Administration | \$69,092.00 | \$33,076.30 |
| Special Studies | \$65,779.00 | \$14,622.19 |
| Transportation Information Systems | \$69,175.00 | \$11,046.84 |
| Total Expenditures | \$381,486.00 | \$99,118.16 |

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

Staley/Rising Corridor Study

SCHEDULE OF REVENUES AND EXPENDITURES

Program Year: February 1, 2006 through July 1, 2008

| | Grant Amount | 12/01/05 to 11/30/07 | 12/01/07 to 11/30/08 | Cumulative Total |
|--|---------------------|-------------------------|-------------------------|---------------------|
| REVENUES: | | | | |
| Local Government Contributions: | | | | |
| City of Champaign | \$196,000.00 | \$38,857.74 | \$93,769.78 | \$132,627.52 |
| Transfers In (from Membership) | \$4,000.00 | \$4,000.00 | \$0.00 | \$4,000.00 |
| Total Revenue | \$200,000.00 | \$42,857.74 | \$93,769.78 | \$136,627.52 |
| EXPENDITURES: | | | | |
| <u>Direct Costs</u> | | | | |
| Salaries | | \$50,275.91 | \$24,724.20 | \$75,000.11 |
| Commodities | | \$1,047.84 | \$215.41 | \$1,263.25 |
| Services | | \$1,721.43 | \$1,693.15 | \$3,414.58 |
| Capital Outlay | | \$0.00 | \$0.00 | \$0.00 |
| Total Direct Costs | | \$53,045.18 | \$26,632.76 | \$79,677.94 |
| <u>Indirect Costs</u> | | | | |
| Fringe Benefits | | \$23,342.00 | \$10,053.00 | \$33,395.00 |
| Administration | | \$21,970.00 | \$11,099.00 | \$33,069.00 |
| Total Expenditures | | \$98,357.18 | \$47,784.76 | \$146,141.94 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | | (\$55,499.44) | \$45,985.02 | (\$9,514.42) |

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

Human Services Transportation Plan

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number PT07074

| | Program Year: <u>April 1, 2007</u> | through | <u>March 31, 2010</u> | |
|--|------------------------------------|-------------------------|-------------------------|----------------------|
| | Grant Amount | 12/01/06 to 11/30/07 | 12/01/07 to 11/30/08 | Cumulative Total |
| REVENUES: | | | | |
| Federal Grants: | | | | |
| DOT - FTA Formula Grant Non-Urban | \$253,692.00 | \$18,121.14 | \$69,404.76 | \$87,525.90 |
| Total Revenue | \$253,692.00 | \$18,121.14 | \$69,404.76 | \$87,525.90 |
| EXPENDITURES: | | | | |
| | <u>Direct Costs</u> | | | |
| | Salaries | \$14,297.58 | \$35,062.80 | \$49,360.38 |
| | Commodities | \$213.18 | \$1,538.62 | \$1,751.80 |
| | Services | \$5,479.65 | \$15,637.69 | \$21,117.34 |
| | Capital Outlay | \$0.00 | \$0.00 | \$0.00 |
| Total Direct Costs | | \$19,990.41 | \$52,239.11 | \$72,229.52 |
| | <u>Indirect Costs</u> | | | |
| | Fringe Benefits | \$6,550.00 | \$14,257.00 | \$20,807.00 |
| | Administration | \$5,961.00 | \$15,740.00 | \$21,701.00 |
| Total Expenditures | | \$32,501.41 | \$82,236.11 | \$114,737.52 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | | (\$14,380.27) | (\$12,831.35) | (\$27,211.62) |

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

Urbana Bikeways Plan

SCHEDULE OF REVENUES AND EXPENDITURES

| | Program Year: <u>February 20, 2007</u> | through | <u>February 29, 2008</u> | |
|--|--|-------------------------|--------------------------|---------------------|
| | Grant Amount | 12/01/06 to 11/30/07 | 12/01/07 to 11/30/08 | Cumulative Total |
| REVENUES: | | | | |
| City of Urbana | \$35,000.00 | \$23,448.38 | \$11,551.08 | \$34,999.46 |
| Total Revenue | \$35,000.00 | \$23,448.38 | \$11,551.08 | \$34,999.46 |
| EXPENDITURES: | | | | |
| | <u>Direct Costs</u> | | | |
| Salaries | | \$14,201.62 | \$0.00 | \$14,201.62 |
| Commodities | | \$183.94 | \$0.00 | \$183.94 |
| Services | | \$1,177.52 | \$6,086.85 | \$7,264.37 |
| Capital Outlay | | \$0.00 | \$0.00 | \$0.00 |
| Total Direct Costs | | \$15,563.08 | \$6,086.85 | \$21,649.93 |
| | <u>Indirect Costs</u> | | | |
| Fringe Benefits | | \$6,506.00 | \$0.00 | \$6,506.00 |
| Administration | | \$5,921.00 | \$0.00 | \$5,921.00 |
| Total Expenditures | | \$27,990.08 | \$6,086.85 | \$34,076.93 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | | (\$4,541.70) | \$5,464.23 | \$922.53 |

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

St. Mary's Road Corridor Study

SCHEDULE OF REVENUES AND EXPENDITURES

| | Program Year: <u>February 7, 2008</u> | | through | <u>June 30, 2009</u> |
|--|---------------------------------------|-------------------------|-------------------------|----------------------|
| | Grant Amount | 12/01/07 to 11/30/08 | 12/01/08 to 11/30/09 | Cumulative Total |
| REVENUES: | | | | |
| Federal Grant: | | | | |
| FTA - Metropolitan Planning | \$80,000.00 | \$32,843.41 | \$0.00 | \$32,843.41 |
| State Grant: | | | | |
| IDOT State Planning & Research | \$20,000.00 | \$8,210.85 | \$0.00 | \$8,210.85 |
| Total Revenue | \$100,000.00 | \$41,054.26 | \$0.00 | \$41,054.26 |
| EXPENDITURES: | | | | |
| | <u>Direct Costs</u> | | | |
| | | \$52,192.02 | \$0.00 | \$52,192.02 |
| | | \$109.45 | \$0.00 | \$109.45 |
| | | \$39.12 | \$0.00 | \$39.12 |
| | | \$0.00 | \$0.00 | \$0.00 |
| Total Direct Costs | | \$52,340.59 | \$0.00 | \$52,340.59 |
| | <u>Indirect Costs</u> | | | |
| | | \$21,221.00 | \$0.00 | \$21,221.00 |
| | | \$23,429.00 | \$0.00 | \$23,429.00 |
| Total Expenditures | | \$96,990.59 | \$0.00 | \$96,990.59 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | | (\$55,936.33) | \$0.00 | (\$55,936.33) |

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

University Avenue Corridor Study

SCHEDULE OF REVENUES AND EXPENDITURES

Program Year: July 1, 2007 through June 30, 2010

| Grant Amount | 12/01/07 to 11/30/08 | 12/01/08 to 11/30/09 | Cumulative Total |
|--------------|-------------------------|-------------------------|---------------------|
|--------------|-------------------------|-------------------------|---------------------|

REVENUES:

| | | | | |
|---|--------------|--------|--------|--------|
| Local Government Contributions: City of Urbana | \$180,000.00 | \$0.00 | \$0.00 | \$0.00 |
|---|--------------|--------|--------|--------|

| | | | | |
|----------------------|---------------------|---------------|---------------|---------------|
| Total Revenue | \$180,000.00 | \$0.00 | \$0.00 | \$0.00 |
|----------------------|---------------------|---------------|---------------|---------------|

EXPENDITURES:

| <u>Direct Costs</u> | | | | |
|---------------------|-------------|--------|-------------|--|
| Salaries | \$19,745.65 | \$0.00 | \$19,745.65 | |
| Commodities | \$20.27 | \$0.00 | \$20.27 | |
| Services | \$5,890.51 | \$0.00 | \$5,890.51 | |
| Capital Outlay | \$0.00 | \$0.00 | \$0.00 | |

| | | | | |
|---------------------------|--------------------|---------------|--------------------|--|
| Total Direct Costs | \$25,656.43 | \$0.00 | \$25,656.43 | |
|---------------------------|--------------------|---------------|--------------------|--|

| <u>Indirect Costs</u> | | | | |
|-----------------------|------------|--------|------------|--|
| Fringe Benefits | \$8,029.00 | \$0.00 | \$8,029.00 | |
| Administration | \$8,864.00 | \$0.00 | \$8,864.00 | |

| | | | | |
|---------------------------|--------------------|---------------|--------------------|--|
| Total Expenditures | \$42,549.43 | \$0.00 | \$42,549.43 | |
|---------------------------|--------------------|---------------|--------------------|--|

| | | | | |
|--|----------------------|---------------|----------------------|--|
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | (\$42,549.43) | \$0.00 | (\$42,549.43) | |
|--|----------------------|---------------|----------------------|--|

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

Safe Routes to School

SCHEDULE OF REVENUES AND EXPENDITURES

| | Program Year: | <u>July 1, 2008</u> | through | <u>June 30, 2009</u> |
|--|-----------------------|-------------------------|-------------------------|----------------------|
| | Grant Amount | 12/01/07 to 11/30/08 | 12/01/08 to 11/30/09 | Cumulative Total |
| REVENUES: | | | | |
| Federal Grant: | | | | |
| DOT-FHWA Highway Planning & Constr | \$25,500.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Revenue | \$25,500.00 | \$0.00 | \$0.00 | \$0.00 |
| EXPENDITURES: | | | | |
| | <u>Direct Costs</u> | | | |
| | Salaries | \$0.00 | \$0.00 | \$0.00 |
| | Commodities | \$3,450.23 | \$0.00 | \$3,450.23 |
| | Services | \$5,838.92 | \$0.00 | \$5,838.92 |
| | Capital Outlay | \$0.00 | \$0.00 | \$0.00 |
| Total Direct Costs | | \$9,289.15 | \$0.00 | \$9,289.15 |
| | <u>Indirect Costs</u> | | | |
| | Fringe Benefits | \$0.00 | \$0.00 | \$0.00 |
| | Administration | \$0.00 | \$0.00 | \$0.00 |
| Total Expenditures | | \$9,289.15 | \$0.00 | \$9,289.15 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | | (\$9,289.15) | \$0.00 | (\$9,289.15) |

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

Transportation Simulation Model

SCHEDULE OF REVENUES AND EXPENDITURES

| | Program Year: <u>February 7, 2008</u> | through | <u>June 30, 2009</u> | |
|--|---------------------------------------|-------------------------|-------------------------|---------------------|
| | Grant Amount | 12/01/07 to 11/30/08 | 12/01/08 to 11/30/09 | Cumulative Total |
| REVENUES: | | | | |
| Federal Grant: | | | | |
| DOT - FHWA Highway Planning | \$60,000.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Revenue | \$60,000.00 | \$0.00 | \$0.00 | \$0.00 |
| EXPENDITURES: | | | | |
| | <u>Direct Costs</u> | | | |
| | Salaries | \$1,832.05 | \$0.00 | \$1,832.05 |
| | Commodities | \$0.00 | \$0.00 | \$0.00 |
| | Services | \$411.66 | \$0.00 | \$411.66 |
| | Capital Outlay | \$0.00 | \$0.00 | \$0.00 |
| Total Direct Costs | | \$2,243.71 | \$0.00 | \$2,243.71 |
| | <u>Indirect Costs</u> | | | |
| | Fringe Benefits | \$745.00 | \$0.00 | \$745.00 |
| | Administration | \$822.00 | \$0.00 | \$822.00 |
| Total Expenditures | | \$3,810.71 | \$0.00 | \$3,810.71 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | | (\$3,810.71) | \$0.00 | (\$3,810.71) |

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

Emergency Food and Shelter Program

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 20-2360-00; Program Year 2008

Program Year: October 1, 2007 through September 30, 2008

| Grant Amount | 12/01/06 to 11/30/07 | 12/01/07 to 11/30/08 | Cumulative Total |
|--------------|-------------------------|-------------------------|---------------------|
|--------------|-------------------------|-------------------------|---------------------|

REVENUES:

| | | | | |
|---|-------------------|---------------|-------------------|-------------------|
| Federal Grant: Emergency Food & Shelter (United Way) | \$9,053.00 | \$0.00 | \$9,053.00 | \$9,053.00 |
| Total Revenue | \$9,053.00 | \$0.00 | \$9,053.00 | \$9,053.00 |

EXPENDITURES:

Direct Costs

| | | | |
|----------------|----------|------------|------------|
| Salaries | \$0.00 | \$0.00 | \$0.00 |
| Commodities | \$0.00 | \$0.00 | \$0.00 |
| Services | \$296.00 | \$8,757.00 | \$9,053.00 |
| Capital Outlay | \$0.00 | \$0.00 | \$0.00 |

| | | | |
|---------------------------|-----------------|-------------------|-------------------|
| Total Direct Costs | \$296.00 | \$8,757.00 | \$9,053.00 |
|---------------------------|-----------------|-------------------|-------------------|

Indirect Costs

| | | | |
|-----------------|--------|--------|--------|
| Fringe Benefits | \$0.00 | \$0.00 | \$0.00 |
| Administration | \$0.00 | \$0.00 | \$0.00 |

| | | | |
|---------------------------|-----------------|-------------------|-------------------|
| Total Expenditures | \$296.00 | \$8,757.00 | \$9,053.00 |
|---------------------------|-----------------|-------------------|-------------------|

| | | | |
|--|-------------------|-----------------|---------------|
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | (\$296.00) | \$296.00 | \$0.00 |
|--|-------------------|-----------------|---------------|

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

Emergency Food and Shelter Program

SCHEDULE OF REVENUES AND EXPENDITURES

Grant No. 20-2360-00; Program Year 2009

Program Year: October 1, 2008 through September 30, 2009

| | Grant Amount | 12/01/07 to 11/30/08 | 12/01/08 to 11/30/09 | Cumulative Total |
|--|-----------------------|-------------------------|-------------------------|---------------------|
| REVENUES: | | | | |
| Federal Grant: | | | | |
| Emergency Food & Shelter (United Way) | \$14,096.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Revenue | \$14,096.00 | \$0.00 | \$0.00 | \$0.00 |
| EXPENDITURES: | | | | |
| | <u>Direct Costs</u> | | | |
| | | \$0.00 | \$0.00 | \$0.00 |
| | | \$0.00 | \$0.00 | \$0.00 |
| | | \$0.00 | \$0.00 | \$0.00 |
| | | \$0.00 | \$0.00 | \$0.00 |
| Total Direct Costs | | \$0.00 | \$0.00 | \$0.00 |
| | <u>Indirect Costs</u> | | | |
| | | \$0.00 | \$0.00 | \$0.00 |
| | | \$0.00 | \$0.00 | \$0.00 |
| Total Expenditures | | \$0.00 | \$0.00 | \$0.00 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | | \$0.00 | \$0.00 | \$0.00 |

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

H.O.M.E. Program

SCHEDULE OF REVENUES AND EXPENDITURES

Program Year Twelve

| | Program Year: | <u>July 1, 2007</u> | through | <u>June 30, 2008</u> |
|--|-----------------------|-------------------------|-------------------------|----------------------|
| | Grant Amount | 12/01/06 to 11/30/07 | 12/01/07 to 11/30/08 | Cumulative Total |
| REVENUES: | | | | |
| Federal Grant: | | | | |
| Dept. of HUD (Urbana) | \$17,500.00 | \$0.00 | \$8,054.48 | \$8,054.48 |
| Total Revenue | \$17,500.00 | \$0.00 | \$8,054.48 | \$8,054.48 |
| EXPENDITURES: | | | | |
| | <u>Direct Costs</u> | | | |
| | Salaries | \$195.15 | \$3,337.33 | \$3,532.48 |
| | Commodities | \$0.00 | \$214.90 | \$214.90 |
| | Services | \$0.00 | \$88.00 | \$88.00 |
| | Capital Outlay | \$0.00 | \$0.00 | \$0.00 |
| Total Direct Costs | | \$195.15 | \$3,640.23 | \$3,835.38 |
| | <u>Indirect Costs</u> | | | |
| | Fringe Benefits | \$89.00 | \$1,357.00 | \$1,446.00 |
| | Administration | \$81.00 | \$1,498.00 | \$1,579.00 |
| Total Expenditures | | \$365.15 | \$6,495.23 | \$6,860.38 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | | (\$365.15) | \$1,559.25 | \$1,194.10 |

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

H.O.M.E. Program

SCHEDULE OF REVENUES AND EXPENDITURES

Program Year Thirteen

| | Program Year: | | | Cumulative Total |
|--|-------------------------|-------------------------|----------------------|---------------------|
| | <u>July 1, 2008</u> | through | <u>June 30, 2009</u> | |
| Grant Amount | 12/01/07 to 11/30/08 | 12/01/08 to 11/30/09 | | |
| REVENUES: | | | | |
| Federal Grant: | | | | |
| Dept. of HUD (Urbana) | \$17,500.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Revenue | \$17,500.00 | \$0.00 | \$0.00 | \$0.00 |
| EXPENDITURES: | | | | |
| | <u>Direct Costs</u> | | | |
| | Salaries | \$5,274.24 | \$0.00 | \$5,274.24 |
| | Commodities | \$57.50 | \$0.00 | \$57.50 |
| | Services | \$88.00 | \$0.00 | \$88.00 |
| | Capital Outlay | \$0.00 | \$0.00 | \$0.00 |
| Total Direct Costs | | \$5,419.74 | \$0.00 | \$5,419.74 |
| | <u>Indirect Costs</u> | | | |
| | Fringe Benefits | \$2,145.00 | \$0.00 | \$2,145.00 |
| | Administration | \$2,368.00 | \$0.00 | \$2,368.00 |
| Total Expenditures | | \$9,932.74 | \$0.00 | \$9,932.74 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | | (\$9,932.74) | \$0.00 | (\$9,932.74) |

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

Champaign County Employee Credit Union Administration

SCHEDULE OF REVENUES AND EXPENDITURES

For the fiscal year ended 11/30/08

| | | 12/01/07 to 11/30/08 | Cumulative Total |
|--|-----------------------|-------------------------|---------------------|
| REVENUES: | | | |
| Charges for Services | \$16,800.00 | \$14,345.11 | \$14,345.11 |
| Total Revenue | | \$14,345.11 | \$14,345.11 |
| EXPENDITURES: | | | |
| | <u>Direct Costs</u> | | |
| | Salaries | \$9,228.54 | \$9,228.54 |
| | Commodities | \$5.21 | \$5.21 |
| | Services | \$165.75 | \$165.75 |
| | Capital Outlay | \$0.00 | \$0.00 |
| Total Direct Costs | | \$9,399.50 | \$9,399.50 |
| | <u>Indirect Costs</u> | | |
| | Fringe Benefits | \$3,752.00 | \$3,752.00 |
| | Administration | \$4,143.00 | \$4,143.00 |
| Total Expenditures | | \$17,294.50 | \$17,294.50 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | | (\$2,949.39) | (\$2,949.39) |

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

Community Development Assistance Program
Economic Development Loan Administration

SCHEDULE OF REVENUES AND EXPENDITURE:

For the fiscal year ended 11/30/08

| | 12/01/07 to 11/30/08 | Cumulative Total |
|---|-------------------------|---------------------|
| REVENUES: | | |
| Investment Interest | \$0.00 | \$0.00 |
| Miscellaneous Revenue | \$21.13 | \$21.13 |
| Transfers from Loan Program | \$25,518.34 | \$25,518.34 |
| Total Revenue | \$25,539.47 | \$25,539.47 |
| EXPENDITURES: | | |
| | <u>Direct Costs</u> | |
| Salaries | \$10,295.73 | \$10,295.73 |
| Commodities | \$426.31 | \$426.31 |
| Services | \$3,970.03 | \$3,970.03 |
| Capital Outlay | \$0.00 | \$0.00 |
| Transfers Out | \$0.00 | \$0.00 |
| Total Direct Costs | \$14,692.07 | \$14,692.07 |
| | <u>Indirect Costs</u> | |
| Fringe Benefits | \$4,716.00 | \$4,716.00 |
| Administration | \$4,292.00 | \$4,292.00 |
| Total Expenditures | \$23,700.07 | \$23,700.07 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | \$1,839.40 | \$1,839.40 |
| Balance in Escrow from CDAP Loan Program Administrative Costs | | \$150,330.38 |

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

County Rehabilitation Loan Administration

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number HPG-95

Program Year: October 1, 1995 through September 30, 1997

| | Grant Amount | 12/01/95 to 11/30/06 | 12/01/07 to 11/30/08 | Cumulative Total |
|--|--------------|-------------------------|-------------------------|---------------------|
| REVENUES: | | | | |
| Fed. Grant | | | | |
| Dept. of Agriculture (FmHA) | \$15,000.00 | \$13,249.00 | \$0.00 | \$13,249.00 |
| State Grant - IHDA | \$2,000.00 | \$1,237.00 | \$0.00 | \$1,237.00 |
| Miscellaneous | \$0.00 | \$5,000.00 | \$0.00 | \$5,000.00 |
| Transfers from Loan Program | \$0.00 | \$401,978.95 | \$41,726.16 | \$443,705.11 |
| Total Revenue | \$17,000.00 | \$421,464.95 | \$41,726.16 | \$463,191.11 |
| EXPENDITURES: | | | | |
| <u>Direct Costs</u> | | | | |
| Salaries | | \$184,563.22 | \$7,239.44 | \$191,802.66 |
| IMRF Early Retirement | | \$17,569.41 | \$13,960.11 | \$31,529.52 |
| Commodities | | \$3,920.02 | \$428.24 | \$4,348.26 |
| Services | | \$60,716.31 | \$1,795.85 | \$62,512.16 |
| Capital Outlay | | \$1,498.00 | \$0.00 | \$1,498.00 |
| Total Direct Costs | | \$268,266.96 | \$23,423.64 | \$291,690.60 |
| <u>Indirect Costs</u> | | | | |
| Fringe Benefits | | \$74,997.00 | \$2,944.00 | \$77,941.00 |
| Administration | | \$89,466.00 | \$3,250.00 | \$92,716.00 |
| Total Expenditures | | \$432,729.96 | \$29,617.64 | \$462,347.60 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | | (\$11,265.01) | \$12,108.52 | \$843.51 |

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

East Central Illinois Police Training Program

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number MTU #12-08; Program Year 2008

| | Program Year: | <u>July 1, 2007</u> | through | <u>June 30, 2008</u> |
|--|-----------------------|-------------------------|-------------------------|----------------------|
| | Grant Amount | 12/01/06 to 11/30/07 | 12/01/07 to 11/30/08 | Cumulative Total |
| REVENUES: | | | | |
| State Grant: | | | | |
| IL Law Enforcement Training & Standards Board | \$232,095.00 | \$116,048.00 | \$138,629.17 | \$254,677.17 |
| Other State Reimbursement | \$16,764.00 | \$15,533.95 | \$20,228.02 | \$35,761.97 |
| Local Government Contributions | \$51,721.00 | \$28,463.00 | \$29,541.34 | \$58,004.34 |
| Charges for Services (Training Fees) | \$8,883.00 | \$8,368.00 | \$1,393.00 | \$9,761.00 |
| Miscellaneous | \$863.00 | \$863.30 | \$750.00 | \$1,613.30 |
| Total Revenue | \$310,326.00 | \$169,276.25 | \$190,541.53 | \$359,817.78 |
| EXPENDITURES: | | | | |
| | <u>Direct Costs</u> | | | |
| | Salaries | \$46,094.03 | \$58,624.89 | \$104,718.92 |
| | Commodities | \$3,186.00 | \$10,396.34 | \$13,582.34 |
| | Services | \$49,052.37 | \$100,781.48 | \$149,833.85 |
| | Capital Outlay | \$0.00 | \$0.00 | \$0.00 |
| Total Direct Costs | | \$98,332.40 | \$169,802.71 | \$268,135.11 |
| | <u>Indirect Costs</u> | | | |
| | Fringe Benefits | \$21,116.00 | \$23,837.00 | \$44,953.00 |
| | Administration | \$19,217.00 | \$26,317.00 | \$45,534.00 |
| Total Expenditures | | \$138,665.40 | \$219,956.71 | \$358,622.11 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | | \$30,610.85 | (\$29,415.18) | \$1,195.67 |

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

East Central Illinois Police Training Program

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number MTU #12-09; Program Year 2009

| | Program Year: <u>July 1, 2008</u> | | through | <u>June 30, 2009</u> |
|--|-----------------------------------|-------------------------|-------------------------|----------------------|
| | Grant Amount | 12/01/07 to 11/30/08 | 12/01/08 to 11/30/09 | Cumulative Total |
| REVENUES: | | | | |
| State Grant: | | | | |
| IL Law Enforcement Training & Standards Board | \$244,640.00 | \$132,725.00 | \$0.00 | \$132,725.00 |
| Other State Reimbursement | \$35,000.00 | \$20,962.98 | \$0.00 | \$20,962.98 |
| Local Government Contributions | \$50,423.00 | \$31,219.99 | \$0.00 | \$31,219.99 |
| Charges for Services (Training Fees) | \$9,500.00 | \$5,080.00 | \$0.00 | \$5,080.00 |
| Miscellaneous Revenue | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Revenue | \$339,563.00 | \$189,987.97 | \$0.00 | \$189,987.97 |
| EXPENDITURES: | | | | |
| <u>Direct Costs</u> | | | | |
| Salaries | | \$41,510.88 | \$0.00 | \$41,510.88 |
| Commodities | | \$1,365.43 | \$0.00 | \$1,365.43 |
| Services | | \$76,977.19 | \$0.00 | \$76,977.19 |
| Capital Outlay | | \$0.00 | \$0.00 | \$0.00 |
| Total Direct Costs | | \$119,853.50 | \$0.00 | \$119,853.50 |
| <u>Indirect Costs</u> | | | | |
| Fringe Benefits | | \$16,878.00 | \$0.00 | \$16,878.00 |
| Administration | | \$18,634.00 | \$0.00 | \$18,634.00 |
| Total Expenditures | | \$155,365.50 | \$0.00 | \$155,365.50 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | | \$34,621.47 | \$0.00 | \$34,621.47 |

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

Criminal Justice Planning Reserve

SCHEDULE OF REVENUES AND EXPENDITURES

For the fiscal year ended 11/30/08

| | 12/01/07 to 11/30/08 | Cumulative Total |
|--|-------------------------|---------------------|
| REVENUES: | | |
| Investment Interest | \$0.00 | \$0.00 |
| Other Miscellaneous Revenue | \$0.00 | \$0.00 |
| Total Revenue | \$0.00 | \$0.00 |
| EXPENDITURES: | | |
| | <u>Direct Costs</u> | |
| Salaries | \$0.00 | \$0.00 |
| Commodities | \$0.00 | \$0.00 |
| Services | \$793.29 | \$793.29 |
| Capital Outlay | \$0.00 | \$0.00 |
| Total Direct Costs | \$793.29 | \$793.29 |
| | <u>Indirect Costs</u> | |
| Fringe Benefits | \$0.00 | \$0.00 |
| Administration | \$0.00 | \$0.00 |
| Total Expenditures | \$793.29 | \$793.29 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | (\$793.29) | (\$793.29) |

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

Individual Service and Support Advocacy

SCHEDULE OF REVENUES AND EXPENDITURES

Contract Number 40C8001107; Program Year 2008

| Program Year: | <u>July 1, 2007</u> | through | <u>June 30, 2008</u> |
|--|-------------------------|-------------------------|----------------------|
| Grant Amount | 12/01/06 to 11/30/07 | 12/01/07 to 11/30/08 | Cumulative Total |
| REVENUES: | | | |
| State Grant - IL DHS | \$270,454.00 | \$105,854.27 | \$240,135.51 |
| Transfers from CSBG | \$0.00 | \$0.00 | \$3,000.00 |
| Miscellaneous Revenue | \$0.00 | \$0.00 | \$0.07 |
| Total Revenue | \$270,454.00 | \$105,854.27 | \$243,135.58 |
| EXPENDITURES: | | | |
| <u>Direct Costs</u> | | | |
| Salaries | \$60,334.71 | \$107,954.58 | \$168,289.29 |
| Commodities | \$1,230.51 | \$3,005.64 | \$4,236.15 |
| Services: | | | |
| Audit & Accounting | \$0.00 | \$0.00 | \$0.00 |
| Professional Services | \$1,916.00 | \$5,443.00 | \$7,359.00 |
| Job-Required Travel | \$1,343.31 | \$3,444.63 | \$4,787.94 |
| Computer Services | \$1,620.00 | \$2,403.49 | \$4,023.49 |
| Telephone Services | \$648.83 | \$1,305.65 | \$1,954.48 |
| Auto Maintenance | \$0.00 | \$57.74 | \$57.74 |
| Equipment Maintenance | \$0.00 | \$0.00 | \$0.00 |
| Office Rentals | \$0.00 | \$6,625.00 | \$6,625.00 |
| Equipment Rentals | \$44.00 | \$63.00 | \$107.00 |
| Other Service by Contract | \$0.00 | \$0.00 | \$0.00 |
| Legal Notices | \$297.00 | \$55.00 | \$352.00 |
| Business Meals/Expenses | \$0.00 | \$306.50 | \$306.50 |
| Photocopy Services | \$523.58 | \$943.63 | \$1,467.21 |
| Dues & Licenses | \$0.00 | \$1,200.00 | \$1,200.00 |
| Conferences/Training | \$327.47 | \$1,518.47 | \$1,845.94 |
| Capital Outlay | \$0.00 | \$0.00 | \$0.00 |
| Total Direct Costs | \$68,285.41 | \$134,326.33 | \$202,611.74 |
| <u>Indirect Costs</u> | | | |
| Fringe Benefits | \$27,639.00 | \$43,894.00 | \$71,533.00 |
| Administration | \$25,154.00 | \$48,461.00 | \$73,615.00 |
| Total Expenditures | \$121,078.41 | \$226,681.33 | \$347,759.74 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | (\$15,224.14) | \$16,454.25 | \$1,230.11 |

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

Individual Service and Support Advocacy

SCHEDULE OF REVENUES AND EXPENDITURES

Contract Number 40CK001107; Program Year 2009

| | Program Year: <u>July 1, 2008</u> | | through | <u>June 30, 2009</u> |
|--|-----------------------------------|-------------------------|-------------------------|----------------------|
| | Grant Amount | 12/01/07 to 11/30/08 | 12/01/08 to 11/30/09 | Cumulative Total |
| REVENUES: | | | | |
| State Grant - IL DHS | \$343,225.00 | \$112,290.69 | \$0.00 | \$112,290.69 |
| Transfers from CSBG | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Miscellaneous Revenue | \$0.00 | \$1,000.00 | \$0.00 | \$1,000.00 |
| Total Revenue | \$343,225.00 | \$113,290.69 | \$0.00 | \$113,290.69 |
| EXPENDITURES: | | | | |
| | <u>Direct Costs</u> | | | |
| Salaries | | \$70,128.84 | \$0.00 | \$70,128.84 |
| Commodities | | \$3,043.06 | \$0.00 | \$3,043.06 |
| | <u>Services:</u> | | | |
| Audit & Accounting | | \$0.00 | \$0.00 | \$0.00 |
| Professional Services | | \$3,490.00 | \$0.00 | \$3,490.00 |
| Job-Required Travel | | \$3,263.33 | \$0.00 | \$3,263.33 |
| Computer Services | | \$1,674.95 | \$0.00 | \$1,674.95 |
| Telephone Services | | \$765.39 | \$0.00 | \$765.39 |
| Auto Maintenance | | \$108.10 | \$0.00 | \$108.10 |
| Equipment Maintenance | | \$0.00 | \$0.00 | \$0.00 |
| Building Repair/Maint. | | \$0.00 | \$0.00 | \$0.00 |
| Office Rentals | | \$0.00 | \$0.00 | \$0.00 |
| Equipment Rentals | | \$83.00 | \$0.00 | \$83.00 |
| Other Service by Contract | | \$0.00 | \$0.00 | \$0.00 |
| Legal Notices | | \$0.00 | \$0.00 | \$0.00 |
| Business Meals/Expenses | | \$49.10 | \$0.00 | \$49.10 |
| Photocopy Services | | \$584.59 | \$0.00 | \$584.59 |
| Dues & Licenses | | \$0.00 | \$0.00 | \$0.00 |
| Conferences/Training | | \$264.45 | \$0.00 | \$264.45 |
| Capital Outlay | | \$0.00 | \$0.00 | \$0.00 |
| Total Direct Costs | | \$83,454.81 | \$0.00 | \$83,454.81 |
| | <u>Indirect Costs</u> | | | |
| Fringe Benefits | | \$28,514.00 | \$0.00 | \$28,514.00 |
| Administration | | \$31,481.00 | \$0.00 | \$31,481.00 |
| Total Expenditures | | \$143,449.81 | \$0.00 | \$143,449.81 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | | (\$30,159.12) | \$0.00 | (\$30,159.12) |

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

Homeless Prevention Services

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 81X8285000

| | Program Year: | <u>July 1, 2007</u> | through | <u>June 30, 2008</u> |
|--|-----------------------|-------------------------|-------------------------|----------------------|
| | Grant Amount | 12/01/06 to 11/30/07 | 12/01/07 to 11/30/08 | Cumulative Total |
| REVENUES: | | | | |
| State Grant - IL DHS | \$138,600.00 | \$69,300.00 | \$69,300.00 | \$138,600.00 |
| Interdepartment Revenue (CSBG) | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Revenue | \$138,600.00 | \$69,300.00 | \$69,300.00 | \$138,600.00 |
| EXPENDITURES: | | | | |
| | <u>Direct Costs</u> | | | |
| Salaries | \$5,011.71 | \$2,203.94 | \$7,215.65 | |
| Commodities | \$0.00 | \$0.00 | \$0.00 | |
| Services | \$54,030.90 | \$70,709.10 | \$124,740.00 | |
| Capital Outlay | \$0.00 | \$0.00 | \$0.00 | |
| Total Direct Costs | | \$59,042.61 | \$72,913.04 | \$131,955.65 |
| | <u>Indirect Costs</u> | | | |
| Fringe Benefits | \$2,296.00 | \$896.00 | \$3,192.00 | |
| Administration | \$2,089.00 | \$989.00 | \$3,078.00 | |
| Total Expenditures | | \$63,427.61 | \$74,798.04 | \$138,225.65 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | | \$5,872.39 | (\$5,498.04) | \$374.35 |

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

Homeless Prevention Services

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 81XK285000

| | Program Year: | <u>July 1, 2008</u> | through | <u>June 30, 2009</u> |
|--|---------------------|-------------------------|-------------------------|----------------------|
| | Grant Amount | 12/01/07 to 11/30/08 | 12/01/08 to 11/30/09 | Cumulative Total |
| REVENUES: | | | | |
| State Grant - IL DHS | \$74,802.00 | \$31,170.00 | \$0.00 | \$31,170.00 |
| Federal Grant - TANF Funds | \$63,798.00 | \$28,106.00 | \$0.00 | \$28,106.00 |
| Interdepartment Revenue (CSBG) | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Revenue | \$138,600.00 | \$59,276.00 | \$0.00 | \$59,276.00 |
| EXPENDITURES: | | | | |
| <u>Direct Costs</u> | | | | |
| Salaries | | \$191.33 | \$0.00 | \$191.33 |
| Commodities | | \$0.00 | \$0.00 | \$0.00 |
| Services | | \$44,219.46 | \$0.00 | \$44,219.46 |
| Capital Outlay | | \$0.00 | \$0.00 | \$0.00 |
| Total Direct Costs | | \$44,410.79 | \$0.00 | \$44,410.79 |
| <u>Indirect Costs</u> | | | | |
| Fringe Benefits | | \$78.00 | \$0.00 | \$78.00 |
| Administration | | \$86.00 | \$0.00 | \$86.00 |
| Total Expenditures | | \$44,574.79 | \$0.00 | \$44,574.79 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | | \$14,701.21 | \$0.00 | \$14,701.21 |

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

Homeless Management Information Systems

SCHEDULE OF REVENUES AND EXPENDITURES

| | Program Year: | <u>July 1, 2007</u> | through | <u>June 30, 2008</u> |
|--|-----------------------|-------------------------|-------------------------|----------------------|
| | Grant Amount | 12/01/06 to 11/30/07 | 12/01/07 to 11/30/08 | Cumulative Total |
| REVENUES: | | | | |
| Federal Grant: | | | | |
| Housing & Urban Development (HUD) | \$6,231.00 | \$0.00 | \$5,812.00 | \$5,812.00 |
| Total Revenue | \$6,231.00 | \$0.00 | \$5,812.00 | \$5,812.00 |
| EXPENDITURES: | | | | |
| | <u>Direct Costs</u> | | | |
| | | \$0.00 | \$472.49 | \$472.49 |
| | | \$0.00 | \$2,380.00 | \$2,380.00 |
| | | \$0.00 | \$2,544.00 | \$2,544.00 |
| | | \$0.00 | \$0.00 | \$0.00 |
| Total Direct Costs | | \$0.00 | \$5,396.49 | \$5,396.49 |
| | <u>Indirect Costs</u> | | | |
| | | \$0.00 | \$192.00 | \$192.00 |
| | | \$0.00 | \$212.00 | \$212.00 |
| Total Expenditures | | \$0.00 | \$5,800.49 | \$5,800.49 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | | \$0.00 | \$11.51 | \$11.51 |

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

Homeless Management Information Systems

SCHEDULE OF REVENUES AND EXPENDITURES

| | Program Year: <u>July 1, 2008</u> | through | <u>June 30, 2009</u> | |
|--|-----------------------------------|-------------------|----------------------|-------------------|
| | 12/01/07 to | 12/01/08 to | | Cumulative |
| | Grant Amount | 11/30/08 | 11/30/09 | Total |
| REVENUES: | | | | |
| Federal Grant: | | | | |
| Housing & Urban Development (HUD) | \$6,231.00 | \$0.00 | \$0.00 | \$0.00 |
| City of Champaign | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| City of Urbana | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Technical Services Contract | \$2,082.00 | \$2,568.86 | \$0.00 | \$2,568.86 |
| Interdepartmental Revenue (CSBG) | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Revenue | \$8,313.00 | \$2,568.86 | \$0.00 | \$2,568.86 |
| EXPENDITURES: | | | | |
| <u>Direct Costs</u> | | | | |
| Salaries | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Commodities | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Capital Outlay | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Direct Costs | | \$0.00 | \$0.00 | \$0.00 |
| <u>Indirect Costs</u> | | | | |
| Fringe Benefits | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Administration | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Expenditures | | \$0.00 | \$0.00 | \$0.00 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | | \$2,568.86 | \$0.00 | \$2,568.86 |

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

Shelter Plus Care I

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number IL01C603004

| | Program Year: <u>July 1, 2007</u> | | through | <u>June 30, 2008</u> |
|--|-----------------------------------|-------------------------|-------------------------|----------------------|
| | Grant Amount | 12/01/06 to 11/30/07 | 12/01/07 to 11/30/08 | Cumulative Total |
| REVENUES: | | | | |
| Federal Grants: | | | | |
| HUD - Shelter Plus Care | \$138,240.00 | \$59,957.79 | \$78,261.26 | \$138,219.05 |
| Total Revenue | \$138,240.00 | \$59,957.79 | \$78,261.26 | \$138,219.05 |
| EXPENDITURES: | | | | |
| <u>Direct Costs</u> | | | | |
| Salaries | \$1,828.29 | | \$3,912.66 | \$5,740.95 |
| Commodities | \$0.00 | | \$0.00 | \$0.00 |
| Services | \$56,410.91 | | \$70,905.68 | \$127,316.59 |
| Capital Outlay | \$0.00 | | \$0.00 | \$0.00 |
| Total Direct Costs | | \$58,239.20 | \$74,818.34 | \$133,057.54 |
| <u>Indirect Costs</u> | | | | |
| Fringe Benefits | \$838.00 | | \$1,591.00 | \$2,429.00 |
| Administration | \$762.00 | | \$1,756.00 | \$2,518.00 |
| Total Expenditures | | \$59,839.20 | \$78,165.34 | \$138,004.54 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | | \$118.59 | \$95.92 | \$214.51 |

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

Shelter Plus Care I

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Numbers IL01C703007

| | Program Year: <u>July 1, 2008</u> | | through | <u>June 30, 2009</u> |
|--|-----------------------------------|-------------------------|-------------------------|----------------------|
| | Grant Amount | 12/01/07 to 11/30/08 | 12/01/08 to 11/30/09 | Cumulative Total |
| REVENUES: | | | | |
| Federal Grants: | | | | |
| HUD - Shelter Plus Care | \$313,896.00 | \$68,697.11 | \$0.00 | \$68,697.11 |
| Miscellaneous Revenue | \$0.00 | \$500.15 | \$0.00 | \$500.15 |
| Total Revenue | \$313,896.00 | \$69,197.26 | \$0.00 | \$69,197.26 |
| EXPENDITURES: | | | | |
| <u>Direct Costs</u> | | | | |
| Salaries | | \$1,317.39 | \$0.00 | \$1,317.39 |
| Commodities | | \$27.86 | \$0.00 | \$27.86 |
| Services | | \$119,800.62 | \$0.00 | \$119,800.62 |
| Capital Outlay | | \$0.00 | \$0.00 | \$0.00 |
| Total Direct Costs | | \$121,145.87 | \$0.00 | \$121,145.87 |
| <u>Indirect Costs</u> | | | | |
| Fringe Benefits | | \$536.00 | \$0.00 | \$536.00 |
| Administration | | \$591.00 | \$0.00 | \$591.00 |
| Total Expenditures | | \$122,272.87 | \$0.00 | \$122,272.87 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | | (\$53,075.61) | \$0.00 | (\$53,075.61) |

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

Shelter Plus Care II

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number IL01C603005

| | Program Year: <u>April 1, 2007</u> | through | <u>March 31, 2008</u> | |
|--|------------------------------------|-------------------------|-------------------------|---------------------|
| | Grant Amount | 12/01/06 to 11/30/07 | 12/01/07 to 11/30/08 | Cumulative Total |
| REVENUES: | | | | |
| Federal Grants: | | | | |
| HUD - Shelter Plus Care | \$138,240.00 | \$62,192.94 | \$97,263.05 | \$159,455.99 |
| Miscellaneous Revenue | \$0.00 | \$395.00 | \$292.40 | \$687.40 |
| Total Revenue | \$138,240.00 | \$62,587.94 | \$97,555.45 | \$160,143.39 |
| EXPENDITURES: | | | | |
| | <u>Direct Costs</u> | | | |
| Salaries | | \$411.81 | \$6,337.17 | \$6,748.98 |
| Commodities | | \$22.90 | \$11.14 | \$34.04 |
| Services | | \$67,308.00 | \$80,077.96 | \$147,385.96 |
| Capital Outlay | | \$0.00 | \$0.00 | \$0.00 |
| Total Direct Costs | | \$67,742.71 | \$86,426.27 | \$154,168.98 |
| | <u>Indirect Costs</u> | | | |
| Fringe Benefits | | \$189.00 | \$2,577.00 | \$2,766.00 |
| Administration | | \$172.00 | \$2,845.00 | \$3,017.00 |
| Total Expenditures | | \$68,103.71 | \$91,848.27 | \$159,951.98 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | | (\$5,515.77) | \$5,707.18 | \$191.41 |

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

Tenant Based Rental Assistance

SCHEDULE OF REVENUES AND EXPENDITURES

| | Program Year: <u>August 17, 2007</u> through <u>June 30, 2009</u> | | | |
|--|---|-------------------------|-------------------------|---------------------|
| | Grant Amount | 12/01/06 to 11/30/07 | 12/01/07 to 11/30/08 | Cumulative Total |
| REVENUES: | | | | |
| Federal Grants: | | | | |
| HUD H.O.M.E. Inv Partnership | \$133,385.00 | \$5,362.75 | \$45,085.70 | \$50,448.45 |
| Total Revenue | \$133,385.00 | \$5,362.75 | \$45,085.70 | \$50,448.45 |
| EXPENDITURES: | | | | |
| | <u>Direct Costs</u> | | | |
| | Salaries | \$0.00 | \$0.00 | \$0.00 |
| | Commodities | \$0.00 | \$0.00 | \$0.00 |
| | Services | \$5,362.75 | \$45,085.70 | \$50,448.45 |
| | Capital Outlay | \$0.00 | \$0.00 | \$0.00 |
| Total Direct Costs | | \$5,362.75 | \$45,085.70 | \$50,448.45 |
| | <u>Indirect Costs</u> | | | |
| | Fringe Benefits | \$0.00 | \$0.00 | \$0.00 |
| | Administration | \$0.00 | \$0.00 | \$0.00 |
| Total Expenditures | | \$5,362.75 | \$45,085.70 | \$50,448.45 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | | \$0.00 | \$0.00 | \$0.00 |

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

Housing Advocacy Services

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 178742-6017; Program Year 2008

| | Program Year: | <u>July 1, 2007</u> | through | <u>June 30, 2008</u> |
|--|-----------------------|-------------------------|-------------------------|----------------------|
| | Grant Amount | 12/01/06 to 11/30/07 | 12/01/07 to 11/30/08 | Cumulative Total |
| REVENUES: | | | | |
| State Grant - IL DCFS | \$20,000.00 | \$8,138.71 | \$21,749.48 | \$29,888.19 |
| Transfers from CSBG | \$0.00 | \$9,952.89 | \$23,897.90 | \$33,850.79 |
| Total Revenue | \$20,000.00 | \$18,091.60 | \$45,647.38 | \$63,738.98 |
| EXPENDITURES: | | | | |
| | <u>Direct Costs</u> | | | |
| Salaries | | \$11,113.72 | \$20,935.05 | \$32,048.77 |
| Commodities | | \$45.39 | \$388.75 | \$434.14 |
| Services | | \$1,534.72 | \$1,518.43 | \$3,053.15 |
| Capital Outlay | | \$0.00 | \$0.00 | \$0.00 |
| Total Direct Costs | | \$12,693.83 | \$22,842.23 | \$35,536.06 |
| | <u>Indirect Costs</u> | | | |
| Fringe Benefits | | \$5,091.00 | \$8,512.00 | \$13,603.00 |
| Administration | | \$4,633.00 | \$9,398.00 | \$14,031.00 |
| Total Expenditures | | \$22,417.83 | \$40,752.23 | \$63,170.06 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | | (\$4,326.23) | \$4,895.15 | \$568.92 |

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

Housing Advocacy Services

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 178742-6017; Program Year 2009

| | Program Year: | <u>July 1, 2008</u> | through | <u>June 30, 2009</u> |
|--|-----------------------|-------------------------|-------------------------|----------------------|
| | Grant Amount | 12/01/07 to 11/30/08 | 12/01/08 to 11/30/09 | Cumulative Total |
| REVENUES: | | | | |
| State Grant - IL DCFS | \$26,500.00 | \$15,125.49 | \$0.00 | \$15,125.49 |
| Transfers from CSBG | \$0.00 | \$22,679.87 | \$0.00 | \$22,679.87 |
| Total Revenue | \$26,500.00 | \$37,805.36 | \$0.00 | \$37,805.36 |
| EXPENDITURES: | | | | |
| | <u>Direct Costs</u> | | | |
| Salaries | | \$22,229.78 | \$0.00 | \$22,229.78 |
| Commodities | | \$317.75 | \$0.00 | \$317.75 |
| Services | | \$2,383.19 | \$0.00 | \$2,383.19 |
| Capital Outlay | | \$0.00 | \$0.00 | \$0.00 |
| Total Direct Costs | | \$24,930.72 | \$0.00 | \$24,930.72 |
| | <u>Indirect Costs</u> | | | |
| Fringe Benefits | | \$9,039.00 | \$0.00 | \$9,039.00 |
| Administration | | \$9,979.00 | \$0.00 | \$9,979.00 |
| Total Expenditures | | \$43,948.72 | \$0.00 | \$43,948.72 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | | (\$6,143.36) | \$0.00 | (\$6,143.36) |

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

Youth Housing Advocacy Services

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 178742-6038

| | Program Year: | <u>July 1, 2007</u> | through | <u>June 30, 2008</u> |
|--|-----------------------|-------------------------|-------------------------|----------------------|
| | Grant Amount | 12/01/06 to 11/30/07 | 12/01/07 to 11/30/08 | Cumulative Total |
| REVENUES: | | | | |
| State Grant - IL DCFS | \$2,500.00 | \$124.50 | \$1,576.14 | \$1,700.64 |
| Interdepartment Revenue (CSBG) | \$0.00 | \$0.00 | \$538.11 | \$538.11 |
| Total Revenue | \$2,500.00 | \$124.50 | \$2,114.25 | \$2,238.75 |
| EXPENDITURES: | | | | |
| | <u>Direct Costs</u> | | | |
| | Salaries | \$180.19 | \$995.69 | \$1,175.88 |
| | Commodities | \$0.00 | \$19.11 | \$19.11 |
| | Services | \$0.00 | \$8.98 | \$8.98 |
| | Capital Outlay | \$0.00 | \$0.00 | \$0.00 |
| Total Direct Costs | | \$180.19 | \$1,023.78 | \$1,203.97 |
| | <u>Indirect Costs</u> | | | |
| | Fringe Benefits | \$83.00 | \$405.00 | \$488.00 |
| | Administration | \$75.00 | \$447.00 | \$522.00 |
| Total Expenditures | | \$338.19 | \$1,875.78 | \$2,213.97 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | | (\$213.69) | \$238.47 | \$24.78 |

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

Youth Housing Advocacy Services

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 178742-6037

| | Program Year: <u>July 1, 2008</u> through <u>June 30, 2009</u> | | | |
|--|--|-------------------------|-------------------------|---------------------|
| | Grant Amount | 12/01/07 to 11/30/08 | 12/01/08 to 11/30/09 | Cumulative Total |
| REVENUES: | | | | |
| State Grant - IL DCFS | \$5,000.00 | \$1,434.48 | \$0.00 | \$1,434.48 |
| Interdepartmental Revenue (CSBG) | \$0.00 | \$1,454.43 | \$0.00 | \$1,454.43 |
| Total Revenue | \$5,000.00 | \$2,888.91 | \$0.00 | \$2,888.91 |
| EXPENDITURES: | | | | |
| | <u>Direct Costs</u> | | | |
| Salaries | | \$1,800.78 | \$0.00 | \$1,800.78 |
| Commodities | | \$89.05 | \$0.00 | \$89.05 |
| Services | | \$168.98 | \$0.00 | \$168.98 |
| Capital Outlay | | \$0.00 | \$0.00 | \$0.00 |
| Total Direct Costs | | \$2,058.81 | \$0.00 | \$2,058.81 |
| | <u>Indirect Costs</u> | | | |
| Fringe Benefits | | \$732.00 | \$0.00 | \$732.00 |
| Administration | | \$808.00 | \$0.00 | \$808.00 |
| Total Expenditures | | \$3,598.81 | \$0.00 | \$3,598.81 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | | (\$709.90) | \$0.00 | (\$709.90) |

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

LIHEAP - Home Energy Assistance - HHS

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 07-22442

| | Program Year: <u>December 30, 2006</u> | through | <u>July 30, 2007</u> | |
|--|--|-------------------------|-------------------------|-----------------------|
| | Grant Amount | 12/01/06 to 11/30/07 | 12/01/07 to 11/30/08 | Cumulative Total |
| REVENUES: | | | | |
| Federal Grants: | | | | |
| HHS - HM Energy Assistance Program | \$1,225,578.00 | \$1,223,699.97 | \$0.00 | \$1,223,699.97 |
| Interdepartmental Revenue (CSBG) | \$0.00 | \$8,373.39 | \$1,449.00 | \$9,822.39 |
| Total Revenue | \$1,225,578.00 | \$1,232,073.36 | \$1,449.00 | \$1,233,522.36 |
| EXPENDITURES: | | | | |
| <u>Direct Costs</u> | | | | |
| Salaries | | \$65,676.46 | \$0.00 | \$65,676.46 |
| Commodities | | \$27,229.50 | \$0.00 | \$27,229.50 |
| Services | | \$1,047,714.46 | \$0.00 | \$1,047,714.46 |
| Capital Outlay | | \$15,608.56 | \$0.00 | \$15,608.56 |
| Interdepartment Transfers | | \$16,950.50 | \$0.00 | \$16,950.50 |
| Total Direct Costs | | \$1,173,179.48 | \$0.00 | \$1,173,179.48 |
| <u>Indirect Costs</u> | | | | |
| Fringe Benefits | | \$30,086.00 | \$0.00 | \$30,086.00 |
| Administration | | \$27,381.00 | \$0.00 | \$27,381.00 |
| Total Expenditures | | \$1,230,646.48 | \$0.00 | \$1,230,646.48 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | | \$1,426.88 | \$1,449.00 | \$2,875.88 |

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

LIHEAP - Home Energy Assistance - HHS

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 08-22442

| | Program Year: <u>July 1, 2007</u> through <u>June 30, 2008</u> | | | |
|--|--|-------------------------|-------------------------|-----------------------|
| | Grant Amount | 12/01/06 to 11/30/07 | 12/01/07 to 11/30/08 | Cumulative Total |
| REVENUES: | | | | |
| Federal Grants: | | | | |
| HHS - HM Energy Assistance Program | \$1,549,790.00 | \$432,240.70 | \$1,117,399.30 | \$1,549,640.00 |
| Total Revenue | \$1,549,790.00 | \$432,240.70 | \$1,117,399.30 | \$1,549,640.00 |
| EXPENDITURES: | | | | |
| | <u>Direct Costs</u> | | | |
| | Salaries | \$29,370.28 | \$51,105.37 | \$80,475.65 |
| | Commodities | \$5,730.53 | \$4,587.34 | \$10,317.87 |
| | Services | \$139,472.77 | \$1,246,899.80 | \$1,386,372.57 |
| | Capital Outlay | \$0.00 | \$0.00 | \$0.00 |
| Total Direct Costs | | \$174,573.58 | \$1,302,592.51 | \$1,477,166.09 |
| | <u>Indirect Costs</u> | | | |
| | Fringe Benefits | \$13,455.00 | \$20,779.00 | \$34,234.00 |
| | Administration | \$12,244.00 | \$22,941.00 | \$35,185.00 |
| Total Expenditures | | \$200,272.58 | \$1,346,312.51 | \$1,546,585.09 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | | \$231,968.12 | (\$228,913.21) | \$3,054.91 |

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

LIHEAP - Home Energy Assistance - HHS

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 09-22442

| | Program Year: <u>July 1, 2008</u> | through | <u>June 30, 2009</u> | |
|--|-----------------------------------|----------------------|----------------------|----------------------|
| | 12/01/07 to | 12/01/08 to | | Cumulative |
| REVENUES: | Grant Amount | 11/30/08 | 11/30/09 | Total |
| Federal Grants: | | | | |
| HHS - HM Energy Assistance Program | \$2,225,925.00 | \$525,130.32 | \$0.00 | \$525,130.32 |
| Interdepartmental Revenue (CSBG) | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Revenue | \$2,225,925.00 | \$525,130.32 | \$0.00 | \$525,130.32 |
| EXPENDITURES: | | | | |
| <u>Direct Costs</u> | | | | |
| Salaries | \$23,959.82 | \$0.00 | \$0.00 | \$23,959.82 |
| Commodities | \$2,958.56 | \$0.00 | \$0.00 | \$2,958.56 |
| Services | \$490,796.61 | \$0.00 | \$0.00 | \$490,796.61 |
| Capital Outlay | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Interdepartment Transfers | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Direct Costs | \$517,714.99 | \$0.00 | \$0.00 | \$517,714.99 |
| <u>Indirect Costs</u> | | | | |
| Fringe Benefits | \$9,742.00 | \$0.00 | \$0.00 | \$9,742.00 |
| Administration | \$10,756.00 | \$0.00 | \$0.00 | \$10,756.00 |
| Total Expenditures | \$538,212.99 | \$0.00 | \$0.00 | \$538,212.99 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | | (\$13,082.67) | \$0.00 | (\$13,082.67) |

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

LIHEAP - Home Energy Assistance - State

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 08-53442

| | Program Year: <u>July 1, 2007</u> through <u>June 30, 2008</u> | | | Cumulative Total |
|--|--|-------------------------|-------------------------|-----------------------|
| | Grant Amount | 12/01/06 to 11/30/07 | 12/01/07 to 11/30/08 | |
| REVENUES: | | | | |
| State Grants: | | | | |
| Illinois Dept. of Healthcare & Family Services | \$1,217,134.00 | \$1,101,612.85 | \$132,155.25 | \$1,233,768.10 |
| Miscellaneous Revenue | \$0.00 | \$0.00 | \$147.51 | \$147.51 |
| Total Revenue | \$1,217,134.00 | \$1,101,612.85 | \$132,302.76 | \$1,233,915.61 |
| EXPENDITURES: | | | | |
| <u>Direct Costs</u> | | | | |
| Salaries | \$29,737.87 | \$39,548.45 | \$69,286.32 | \$69,286.32 |
| Commodities | \$81.37 | \$3,184.70 | \$3,266.07 | \$3,266.07 |
| Services | \$957,570.19 | \$142,214.66 | \$1,099,784.85 | \$1,099,784.85 |
| Capital Outlay | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Direct Costs | | \$987,389.43 | \$184,947.81 | \$1,172,337.24 |
| <u>Indirect Costs</u> | | | | |
| Fringe Benefits | \$13,623.00 | \$16,080.00 | \$29,703.00 | \$29,703.00 |
| Administration | \$12,398.00 | \$17,753.00 | \$30,151.00 | \$30,151.00 |
| Total Expenditures | | \$1,013,410.43 | \$218,780.81 | \$1,232,191.24 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | | \$88,202.42 | (\$86,478.05) | \$1,724.37 |

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

LIHEAP - Home Energy Assistance - State

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 09-53442

| | Program Year: <u>July 1, 2008</u> through <u>June 30, 2009</u> | | | |
|--|--|-------------------------|-------------------------|-----------------------|
| | Grant Amount | 12/01/07 to 11/30/08 | 12/01/08 to 11/30/09 | Cumulative Total |
| REVENUES: | | | | |
| Illinois Dept. of Healthcare & Family Services | \$1,309,998.00 | \$1,246,764.60 | \$0.00 | \$1,246,764.60 |
| Interdepartmental Revenue (CSBG) | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Revenue | \$1,309,998.00 | \$1,246,764.60 | \$0.00 | \$1,246,764.60 |
| EXPENDITURES: | | | | |
| | <u>Direct Costs</u> | | | |
| Salaries | \$38,875.72 | \$0.00 | \$0.00 | \$38,875.72 |
| Commodities | \$2,150.88 | \$0.00 | \$0.00 | \$2,150.88 |
| Services | \$1,155,265.50 | \$0.00 | \$0.00 | \$1,155,265.50 |
| Capital Outlay | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Interdepartment Transfers | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Direct Costs | \$1,196,292.10 | \$0.00 | \$0.00 | \$1,196,292.10 |
| | <u>Indirect Costs</u> | | | |
| Fringe Benefits | \$15,807.00 | \$0.00 | \$0.00 | \$15,807.00 |
| Administration | \$17,451.00 | \$0.00 | \$0.00 | \$17,451.00 |
| Total Expenditures | \$1,229,550.10 | \$0.00 | \$0.00 | \$1,229,550.10 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | | \$17,214.50 | \$0.00 | \$17,214.50 |

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

Ameren Customer Rate Relief

SCHEDULE OF REVENUES AND EXPENDITURES

| | Program Year: <u>September 1, 2007</u> through <u>December 31, 2008</u> | | | |
|--|---|-------------------------|-------------------------|---------------------|
| | Grant Amount | 12/01/06 to 11/30/07 | 12/01/07 to 11/30/08 | Cumulative Total |
| REVENUES: | | | | |
| Technical Services Contract | \$497,548.00 | \$109,932.00 | \$387,616.00 | \$497,548.00 |
| Miscellaneous Revenue | \$0.00 | \$0.00 | \$150.00 | \$150.00 |
| Total Revenue | \$497,548.00 | \$109,932.00 | \$387,766.00 | \$497,698.00 |
| EXPENDITURES: | | | | |
| | <u>Direct Costs</u> | | | |
| Salaries | \$0.00 | | \$16,888.97 | \$16,888.97 |
| Commodities | \$0.00 | | \$0.00 | \$0.00 |
| Services | \$11,050.00 | | \$385,459.00 | \$396,509.00 |
| Capital Outlay | \$0.00 | | \$0.00 | \$0.00 |
| Total Direct Costs | | \$11,050.00 | \$402,347.97 | \$413,397.97 |
| | <u>Indirect Costs</u> | | | |
| Fringe Benefits | \$0.00 | | \$6,867.00 | \$6,867.00 |
| Administration | \$0.00 | | \$7,581.00 | \$7,581.00 |
| Total Expenditures | | \$11,050.00 | \$416,795.97 | \$427,845.97 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | | \$98,882.00 | (\$29,029.97) | \$69,852.03 |

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

Weatherization - HHS

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 07-22142

| | Program Year: <u>December 20, 2006</u> | through | <u>June 30, 2007</u> | |
|--|--|-------------------------|-------------------------|---------------------|
| | Grant Amount | 12/01/06 to 11/30/07 | 12/01/07 to 11/30/08 | Cumulative Total |
| REVENUES: | | | | |
| Federal Grants: | | | | |
| HHS - HM Energy Assistance Program | \$422,508.00 | \$86,635.23 | \$10,962.02 | \$97,597.25 |
| Total Revenue | \$422,508.00 | \$86,635.23 | \$10,962.02 | \$97,597.25 |
| EXPENDITURES: | | | | |
| | <u>Direct Costs</u> | | | |
| | | \$3,351.01 | \$0.00 | \$3,351.01 |
| | | \$10,032.77 | \$0.00 | \$10,032.77 |
| | | \$11,981.75 | \$0.00 | \$11,981.75 |
| | | \$62,390.74 | \$0.00 | \$62,390.74 |
| Interdepartment Transfers | | \$6,691.00 | \$0.00 | \$6,691.00 |
| Total Direct Costs | | \$94,447.27 | \$0.00 | \$94,447.27 |
| | <u>Indirect Costs</u> | | | |
| | | \$1,535.00 | \$0.00 | \$1,535.00 |
| | | \$1,397.00 | \$0.00 | \$1,397.00 |
| Total Expenditures | | \$97,379.27 | \$0.00 | \$97,379.27 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | | (\$10,744.04) | \$10,962.02 | \$217.98 |

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

Weatherization - HHS

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 08-22142

| | Program Year: | <u>July 1, 2007</u> | through | <u>June 30, 2008</u> |
|--|---------------------------|---------------------|----------------------|----------------------|
| | | 12/01/06 to | 12/01/07 to | Cumulative |
| | Grant Amount | 11/30/07 | 11/30/08 | Total |
| REVENUES: | | | | |
| Federal Grants: | | | | |
| HHS - HM Energy Assistance Program | \$274,944.00 | \$91,067.27 | \$183,876.73 | \$274,944.00 |
| Total Revenue | \$274,944.00 | \$91,067.27 | \$183,876.73 | \$274,944.00 |
| EXPENDITURES: | | | | |
| | <u>Direct Costs</u> | | | |
| | Salaries | \$11,312.25 | \$24,673.10 | \$35,985.35 |
| | Commodities | \$248.69 | \$374.17 | \$622.86 |
| | Services | \$42,392.42 | \$163,597.65 | \$205,990.07 |
| | Capital Outlay | \$0.00 | \$0.00 | \$0.00 |
| | Interdepartment Transfers | \$0.00 | \$0.00 | \$0.00 |
| Total Direct Costs | | \$53,953.36 | \$188,644.92 | \$242,598.28 |
| | <u>Indirect Costs</u> | | | |
| | Fringe Benefits | \$5,182.00 | \$10,032.00 | \$15,214.00 |
| | Administration | \$4,716.00 | \$11,076.00 | \$15,792.00 |
| Total Expenditures | | \$63,851.36 | \$209,752.92 | \$273,604.28 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | | \$27,215.91 | (\$25,876.19) | \$1,339.72 |

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

Weatherization - HHS

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 09-22142

| | Program Year: <u>July 1, 2008</u> through <u>June 30, 2009</u> | | | |
|--|--|-------------------------|-------------------------|---------------------|
| | Grant Amount | 12/01/07 to 11/30/08 | 12/01/08 to 11/30/09 | Cumulative Total |
| REVENUES: | | | | |
| Federal Grants: | | | | |
| HHS - HM Energy Assistance Program | \$202,882.00 | \$28,825.63 | \$0.00 | \$28,825.63 |
| Total Revenue | \$202,882.00 | \$28,825.63 | \$0.00 | \$28,825.63 |
| EXPENDITURES: | | | | |
| <u>Direct Costs</u> | | | | |
| Salaries | \$3,275.98 | \$0.00 | \$0.00 | \$3,275.98 |
| Commodities | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Services | \$29,902.43 | \$0.00 | \$0.00 | \$29,902.43 |
| Capital Outlay | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Interdepartment Transfers | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Direct Costs | \$33,178.41 | \$0.00 | \$0.00 | \$33,178.41 |
| <u>Indirect Costs</u> | | | | |
| Fringe Benefits | \$1,332.00 | \$0.00 | \$0.00 | \$1,332.00 |
| Administration | \$1,471.00 | \$0.00 | \$0.00 | \$1,471.00 |
| Total Expenditures | \$35,981.41 | \$0.00 | \$0.00 | \$35,981.41 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | (\$7,155.78) | \$0.00 | \$0.00 | (\$7,155.78) |

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

Weatherization - DOE

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 07-40142

| | Program Year: <u>December 20, 2006</u> | | through | <u>June 30, 2007</u> |
|--|--|-------------------------|---------------------|----------------------|
| Grant Amount | 12/01/06 to 11/30/07 | 12/01/07 to 11/30/08 | Cumulative Total | |
| REVENUES: | | | | |
| Federal Grants: | | | | |
| Department of Energy - Weatherization | \$251,322.00 | \$160,598.67 | \$0.00 | \$160,598.67 |
| HHS - HM Energy Assistance Program | \$24,446.98 | \$0.00 | \$24,446.98 | \$24,446.98 |
| Total Revenue | \$275,768.98 | \$160,598.67 | \$24,446.98 | \$185,045.65 |
| EXPENDITURES: | | | | |
| <u>Direct Costs</u> | | | | |
| Salaries | \$29,642.06 | | \$0.00 | \$29,642.06 |
| Commodities | \$2,299.42 | | \$0.00 | \$2,299.42 |
| Services | \$121,681.31 | | \$0.00 | \$121,681.31 |
| Capital Outlay | \$3,559.22 | | \$0.00 | \$3,559.22 |
| Interdepartment Transfers | \$0.00 | | \$0.00 | \$0.00 |
| Total Direct Costs | | \$157,182.01 | \$0.00 | \$157,182.01 |
| <u>Indirect Costs</u> | | | | |
| Fringe Benefits | \$13,579.00 | | \$0.00 | \$13,579.00 |
| Administration | \$12,358.00 | | \$0.00 | \$12,358.00 |
| Total Expenditures | | \$183,119.01 | \$0.00 | \$183,119.01 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | | (\$22,520.34) | \$24,446.98 | \$1,926.64 |

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

Weatherization - DOE

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 08-40142

| | Program Year: | <u>July 1, 2007</u> | through | <u>June 30, 2008</u> |
|--|---------------------------|-------------------------|-------------------------|----------------------|
| | Grant Amount | 12/01/06 to 11/30/07 | 12/01/07 to 11/30/08 | Cumulative Total |
| REVENUES: | | | | |
| Federal Grants: | | | | |
| Department of Energy - Weatherization | \$209,511.00 | \$84,468.60 | \$123,858.62 | \$208,327.22 |
| Total Revenue | \$209,511.00 | \$84,468.60 | \$123,858.62 | \$208,327.22 |
| EXPENDITURES: | | | | |
| | <u>Direct Costs</u> | | | |
| | Salaries | \$22,031.90 | \$9,091.23 | \$31,123.13 |
| | Commodities | \$1,118.99 | \$2,318.70 | \$3,437.69 |
| | Services | \$62,758.47 | \$82,260.35 | \$145,018.82 |
| | Capital Outlay | \$0.00 | \$0.00 | \$0.00 |
| | Interdepartment Transfers | \$0.00 | \$0.00 | \$0.00 |
| Total Direct Costs | | \$85,909.36 | \$93,670.28 | \$179,579.64 |
| | <u>Indirect Costs</u> | | | |
| | Fringe Benefits | \$10,093.00 | \$3,696.00 | \$13,789.00 |
| | Administration | \$9,185.00 | \$4,081.00 | \$13,266.00 |
| Total Expenditures | | \$105,187.36 | \$101,447.28 | \$206,634.64 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | | (\$20,718.76) | \$22,411.34 | \$1,692.58 |

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

Weatherization - DOE

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 09-40142

| | Program Year: <u>July 1, 2008</u> | through | <u>June 30, 2009</u> | |
|--|-----------------------------------|----------------------|----------------------|----------------------|
| | 12/01/07 to | 12/01/08 to | 11/30/09 | Cumulative |
| REVENUES: | Grant Amount | 11/30/08 | 11/30/09 | Total |
| Federal Grants: | | | | |
| Department of Energy - Weatherization | \$237,660.00 | \$48,930.17 | \$0.00 | \$48,930.17 |
| Total Revenue | \$237,660.00 | \$48,930.17 | \$0.00 | \$48,930.17 |
| EXPENDITURES: | | | | |
| <u>Direct Costs</u> | | | | |
| Salaries | \$25,081.47 | | \$0.00 | \$25,081.47 |
| Commodities | \$2,479.26 | | \$0.00 | \$2,479.26 |
| Services | \$48,977.99 | | \$0.00 | \$48,977.99 |
| Capital Outlay | \$1,180.00 | | \$0.00 | \$1,180.00 |
| Interdepartment Transfers | \$0.00 | | \$0.00 | \$0.00 |
| Total Direct Costs | | \$77,718.72 | \$0.00 | \$77,718.72 |
| <u>Indirect Costs</u> | | | | |
| Fringe Benefits | \$10,198.00 | | \$0.00 | \$10,198.00 |
| Administration | \$11,259.00 | | \$0.00 | \$11,259.00 |
| Total Expenditures | | \$99,175.72 | \$0.00 | \$99,175.72 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | | (\$50,245.55) | \$0.00 | (\$50,245.55) |

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

Weatherization - State

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 08-53142

| | Program Year: <u>July 1, 2007</u> | | through | <u>June 30, 2008</u> |
|--|-----------------------------------|-------------------------|-------------------------|----------------------|
| | Grant Amount | 12/01/06 to 11/30/07 | 12/01/07 to 11/30/08 | Cumulative Total |
| REVENUES: | | | | |
| State Grants: | | | | |
| Illinois Dept. of Healthcare & Family Services | \$132,038.00 | \$39,609.00 | \$49,000.82 | \$88,609.82 |
| Total Revenue | \$132,038.00 | \$39,609.00 | \$49,000.82 | \$88,609.82 |
| EXPENDITURES: | | | | |
| <u>Direct Costs</u> | | | | |
| Salaries | \$0.00 | \$11,877.10 | \$11,877.10 | \$11,877.10 |
| Commodities | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Services | \$7,643.79 | \$58,637.03 | \$66,280.82 | \$66,280.82 |
| Capital Outlay | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Interdepartment Transfers | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Direct Costs | | \$7,643.79 | \$70,514.13 | \$78,157.92 |
| <u>Indirect Costs</u> | | | | |
| Fringe Benefits | \$0.00 | \$4,829.00 | \$4,829.00 | \$4,829.00 |
| Administration | \$0.00 | \$5,332.00 | \$5,332.00 | \$5,332.00 |
| Total Expenditures | | \$7,643.79 | \$80,675.13 | \$88,318.92 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | | \$31,965.21 | (\$31,674.31) | \$290.90 |

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

Weatherization - State

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 09-53142

| | Program Year: <u>July 1, 2008</u> | through | <u>June 30, 2009</u> | |
|--|-----------------------------------|-------------|----------------------|--------------|
| | 12/01/07 to | 12/01/08 to | 11/30/09 | Cumulative |
| | Grant Amount | 11/30/08 | 11/30/09 | Total |
| REVENUES: | | | | |
| | State Grants: | | | |
| Illinois Dept. of Healthcare & Family Services | \$176,050.00 | \$8,068.30 | \$0.00 | \$8,068.30 |
| Total Revenue | \$176,050.00 | \$8,068.30 | \$0.00 | \$8,068.30 |
| EXPENDITURES: | | | | |
| | <u>Direct Costs</u> | | | |
| Salaries | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Commodities | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Services | \$11,042.55 | \$0.00 | \$0.00 | \$11,042.55 |
| Capital Outlay | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Interdepartment Transfers | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Direct Costs | \$11,042.55 | \$0.00 | \$0.00 | \$11,042.55 |
| | <u>Indirect Costs</u> | | | |
| Fringe Benefits | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Administration | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Expenditures | \$11,042.55 | \$0.00 | \$0.00 | \$11,042.55 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | \$2,974.25 | \$0.00 | \$0.00 | (\$2,974.25) |

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

Greenways and Trails Project

SCHEDULE OF REVENUES AND EXPENDITURES

| Program Year: | <u>July 1, 2007</u> | through | <u>June 30, 2008</u> |
|--|----------------------------|-------------------------|----------------------|
| | 12/01/04 to 711/30/2006 | 12/01/07 to 11/30/08 | Cumulative Total |
| REVENUES: | | | |
| Local Government Contributions | | | |
| Champaign County Highway Dept | \$2,391.00 | \$0.00 | \$2,391.00 |
| City of Champaign | \$8,693.00 | \$0.00 | \$8,693.00 |
| University of Illinois | \$3,347.00 | \$0.00 | \$3,347.00 |
| C-U Mass Transit District | \$1,419.00 | \$0.00 | \$1,419.00 |
| Urbana Park District | \$1,348.00 | \$0.00 | \$1,348.00 |
| Champaign Park District | \$1,094.00 | \$0.00 | \$1,094.00 |
| City of Urbana | \$4,239.00 | \$0.00 | \$4,239.00 |
| Village of Savoy | \$721.00 | \$0.00 | \$721.00 |
| Village of Mahomet | \$927.00 | \$0.00 | \$927.00 |
| Local Government Reimbursements | \$814.00 | \$0.00 | \$814.00 |
| Miscellaneous (incl. Donations) | \$104.50 | \$0.00 | \$104.50 |
| Transfer from Membership | \$777.00 | \$0.00 | \$777.00 |
| Total Revenue | \$25,874.50 | \$0.00 | \$25,874.50 |
| EXPENDITURES: | | | |
| | <u>Direct Costs</u> | | |
| Salaries | \$2,871.60 | \$1,974.98 | \$4,846.58 |
| Commodities | \$0.00 | \$0.00 | \$0.00 |
| Services | \$94.95 | \$23.10 | \$118.05 |
| Capital Outlay | \$0.00 | \$0.00 | \$0.00 |
| Total Direct Costs | \$2,966.55 | \$1,998.08 | \$4,964.63 |
| | <u>Indirect Costs</u> | | |
| Fringe Benefits | \$1,246.00 | \$803.00 | \$2,049.00 |
| Administration | \$1,274.00 | \$887.00 | \$2,161.00 |
| Total Expenditures | \$5,486.55 | \$3,688.08 | \$9,174.63 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | \$20,387.95 | (\$3,688.08) | \$16,699.87 |

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

Champaign County GIS Special Projects

SCHEDULE OF REVENUES AND EXPENDITURES

For the fiscal year ended 11/30/08

| | 12/01/07 to 11/30/08 | Cumulative Total |
|--|-------------------------|---------------------|
| REVENUES: | | |
| Champaign County | \$56,738.32 | \$56,738.32 |
| <hr/> | | |
| Total Revenue | \$56,738.32 | \$56,738.32 |
| <hr/> | | |
| EXPENDITURES: | | |
| <u>Direct Costs</u> | | |
| Salaries | \$29,123.19 | \$29,123.19 |
| Commodities | \$0.00 | \$0.00 |
| Services | \$0.00 | \$0.00 |
| Capital Outlay | \$0.00 | \$0.00 |
| | | |
| Total Direct Costs | \$29,123.19 | \$29,123.19 |
| <u>Indirect Costs</u> | | |
| Fringe Benefits | \$11,841.00 | \$11,841.00 |
| Administration | \$13,073.00 | \$13,073.00 |
| <hr/> | | |
| Total Expenditures | \$54,037.19 | \$54,037.19 |
| <hr/> | | |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | \$2,701.13 | \$2,701.13 |

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

Piatt County GIS Special Projects

SCHEDULE OF REVENUES AND EXPENDITURES

For the fiscal year ended 11/30/08

| | 12/01/07 to 11/30/08 | Cumulative Total |
|--|-------------------------|---------------------|
| REVENUES: | | |
| Piatt County | \$10,974.00 | \$10,974.00 |
| <hr/> | | |
| Total Revenue | \$10,974.00 | \$10,974.00 |
| <hr/> | | |
| EXPENDITURES: | | |
| <u>Direct Costs</u> | | |
| Salaries | \$5,493.54 | \$5,493.54 |
| Commodities | \$0.00 | \$0.00 |
| Services | \$0.00 | \$0.00 |
| Capital Outlay | \$0.00 | \$0.00 |
| | | |
| Total Direct Costs | \$5,493.54 | \$5,493.54 |
| <u>Indirect Costs</u> | | |
| Fringe Benefits | \$2,517.00 | \$2,517.00 |
| Administration | \$2,290.00 | \$2,290.00 |
| <hr/> | | |
| Total Expenditures | \$10,300.54 | \$10,300.54 |
| <hr/> | | |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | \$673.46 | \$673.46 |

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

GIS Local Contract Services

SCHEDULE OF REVENUES AND EXPENDITURES

For the fiscal year ended 11/30/08

| | 12/01/07 to 11/30/08 | Cumulative Total |
|--|-------------------------|---------------------|
| REVENUES: | | |
| Federal Grant: | | |
| Fed. Highway Administration | \$9,000.00 | \$9,000.00 |
| State Grant: | | |
| IDOT State Planning & Research | \$1,000.00 | \$1,000.00 |
| Technical Services Contracts | \$5,518.61 | \$5,518.61 |
| Miscellaneous Revenue | \$320.00 | \$320.00 |
| Total Revenue | \$15,838.61 | \$15,838.61 |
| EXPENDITURES: | | |
| | <u>Direct Costs</u> | |
| | Salaries | \$5,543.91 |
| | Commodities | \$0.00 |
| | Services | \$708.94 |
| | Capital Outlay | \$0.00 |
| Total Direct Costs | \$6,252.85 | \$6,252.85 |
| | <u>Indirect Costs</u> | |
| | Fringe Benefits | \$2,254.00 |
| | Administration | \$2,489.00 |
| Total Expenditures | \$10,995.85 | \$10,995.85 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | \$4,842.76 | \$4,842.76 |

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

Local Technical Assistance Programs

COMBINING SCHEDULE OF REVENUES AND EXPENDITURES

For the fiscal year ended 11/30/08

| | Champaign County Planning | Local Contract Services | Village of Onarga Public Facilities | Village of Rankin Sanitary Sewer II | Village of Homer Sanitary Sewer | Champaign County Community Development Corporation | Village of Longview Water Treatment | Home TIF Phase II | Other | Total Local Technical Assistance |
|--|------------------------------|----------------------------|--|--|------------------------------------|---|--|----------------------|---------------|--|
| REVENUES: | | | | | | | | | | |
| Charges for Services | \$99,765.04 | \$3,201.15 | \$0.00 | \$5,722.50 | \$2,789.41 | \$21,095.16 | \$2,422.95 | \$5,170.26 | \$0.00 | \$140,166.47 |
| Fed Grant - Homeland Security (IEMA) | \$21,118.05 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$21,118.05 |
| Local Government Contributions | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Miscellaneous | \$81.60 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$81.60 |
| Transfers In | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Revenue | \$120,964.69 | \$3,201.15 | \$0.00 | \$5,722.50 | \$2,789.41 | \$21,095.16 | \$2,422.95 | \$5,170.26 | \$0.00 | \$161,366.12 |
| EXPENDITURES: | | | | | | | | | | |
| <u>Direct Costs</u> | | | | | | | | | | |
| Salaries | \$81,862.02 | \$1,013.76 | \$1,831.54 | \$3,468.83 | \$1,665.04 | \$9,294.17 | \$2,705.69 | \$173.03 | \$0.00 | \$102,014.08 |
| Commodities | \$1,152.55 | \$0.00 | \$0.58 | \$2.47 | \$0.00 | \$81.98 | \$1.48 | \$0.00 | \$0.00 | \$1,239.06 |
| Services | \$2,607.04 | \$1,885.55 | \$49.49 | \$307.81 | \$50.40 | \$3,590.13 | \$132.14 | \$110.87 | \$0.00 | \$8,733.43 |
| Capital Outlay | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Direct Costs | \$85,621.61 | \$2,899.31 | \$1,881.61 | \$3,779.11 | \$1,715.44 | \$12,966.28 | \$2,839.31 | \$283.90 | \$0.00 | \$111,986.57 |
| <u>Indirect Costs</u> | | | | | | | | | | |
| Fringe Benefits | \$19,316.72 | \$412.00 | \$745.00 | \$1,410.00 | \$677.00 | \$3,779.00 | \$1,100.00 | \$70.00 | \$0.00 | \$27,509.72 |
| Administration | \$34,275.23 | \$455.00 | \$822.00 | \$1,557.00 | \$747.00 | \$4,172.00 | \$1,215.00 | \$78.00 | \$0.00 | \$43,321.23 |
| Total Expenditures | \$139,213.56 | \$3,766.31 | \$3,448.61 | \$6,746.11 | \$3,139.44 | \$20,917.28 | \$5,154.31 | \$431.90 | \$0.00 | \$182,817.52 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES CURRENT CO. FISCAL YEAR | (\$18,248.87) | (\$565.16) | (\$3,448.61) | (\$1,023.61) | (\$350.03) | \$177.88 | (\$2,731.36) | \$4,738.36 | \$0.00 | (\$21,451.40) |

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

Court Diversion Services

SCHEDULE OF REVENUES AND EXPENDITURES

| | Program Year: <u>July 1, 2007</u> | through | <u>June 30, 2008</u> | |
|--|-----------------------------------|--------------------|----------------------|--------------------|
| | 12/01/06 to | 12/01/07 to | 11/30/08 | Cumulative |
| REVENUES: | Grant Amount | | | Total |
| Federal Grant: | | | | |
| City of Urbana (CDBG) / HUD | \$5,300.00 | \$2,650.00 | \$2,650.00 | \$5,300.00 |
| Champaign Co. General Corporate Fund | \$45,540.00 | \$18,975.00 | \$26,565.00 | \$45,540.00 |
| City of Champaign | \$20,800.00 | \$4,650.00 | \$16,575.00 | \$21,225.00 |
| Interdepartment Revenue (CSBG) | \$0.00 | \$8,335.70 | \$4,296.70 | \$12,632.40 |
| Gifts & Donations | \$0.00 | \$0.00 | \$25.00 | \$25.00 |
| Total Revenue | \$71,640.00 | \$34,610.70 | \$50,111.70 | \$84,722.40 |
| EXPENDITURES: | | | | |
| <u>Direct Costs</u> | | | | |
| Salaries | \$17,364.24 | \$26,083.58 | \$43,447.82 | \$43,447.82 |
| Commodities | \$0.00 | \$253.64 | \$253.64 | \$253.64 |
| Services | \$531.77 | \$2,255.09 | \$2,786.86 | \$2,786.86 |
| Capital Outlay | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Direct Costs | \$17,896.01 | \$28,592.31 | \$46,488.32 | \$46,488.32 |
| <u>Indirect Costs</u> | | | | |
| Fringe Benefits | \$7,955.00 | \$10,606.00 | \$18,561.00 | \$18,561.00 |
| Administration | \$7,239.00 | \$11,709.00 | \$18,948.00 | \$18,948.00 |
| Total Expenditures | \$33,090.01 | \$50,907.31 | \$83,997.32 | \$83,997.32 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | \$1,520.69 | (\$795.61) | \$725.08 | \$725.08 |

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

Court Diversion Services

SCHEDULE OF REVENUES AND EXPENDITURES

| | Program Year: <u>July 1, 2008</u> | | through | <u>June 30, 2009</u> |
|--|-----------------------------------|-------------------------|-------------------------|----------------------|
| | Grant Amount | 12/01/07 to 11/30/08 | 12/01/08 to 11/30/09 | Cumulative Total |
| REVENUES: | | | | |
| Federal Grants: | | | | |
| City of Urbana (CDBG) / HUD | \$5,300.00 | \$2,650.00 | \$0.00 | \$2,650.00 |
| City of Champaign | \$20,115.00 | \$7,751.00 | \$0.00 | \$7,751.00 |
| Champaign Co. General Corporate Fund | \$45,540.00 | \$18,975.00 | \$0.00 | \$18,975.00 |
| Champaign Co. Mental Health Board | \$5,500.00 | \$0.00 | \$0.00 | \$0.00 |
| Interdepartmental Revenue (CSBG) | \$10,368.00 | \$10,367.98 | \$0.00 | \$10,367.98 |
| Miscellaneous Revenue | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Revenue | \$86,823.00 | \$39,743.98 | \$0.00 | \$39,743.98 |
| EXPENDITURES: | | | | |
| <u>Direct Costs</u> | | | | |
| Salaries | | \$22,508.32 | \$0.00 | \$22,508.32 |
| Commodities | | \$0.00 | \$0.00 | \$0.00 |
| Services | | \$1,056.62 | \$0.00 | \$1,056.62 |
| Capital Outlay | | \$0.00 | \$0.00 | \$0.00 |
| Total Direct Costs | | \$23,564.94 | \$0.00 | \$23,564.94 |
| <u>Indirect Costs</u> | | | | |
| Fringe Benefits | | \$9,152.00 | \$0.00 | \$9,152.00 |
| Administration | | \$10,104.00 | \$0.00 | \$10,104.00 |
| Total Expenditures | | \$42,820.94 | \$0.00 | \$42,820.94 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | | (\$3,076.96) | \$0.00 | (\$3,076.96) |

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

Local Area Network #24

SCHEDULE OF REVENUES AND EXPENDITURES

IDCFS Grant Number 1787420018

ISBE Project Number 08-4630-10-09-010-043P-00-LAN

| | Program Year: | <u>July 1, 2007</u> | through | <u>June 30, 2008</u> |
|--|-----------------------|-------------------------|-------------------------|----------------------|
| | Grant Amount | 12/01/06 to 11/30/07 | 12/01/07 to 11/30/08 | Cumulative Total |
| REVENUES: | | | | |
| | Federal Grants: | | | |
| Special Grants to States (ISBE) | \$13,888.00 | \$5,054.00 | \$8,834.00 | \$13,888.00 |
| | State Grants: | | | |
| Flex Funds (DCFS) | \$26,333.00 | \$7,899.90 | \$18,433.10 | \$26,333.00 |
| Miscellaneous Revenue | \$0.00 | \$0.00 | \$320.25 | \$320.25 |
| Total Revenue | \$40,221.00 | \$12,953.90 | \$27,587.35 | \$40,541.25 |
| EXPENDITURES: | | | | |
| | <u>Direct Costs</u> | | | |
| | | \$0.00 | \$1,639.59 | \$1,639.59 |
| | | \$0.00 | \$320.25 | \$320.25 |
| | | \$90.00 | \$37,043.10 | \$37,133.10 |
| | | \$0.00 | \$0.00 | \$0.00 |
| Total Direct Costs | | \$90.00 | \$39,002.94 | \$39,092.94 |
| | <u>Indirect Costs</u> | | | |
| | | \$0.00 | \$667.00 | \$667.00 |
| | | \$0.00 | \$736.00 | \$736.00 |
| Total Expenditures | | \$90.00 | \$40,405.94 | \$40,495.94 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | | \$12,863.90 | (\$12,818.59) | \$45.31 |

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

Local Area Network #24

SCHEDULE OF REVENUES AND EXPENDITURES

IDCFS Grant Number 1787420019

ISBE Project Number 09-4630-10-09-010-043P-00-LAN

| | Program Year: | July 1, 2008 | through | June 30, 2009 |
|--|-----------------------|-------------------------|-------------------------|---------------------|
| | Grant Amount | 12/01/07 to 11/30/08 | 12/01/08 to 11/30/09 | Cumulative Total |
| REVENUES: | | | | |
| Federal Grants: | | | | |
| Special Grants to States (ISBE) | \$13,888.00 | \$5,147.00 | \$0.00 | \$5,147.00 |
| State Grants: | | | | |
| Flex Funds (DCFS) | \$31,600.00 | \$7,900.00 | \$0.00 | \$7,900.00 |
| Miscellaneous Revenue | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Revenue | \$45,488.00 | \$13,047.00 | \$0.00 | \$13,047.00 |
| EXPENDITURES: | | | | |
| | <u>Direct Costs</u> | | | |
| | Salaries | \$0.00 | \$0.00 | \$0.00 |
| | Commodities | \$0.00 | \$0.00 | \$0.00 |
| | Services | \$1,050.00 | \$0.00 | \$1,050.00 |
| | Capital Outlay | \$0.00 | \$0.00 | \$0.00 |
| Total Direct Costs | | \$1,050.00 | \$0.00 | \$1,050.00 |
| | <u>Indirect Costs</u> | | | |
| | Fringe Benefits | \$0.00 | \$0.00 | \$0.00 |
| | Administration | \$0.00 | \$0.00 | \$0.00 |
| Total Expenditures | | \$1,050.00 | \$0.00 | \$1,050.00 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | | \$11,997.00 | \$0.00 | \$11,997.00 |

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

CUUATS Program

SCHEDULE OF REVENUES AND EXPENDITURES

For the fiscal year ended 11/30/08

| | 12/01/07 to 11/30/08 | Cumulative Total |
|--|-------------------------|---------------------|
| REVENUES: | | |
| Local Government Contributions | | |
| CUUATS | \$84,095.00 | \$84,095.00 |
| Miscellaneous | \$0.00 | \$0.00 |
| Total Revenue | \$84,095.00 | \$84,095.00 |
| EXPENDITURES: | | |
| | <u>Direct Costs</u> | |
| | Salaries | \$0.00 |
| | Commodities | \$0.00 |
| | Services | \$0.00 |
| | Capital Outlay | \$0.00 |
| | Transfers Out | \$60,879.15 |
| Total Direct Costs | \$60,879.15 | \$60,879.15 |
| | <u>Indirect Costs</u> | |
| | Fringe Benefits | \$0.00 |
| | Administration | \$0.00 |
| Total Expenditures | \$60,879.15 | \$60,879.15 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | \$23,215.85 | \$23,215.85 |

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

Membership Program

SCHEDULE OF REVENUES AND EXPENDITURES

| | Program Year: <u>July 1, 2007</u> | | through | <u>June 30, 2008</u> |
|--|-----------------------------------|-------------------------|---------|----------------------|
| | 12/01/06 to 11/30/07 | 12/01/07 to 11/30/08 | | Cumulative Total |
| REVENUES: | | | | |
| Local Government Contributions | | | | |
| Membership Fees | \$77,084.00 | \$21,628.00 | | \$98,712.00 |
| Miscellaneous | \$0.00 | \$0.00 | | \$0.00 |
| Total Revenue | \$77,084.00 | \$21,628.00 | | \$98,712.00 |
| EXPENDITURES: | | | | |
| | <u>Direct Costs</u> | | | |
| Salaries | \$17,215.92 | \$16,965.79 | | \$34,181.71 |
| Commodities | \$1,983.26 | \$2,400.91 | | \$4,384.17 |
| Services | \$620.00 | \$995.06 | | \$1,615.06 |
| Capital Outlay | \$0.00 | \$0.00 | | \$0.00 |
| Transfers Out | \$0.00 | \$0.00 | | \$0.00 |
| Total Direct Costs | \$19,819.18 | \$20,361.76 | | \$40,180.94 |
| | <u>Indirect Costs</u> | | | |
| Fringe Benefits | \$7,887.00 | \$6,898.00 | | \$14,785.00 |
| Administration | \$7,177.00 | \$7,616.00 | | \$14,793.00 |
| Total Expenditures | \$34,883.18 | \$34,875.76 | | \$69,758.94 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | \$42,200.82 | (\$13,247.76) | | \$28,953.06 |

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

Membership Program

SCHEDULE OF REVENUES AND EXPENDITURES

| Program Year: | <u>July 1, 2008</u> | through | <u>June 30, 2009</u> |
|--|-------------------------|-------------------------|----------------------|
| | 12/01/07 to 11/30/08 | 12/01/08 to 11/30/09 | Cumulative Total |
| REVENUES: | | | |
| Local Government Contributions | | | |
| Membership Fees | \$83,889.00 | \$0.00 | \$83,889.00 |
| Miscellaneous | \$0.00 | \$0.00 | \$0.00 |
| Total Revenue | \$83,889.00 | \$0.00 | \$83,889.00 |
| EXPENDITURES: | | | |
| | <u>Direct Costs</u> | | |
| Salaries | \$22,374.38 | \$0.00 | \$22,374.38 |
| Commodities | \$2,522.67 | \$0.00 | \$2,522.67 |
| Services | \$1,805.49 | \$0.00 | \$1,805.49 |
| Capital Outlay | \$0.00 | \$0.00 | \$0.00 |
| Transfers Out | \$0.00 | \$0.00 | \$0.00 |
| Total Direct Costs | \$26,702.54 | \$0.00 | \$26,702.54 |
| | <u>Indirect Costs</u> | | |
| Fringe Benefits | \$9,097.00 | \$0.00 | \$9,097.00 |
| Administration | \$10,044.00 | \$0.00 | \$10,044.00 |
| Total Expenditures | \$45,843.54 | \$0.00 | \$45,843.54 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | \$38,045.46 | \$0.00 | \$38,045.46 |

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

Visioning Project

SCHEDULE OF REVENUES AND EXPENDITURES

| | Program Year: <u>May 1, 2005</u> through <u>November 30, 2008</u> | | |
|--|---|-------------------------|---------------------|
| | 12/01/04 to 11/30/07 | 12/01/07 to 11/30/08 | Cumulative Total |
| REVENUES: | | | |
| Local Government Contributions | | | |
| City of Champaign | \$45,000.00 | \$0.00 | \$45,000.00 |
| City of Urbana | \$45,000.00 | \$0.00 | \$45,000.00 |
| University of Illinois | \$40,000.00 | \$0.00 | \$40,000.00 |
| Champaign County | \$30,000.00 | \$0.00 | \$30,000.00 |
| Village of Rantoul | \$10,000.00 | \$0.00 | \$10,000.00 |
| Parkland College | \$11,000.00 | \$0.00 | \$11,000.00 |
| CU Mass Transit District | \$10,000.00 | \$0.00 | \$10,000.00 |
| Urbana Park District | \$3,000.00 | \$0.00 | \$3,000.00 |
| Charges for Services | \$57,500.00 | \$0.00 | \$57,500.00 |
| Gifts and Donations | \$15,500.00 | \$0.00 | \$15,500.00 |
| Transfer from Membership | \$70,000.00 | \$0.00 | \$70,000.00 |
| Reimb from Loan Fund 475 | \$0.00 | \$62,045.00 | \$62,045.00 |
| Miscellaneous Revenue | \$300.00 | \$0.00 | \$300.00 |
| Total Revenue | \$337,300.00 | \$62,045.00 | \$399,345.00 |
| EXPENDITURES: | | | |
| | <u>Direct Costs</u> | | |
| Salaries | \$81,410.95 | \$0.00 | \$81,410.95 |
| Commodities | \$15,172.14 | \$0.00 | \$15,172.14 |
| Services | \$226,235.81 | \$0.00 | \$226,235.81 |
| Capital Outlay | \$0.00 | \$0.00 | \$0.00 |
| Total Direct Costs | \$322,818.90 | \$0.00 | \$322,818.90 |
| | <u>Indirect Costs</u> | | |
| Fringe Benefits | \$37,283.00 | \$0.00 | \$37,283.00 |
| Administration | \$36,566.00 | \$0.00 | \$36,566.00 |
| Total Expenditures | \$396,667.90 | \$0.00 | \$396,667.90 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | (\$59,367.90) | \$62,045.00 | \$2,677.10 |

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

Piatt County Comprehensive Plan

SCHEDULE OF REVENUES AND EXPENDITURES

| | Program Year: <u>August 17, 2007</u> through <u>June 30, 2009</u> | | | |
|--|---|-------------------------|-------------------------|---------------------|
| | Grant Amount | 12/01/06 to 11/30/07 | 12/01/07 to 11/30/08 | Cumulative Total |
| REVENUES: | | | | |
| Piatt County | \$104,714.00 | \$40,000.00 | \$37,811.72 | \$77,811.72 |
| Total Revenue | \$104,714.00 | \$40,000.00 | \$37,811.72 | \$77,811.72 |
| EXPENDITURES: | | | | |
| | <u>Direct Costs</u> | | | |
| | Salaries | \$11,359.86 | \$23,407.65 | \$34,767.51 |
| | Commodities | \$51.25 | \$309.78 | \$361.03 |
| | Services | \$430.46 | \$8,523.16 | \$8,953.62 |
| | Capital Outlay | \$0.00 | \$0.00 | \$0.00 |
| Total Direct Costs | | \$11,841.57 | \$32,240.59 | \$44,082.16 |
| | <u>Indirect Costs</u> | | | |
| | Fringe Benefits | \$5,204.00 | \$9,518.00 | \$14,722.00 |
| | Administration | \$4,736.00 | \$10,508.00 | \$15,244.00 |
| Total Expenditures | | \$21,781.57 | \$52,266.59 | \$74,048.16 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | | \$18,218.43 | (\$14,454.87) | \$3,763.56 |

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

East Central Illinois Economic Development District

SCHEDULE OF REVENUES AND EXPENDITURES

| Program Year: | | <u>October 1, 2007</u> | through | <u>September 30, 2008</u> |
|--|--------------|-------------------------|-------------------------|---------------------------|
| | | 12/01/06 to 11/30/07 | 12/01/07 to 11/30/08 | Cumulative Total |
| REVENUES: | | | | |
| Technical Services Contract | \$107,256.00 | \$0.00 | \$107,247.11 | \$107,247.11 |
| Total Revenue | | \$0.00 | \$107,247.11 | \$107,247.11 |
| EXPENDITURES: | | | | |
| <u>Direct Costs</u> | | | | |
| Salaries | | \$3,449.04 | \$31,924.40 | \$35,373.44 |
| Commodities | | \$402.18 | \$1,072.75 | \$1,474.93 |
| Services | | \$2,812.76 | \$1,600.67 | \$4,413.43 |
| Capital Outlay | | \$0.00 | \$3,856.50 | \$3,856.50 |
| Total Direct Costs | | \$6,663.98 | \$38,454.32 | \$45,118.30 |
| <u>Indirect Costs</u> | | | | |
| Fringe Benefits | | \$1,580.00 | \$12,980.00 | \$14,560.00 |
| Administration | | \$1,438.00 | \$14,331.00 | \$15,769.00 |
| Total Expenditures | | \$9,681.98 | \$65,765.32 | \$75,447.30 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | | (\$9,681.98) | \$41,481.79 | \$31,799.81 |

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

East Central Illinois Economic Development District

SCHEDULE OF REVENUES AND EXPENDITURES

| Program Year: | <u>October 1, 2008</u> | through | <u>September 30, 2009</u> | |
|--|-------------------------|-------------------------|---------------------------|---------------------|
| | 12/01/07 to 11/30/08 | 12/01/08 to 11/30/09 | Cumulative Total | |
| REVENUES: | | | | |
| Piatt County | \$350.00 | \$350.00 | \$0.00 | \$350.00 |
| Technical Services Contract | \$107,256.00 | \$4,775.50 | \$0.00 | \$4,775.50 |
| Total Revenue | \$107,606.00 | \$5,125.50 | \$0.00 | \$5,125.50 |
| EXPENDITURES: | | | | |
| | <u>Direct Costs</u> | | | |
| | | \$6,630.04 | \$0.00 | \$6,630.04 |
| | | \$0.00 | \$0.00 | \$0.00 |
| | | \$1,000.52 | \$0.00 | \$1,000.52 |
| | | \$0.00 | \$0.00 | \$0.00 |
| Total Direct Costs | | \$7,630.56 | \$0.00 | \$7,630.56 |
| | <u>Indirect Costs</u> | | | |
| | | \$2,696.00 | \$0.00 | \$2,696.00 |
| | | \$2,976.00 | \$0.00 | \$2,976.00 |
| Total Expenditures | | \$13,302.56 | \$0.00 | \$13,302.56 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | | (\$8,177.06) | \$0.00 | (\$8,177.06) |

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

IDOT Planning Grant

SCHEDULE OF REVENUES AND EXPENDITURES

| Program Year: | <u>July 1, 2007</u> | through | <u>June 30, 2008</u> | |
|--|-------------------------|-------------------------|----------------------|---------------------|
| | 12/01/07 to 11/30/08 | 12/01/08 to 11/30/09 | Cumulative Total | |
| REVENUES: | | | | |
| State Grant: | | | | |
| IDOT State Planning & Research | \$87,133.00 | \$87,133.00 | \$0.00 | \$87,133.00 |
| Technical Services Contract | \$22,074.25 | \$22,074.25 | \$0.00 | \$22,074.25 |
| Total Revenue | \$109,207.25 | \$0.00 | | \$109,207.25 |
| EXPENDITURES: | | | | |
| <u>Direct Costs</u> | | | | |
| Salaries | \$22,834.04 | \$0.00 | | \$22,834.04 |
| Commodities | \$0.00 | \$0.00 | | \$0.00 |
| Services | \$46,828.00 | \$0.00 | | \$46,828.00 |
| Capital Outlay | \$19,500.00 | \$0.00 | | \$19,500.00 |
| Total Direct Costs | \$89,162.04 | \$0.00 | | \$89,162.04 |
| <u>Indirect Costs</u> | | | | |
| Fringe Benefits | \$9,284.00 | \$0.00 | | \$9,284.00 |
| Administration | \$10,250.00 | \$0.00 | | \$10,250.00 |
| Total Expenditures | \$108,696.04 | \$0.00 | | \$108,696.04 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | \$511.21 | \$0.00 | | \$511.21 |

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

IDOT Planning Grant

SCHEDULE OF REVENUES AND EXPENDITURES

| Program Year: | <u>July 1, 2008</u> | through | <u>June 30, 2009</u> | |
|--|-------------------------|-------------------------|----------------------|--------------------|
| | 12/01/07 to 11/30/08 | 12/01/08 to 11/30/09 | Cumulative Total | |
| REVENUES: | | | | |
| State Grant: | | | | |
| IDOT State Planning & Research | \$84,518.00 | \$84,518.00 | \$0.00 | \$84,518.00 |
| Technical Services Contract | \$21,412.00 | \$21,412.00 | \$0.00 | \$21,412.00 |
| Total Revenue | \$105,930.00 | \$0.00 | \$105,930.00 | |
| EXPENDITURES: | | | | |
| <u>Direct Costs</u> | | | | |
| Salaries | \$13,460.41 | \$0.00 | \$13,460.41 | |
| Commodities | \$0.00 | \$0.00 | \$0.00 | |
| Services | \$230.50 | \$0.00 | \$230.50 | |
| Capital Outlay | \$0.00 | \$0.00 | \$0.00 | |
| Total Direct Costs | \$13,690.91 | \$0.00 | \$13,690.91 | |
| <u>Indirect Costs</u> | | | | |
| Fringe Benefits | \$5,473.00 | \$0.00 | \$5,473.00 | |
| Administration | \$6,042.00 | \$0.00 | \$6,042.00 | |
| Total Expenditures | \$25,205.91 | \$0.00 | \$25,205.91 | |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | \$80,724.09 | \$0.00 | \$80,724.09 | |

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

SCHEDULE OF INDIRECT COSTS

For the fiscal year ended 11/30/08

| | Total Costs | Additional (Non-Allowable) Costs | Allowable Costs |
|--|-----------------------------|--|---------------------------------|
| <u>FRINGE BENEFITS:</u> | | | |
| Salaries | \$302,871.64 | \$0.00 | \$302,871.64 |
| FICA | \$164,996.92 | \$0.00 | \$164,996.92 |
| IMRF | \$155,880.75 | \$0.00 | \$155,880.75 |
| Workers' Compensation Insurance | \$7,853.19 | \$0.00 | \$7,853.19 |
| Unemployment Insurance | \$21,524.21 | \$0.00 | \$21,524.21 |
| Health / Life Insurance | \$139,257.53 | \$0.00 | \$139,257.53 |
| Dental Insurance | \$381.96 | \$0.00 | \$381.96 |
| Total Fringe Benefits Costs | <u>\$792,766.20</u> | <u>\$0.00</u> | \$792,766.20 |
| Basis of Allocation - Total Salaries | | | <u>\$1,949,556.15</u> |
| Fringe Benefit Cost Rate | | | <u>40.66%</u> |
| <u>ADMINISTRATION:</u> | | | |
| Salaries | \$490,365.50 | \$0.00 | \$490,365.50 |
| Commodities | \$37,862.22 | \$0.00 | \$37,862.22 |
| Services: | | | |
| Audit & Accounting | \$30,527.74 | \$0.00 | \$30,527.74 |
| Attorney Fees | \$0.00 | \$0.00 | \$0.00 |
| Professional Services | \$2,340.11 | \$0.00 | \$2,340.11 |
| Job-Required Travel | \$2,100.69 | \$0.00 | \$2,100.69 |
| Insurance | \$39,786.54 | \$0.00 | \$39,786.54 |
| Utilities | \$37,219.81 | \$0.00 | \$37,219.81 |
| Computer Services | \$29,408.76 | \$0.00 | \$29,408.76 |
| Telephone Service | \$3,891.27 | \$0.00 | \$3,891.27 |
| Automobile Maintenance | \$1,525.91 | \$0.00 | \$1,525.91 |
| Waste Disposal & Recycling | \$3,887.12 | \$0.00 | \$3,887.12 |
| Equipment Maintenance | \$1,116.56 | \$0.00 | \$1,116.56 |
| Office / Facility Rental | \$71,221.15 | \$0.00 | \$71,221.15 |
| Equipment Rental | \$2,853.80 | \$0.00 | \$2,853.80 |
| Other Services by Contract | \$0.00 | \$0.00 | \$0.00 |
| Legal Notices / Advertising | \$454.30 | \$0.00 | \$454.30 |
| Employee Relocation | \$13,582.52 | \$0.00 | \$13,582.52 |
| Business Meals / Expenses | \$1,131.29 | \$0.00 | \$1,131.29 |
| Photocopy Services | \$4,587.38 | \$0.00 | \$4,587.38 |
| Capital Grants | \$0.00 | \$0.00 | \$0.00 |
| Public Relations | \$0.00 | \$0.00 | \$0.00 |
| Dues & Licenses | \$2,829.25 | \$0.00 | \$2,829.25 |
| Conferences & Training | \$4,763.79 | \$0.00 | \$4,763.79 |
| Janitorial Service | \$11,866.80 | \$0.00 | \$11,866.80 |
| Building Maintenance | \$271.93 | \$0.00 | \$271.93 |
| Capital Outlay - Equipment | \$127,301.68 | (\$77,380.33) | \$49,921.35 |
| Transfers - Kronos Lease | \$6,193.32 | \$0.00 | \$6,193.32 |
| Transfers - State's Atty Fees | \$13,776.97 | \$0.00 | \$13,776.97 |
| Depreciation | \$0.00 | \$24,999.34 | \$24,999.34 |
| Fringe Benefits (allocated) | \$0.00 | \$199,382.61 | \$199,382.61 |
| Employee Recognition | \$0.00 | \$421.25 | \$421.25 |
| Less Administrative Income | (\$414,278.58) | <u>\$399,776.82</u> | <u>(\$14,501.76)</u> |
| Total Net Administrative Costs | <u>\$526,587.83</u> | <u>\$547,199.69</u> | \$1,073,787.52 |
| Basis of Allocation - Direct Salaries | | | <u>\$2,392,046.45</u> |
| Administrative Indirect Cost Rate | | | <u>44.89%</u> |

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

Head Start Program

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 05CH6105 / 14; Program Year 2008

Program Year: March 1, 2007 through February 29, 2008

| | Grant Amount | 12/01/06 to 11/30/07 | 12/01/07 to 11/30/08 | Cumulative Total |
|--|-----------------------|-------------------------|-------------------------|-----------------------|
| REVENUES: | | | | |
| Fed Grant - HHS | \$2,874,485.00 | \$2,090,123.63 | \$784,361.37 | \$2,874,485.00 |
| State Shared Revenue | \$0.00 | \$181.09 | \$0.00 | \$181.09 |
| Local Government Contributions | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Miscellaneous (incl. Donations) | \$0.00 | \$2,161.73 | \$2,137.66 | \$4,299.39 |
| Total Revenue | \$2,874,485.00 | \$2,092,466.45 | \$786,499.03 | \$2,878,965.48 |
| EXPENDITURES: | | | | |
| | <u>Direct Costs</u> | | | |
| Salaries | | \$1,070,398.46 | \$420,971.65 | \$1,491,370.11 |
| Fringe Benefits | | \$319,617.38 | \$138,804.26 | \$458,421.64 |
| Commodities | | \$66,266.00 | \$22,246.36 | \$88,512.36 |
| Services | | \$402,958.20 | \$115,997.95 | \$518,956.15 |
| Capital Outlay | | \$2,316.20 | \$38,383.00 | \$40,699.20 |
| Transfers | | \$8,181.73 | \$2,824.29 | \$11,006.02 |
| Total Direct Costs | | \$1,869,737.97 | \$739,227.51 | \$2,608,965.48 |
| | <u>Indirect Costs</u> | | | |
| Administration | | \$237,522.19 | \$32,477.81 | \$270,000.00 |
| Total Expenditures | | \$2,107,260.16 | \$771,705.32 | \$2,878,965.48 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | | (\$14,793.71) | \$14,793.71 | \$0.00 |

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

Head Start Program

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 05CH6105 / 15; Program Year 2009

Program Year: March 1, 2008 through February 28, 2009

| | Grant Amount | 12/01/07 to 11/30/08 | 12/01/08 to 11/30/09 | Cumulative Total |
|--|-----------------------|-------------------------|-------------------------|-----------------------|
| REVENUES: | | | | |
| Fed Grant - HHS | \$2,894,485.00 | \$2,198,406.09 | \$0.00 | \$2,198,406.09 |
| State Grant - IDHFS | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Local Government Contributions | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Miscellaneous (including Donations) | \$0.00 | \$5,300.23 | \$0.00 | \$5,300.23 |
| Total Revenue | \$2,894,485.00 | \$2,203,706.32 | \$0.00 | \$2,203,706.32 |
| EXPENDITURES: | | | | |
| | <u>Direct Costs</u> | | | |
| Salaries | | \$1,115,409.92 | \$0.00 | \$1,115,409.92 |
| Fringe Benefits | | \$307,281.42 | \$0.00 | \$307,281.42 |
| Commodities | | \$78,463.80 | \$0.00 | \$78,463.80 |
| Services | | \$492,359.21 | \$0.00 | \$492,359.21 |
| Capital Outlay | | \$4,009.12 | \$0.00 | \$4,009.12 |
| Transfers | | \$8,472.87 | \$0.00 | \$8,472.87 |
| Total Direct Costs | | \$2,005,996.34 | \$0.00 | \$2,005,996.34 |
| | <u>Indirect Costs</u> | | | |
| Administration | | \$212,039.33 | \$0.00 | \$212,039.33 |
| Total Expenditures | | \$2,218,035.67 | \$0.00 | \$2,218,035.67 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | | (\$14,329.35) | \$0.00 | (\$14,329.35) |

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

Early Head Start Program

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 05CH6105 / 14; Program Year 2008

Program Year: March 1, 2007 through February 29, 2008

| | Grant Amount | 12/01/06 to 11/30/07 | 12/01/07 to 11/30/08 | Cumulative Total |
|--|-----------------------|-------------------------|-------------------------|-----------------------|
| REVENUES: | | | | |
| Fed Grant - HHS | \$1,052,970.00 | \$819,742.68 | \$233,227.32 | \$1,052,970.00 |
| State Reimbursement | \$0.00 | \$39.75 | \$0.00 | \$39.75 |
| Miscellaneous | \$0.00 | \$898.73 | \$48.00 | \$946.73 |
| Total Revenue | \$1,052,970.00 | \$820,681.16 | \$233,275.32 | \$1,053,956.48 |
| EXPENDITURES: | | | | |
| | <u>Direct Costs</u> | | | |
| Salaries | | \$442,916.77 | \$123,920.50 | \$566,837.27 |
| Fringe Benefits | | \$139,383.51 | \$44,612.05 | \$183,995.56 |
| Commodities | | \$17,876.58 | \$4,526.26 | \$22,402.84 |
| Services | | \$178,536.49 | \$53,391.21 | \$231,927.70 |
| Capital Outlay | | \$995.72 | \$0.00 | \$995.72 |
| Transfers | | \$2,177.41 | \$619.98 | \$2,797.39 |
| Total Direct Costs | | \$781,886.48 | \$227,070.00 | \$1,008,956.48 |
| | <u>Indirect Costs</u> | | | |
| Administration | | \$42,356.03 | \$2,643.97 | \$45,000.00 |
| Total Expenditures | | \$824,242.51 | \$229,713.97 | \$1,053,956.48 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | | (\$3,561.35) | \$3,561.35 | \$0.00 |

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

Early Head Start Program

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 05CH6105 / 11 Program Year 2009

Program Year: March 1, 2008 through February 28, 2009

| | Grant Amount | 12/01/07 to 11/30/08 | 12/01/08 to 11/30/09 | Cumulative Total |
|--|-----------------------|-------------------------|-------------------------|---------------------|
| REVENUES: | | | | |
| Fed Grant - HHS | \$1,053,094.00 | \$810,765.97 | \$0.00 | \$810,765.97 |
| Miscellaneous | \$0.00 | \$226.86 | \$0.00 | \$226.86 |
| Total Revenue | \$1,053,094.00 | \$810,992.83 | \$0.00 | \$810,992.83 |
| EXPENDITURES: | | | | |
| | <u>Direct Costs</u> | | | |
| Salaries | | \$430,553.89 | \$0.00 | \$430,553.89 |
| Fringe Benefits | | \$129,229.34 | \$0.00 | \$129,229.34 |
| Commodities | | \$22,189.19 | \$0.00 | \$22,189.19 |
| Services | | \$191,666.14 | \$0.00 | \$191,666.14 |
| Capital Outlay | | \$2,149.13 | \$0.00 | \$2,149.13 |
| Transfers | | \$1,859.92 | \$0.00 | \$1,859.92 |
| Total Direct Costs | | \$777,647.61 | \$0.00 | \$777,647.61 |
| | <u>Indirect Costs</u> | | | |
| Administration | | \$33,704.89 | \$0.00 | \$33,704.89 |
| Total Expenditures | | \$811,352.50 | \$0.00 | \$811,352.50 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | | (\$359.67) | \$0.00 | (\$359.67) |

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

Ages 3-5 Full Day Head Start Program

SCHEDULE OF REVENUES AND EXPENDITURES

For the Fiscal Year ended 11/30/08

| | 12/01/07 to 11/30/08 | Cumulative Total |
|--|-------------------------|----------------------|
| REVENUES: | | |
| IL DHS | \$0.00 | \$0.00 |
| IL DHFS | \$152,464.77 | \$152,464.77 |
| Program Income | \$31,583.66 | \$31,583.66 |
| Total Revenue | \$184,048.43 | \$184,048.43 |
| EXPENDITURES: | | |
| <u>Direct Costs</u> | | |
| Salaries | \$131,129.17 | \$131,129.17 |
| Fringe Benefits | \$27,099.45 | \$27,099.45 |
| Commodities | \$0.00 | \$0.00 |
| Services | \$0.00 | \$0.00 |
| Capital Outlay | \$0.00 | \$0.00 |
| Transfers to Full Day Head Start Program | \$0.00 | \$0.00 |
| Total Direct Costs | \$158,228.62 | \$158,228.62 |
| <u>Indirect Costs</u> | | |
| Administration | \$46,833.14 | \$46,833.14 |
| Return Unspent Grant | \$0.00 | \$0.00 |
| Total Expenditures | \$205,061.76 | \$205,061.76 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | (\$21,013.33) | (\$21,013.33) |

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

Infant / Toddler Full Day Head Start Program

SCHEDULE OF REVENUES AND EXPENDITURES

For the Fiscal Year ended 11/30/08

| | 12/01/07 to 11/30/08 | Cumulative Total |
|--|-------------------------|---------------------|
| REVENUES: | | |
| IL DHS | \$0.00 | \$0.00 |
| IL DHFS | \$40,157.88 | \$40,157.88 |
| Program Income | \$6,032.32 | \$6,032.32 |
| <hr/> | | |
| Total Revenue | \$46,190.20 | \$46,190.20 |
| <hr/> | | |
| EXPENDITURES: | | |
| <u>Direct Costs</u> | | |
| Salaries | \$0.00 | \$0.00 |
| Fringe Benefits | \$0.00 | \$0.00 |
| Commodities | \$0.00 | \$0.00 |
| Services | \$0.00 | \$0.00 |
| Capital Outlay | \$0.00 | \$0.00 |
| Transfers to Full Day Head Start Program | \$0.00 | \$0.00 |
| Total Direct Costs | \$0.00 | \$0.00 |
| <u>Indirect Costs</u> | | |
| Administration | \$0.00 | \$0.00 |
| Return Unspent Grant | \$0.00 | \$0.00 |
| <hr/> | | |
| Total Expenditures | \$0.00 | \$0.00 |
| <hr/> | | |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | \$46,190.20 | \$46,190.20 |

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

Subsidy Reserve

SCHEDULE OF REVENUES AND EXPENDITURES

For the fiscal year ended 11/30/08

| | 12/01/07 to 11/30/08 | Cumulative Total |
|--|-------------------------|---------------------|
| REVENUES: | | |
| State Grants: | | |
| IL Department of Human Services | \$0.00 | \$0.00 |
| IL Department of Healthcare & Family Serv | \$0.00 | \$0.00 |
| Charges for Services | \$0.00 | \$0.00 |
| Investment Interest | \$9,656.15 | \$9,656.15 |
| Transfers from PICE Grant | \$0.00 | \$0.00 |
| Total Revenue | \$9,656.15 | \$9,656.15 |
| EXPENDITURES: | | |
| <u>Direct Costs</u> | | |
| Salaries | \$0.00 | \$0.00 |
| Fringe Benefits | \$0.00 | \$0.00 |
| Commodities | \$0.00 | \$0.00 |
| Services | \$15,820.26 | \$15,820.26 |
| Capital Outlay | \$0.00 | \$0.00 |
| Total Direct Costs | \$15,820.26 | \$15,820.26 |
| <u>Indirect Costs</u> | | |
| Administration | \$0.00 | \$0.00 |
| Total Expenditures | \$15,820.26 | \$15,820.26 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | (\$6,164.11) | (\$6,164.11) |

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

Child and Adult Care Food Program

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 4226-00; Program Year 2008

RCDT 09010043P00

Program Year: October 1, 2007 through September 30, 2008

| | 12/01/07 to 11/30/08 | 12/01/08 to 11/30/09 | Cumulative Total |
|--|-------------------------|-------------------------|---------------------|
| REVENUES: | | | |
| Fed Grant Dept. of Agriculture (IL Board of Education) | \$230,812.27 | \$0.00 | \$230,812.27 |
| Total Revenue | \$230,812.27 | \$0.00 | \$230,812.27 |
| EXPENDITURES: | | | |
| <u>Direct Costs</u> | | | |
| Salaries | \$0.00 | \$0.00 | \$0.00 |
| Fringe Benefits | \$0.00 | \$0.00 | \$0.00 |
| Commodities | \$90,985.65 | \$0.00 | \$90,985.65 |
| Services | \$139,485.46 | \$0.00 | \$139,485.46 |
| Capital Outlay | \$0.00 | \$0.00 | \$0.00 |
| Total Direct Costs | \$230,471.11 | \$0.00 | \$230,471.11 |
| <u>Indirect Costs</u> | | | |
| Administration | \$0.00 | \$0.00 | \$0.00 |
| Total Expenditures | \$230,471.11 | \$0.00 | \$230,471.11 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | \$341.16 | \$0.00 | \$341.16 |

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

Illinois State Board of Education Pre-Kindergarten Grant

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 3705-00; Program Year 2008
RCDT 09010043P00

| | Program Year: <u>July 1, 2007</u> | through | <u>June 30, 2008</u> | |
|--|-----------------------------------|-------------------------|-------------------------|---------------------|
| | Grant Amount | 12/01/06 to 11/30/07 | 12/01/07 to 11/30/08 | Cumulative Total |
| REVENUES: | | | | |
| IL State Board of Education | \$159,101.00 | \$51,488.00 | \$107,613.00 | \$159,101.00 |
| Total Revenue | \$159,101.00 | \$51,488.00 | \$107,613.00 | \$159,101.00 |
| EXPENDITURES: | | | | |
| | <u>Direct Costs</u> | | | |
| | | \$55,601.04 | \$66,973.88 | \$122,574.92 |
| | | \$12,898.38 | \$19,554.27 | \$32,452.65 |
| | | \$603.00 | \$1,304.08 | \$1,907.08 |
| | | \$612.62 | \$1,553.73 | \$2,166.35 |
| | | \$0.00 | \$0.00 | \$0.00 |
| Total Direct Costs | | \$69,715.04 | \$89,385.96 | \$159,101.00 |
| | <u>Indirect Costs</u> | | | |
| | | \$0.00 | \$0.00 | \$0.00 |
| Total Expenditures | | \$69,715.04 | \$89,385.96 | \$159,101.00 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | | (\$18,227.04) | \$18,227.04 | \$0.00 |

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

Illinois State Board of Education Pre-Kindergarten Grant

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 3705-00; Program Year 2009
RCDT 09010043P00

| | Program Year: <u>July 1, 2008</u> | through | <u>June 30, 2009</u> | |
|--|-----------------------------------|-------------------------|-------------------------|---------------------|
| | Grant Amount | 12/01/07 to 11/30/08 | 12/01/08 to 11/30/09 | Cumulative Total |
| REVENUES: | | | | |
| IL State Board of Education | \$162,283.00 | \$53,032.00 | \$0.00 | \$53,032.00 |
| Total Revenue | \$162,283.00 | \$53,032.00 | \$0.00 | \$53,032.00 |
| EXPENDITURES: | | | | |
| | <u>Direct Costs</u> | | | |
| Salaries | | \$73,858.72 | \$0.00 | \$73,858.72 |
| Fringe Benefits | | \$18,014.52 | \$0.00 | \$18,014.52 |
| Commodities | | \$836.79 | \$0.00 | \$836.79 |
| Services | | \$2,089.76 | \$0.00 | \$2,089.76 |
| Capital Outlay | | \$0.00 | \$0.00 | \$0.00 |
| Total Direct Costs | | \$94,799.79 | \$0.00 | \$94,799.79 |
| | <u>Indirect Costs</u> | | | |
| Administration | | \$0.00 | \$0.00 | \$0.00 |
| Total Expenditures | | \$94,799.79 | \$0.00 | \$94,799.79 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | | (\$41,767.79) | \$0.00 | (\$41,767.79) |

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

Pre School for All Initiative

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 3705-70 Program Year 2008
RCDT 09010043P00

Program Year: July 1, 2007 through June 30, 2008

| | Grant Amount | 12/01/06 to 11/30/07 | 12/01/07 to 11/30/08 | Cumulative Total |
|--|-----------------------|-------------------------|-------------------------|---------------------|
| REVENUES: | | | | |
| IL State Board of Education | \$480,000.00 | \$160,000.00 | \$320,000.00 | \$480,000.00 |
| Miscellaneous | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Revenue | \$480,000.00 | \$160,000.00 | \$320,000.00 | \$480,000.00 |
| EXPENDITURES: | | | | |
| | <u>Direct Costs</u> | | | |
| Salaries | | \$95,980.02 | \$217,592.45 | \$313,572.47 |
| Fringe Benefits | | \$22,293.07 | \$80,834.91 | \$103,127.98 |
| Commodities | | \$5,025.91 | \$7,558.25 | \$12,584.16 |
| Services | | \$3,520.18 | \$46,013.97 | \$49,534.15 |
| Capital Outlay | | \$0.00 | \$1,181.24 | \$1,181.24 |
| Transfers | | \$0.00 | \$0.00 | \$0.00 |
| Total Direct Costs | | \$126,819.18 | \$353,180.82 | \$480,000.00 |
| | <u>Indirect Costs</u> | | | |
| Administration | | \$0.00 | \$0.00 | \$0.00 |
| Total Expenditures | | \$126,819.18 | \$353,180.82 | \$480,000.00 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | | \$33,180.82 | (\$33,180.82) | \$0.00 |

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

Pre School for All Initiative

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 3705-70 Program Year 2009
RCDT 09010043P00

Program Year: July 1, 2008 through June 30, 2009

| | Grant Amount | 12/01/07 to 11/30/08 | 12/01/08 to 11/30/09 | Cumulative Total |
|--|-----------------------|-------------------------|-------------------------|----------------------|
| REVENUES: | | | | |
| IL State Board of Education | \$489,600.00 | \$160,000.00 | \$0.00 | \$160,000.00 |
| Miscellaneous | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Revenue | \$489,600.00 | \$160,000.00 | \$0.00 | \$160,000.00 |
| EXPENDITURES: | | | | |
| | <u>Direct Costs</u> | | | |
| Salaries | | \$127,561.26 | \$0.00 | \$127,561.26 |
| Fringe Benefits | | \$37,576.80 | \$0.00 | \$37,576.80 |
| Commodities | | \$3,292.46 | \$0.00 | \$3,292.46 |
| Services | | \$4,573.48 | \$0.00 | \$4,573.48 |
| Capital Outlay | | \$0.00 | \$0.00 | \$0.00 |
| Transfers | | \$0.00 | \$0.00 | \$0.00 |
| Total Direct Costs | | \$173,004.00 | \$0.00 | \$173,004.00 |
| | <u>Indirect Costs</u> | | | |
| Administration | | \$0.00 | \$0.00 | \$0.00 |
| Total Expenditures | | \$173,004.00 | \$0.00 | \$173,004.00 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | | (\$13,004.00) | \$0.00 | (\$13,004.00) |

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

Champaign Mental Health Board
Developmental Disabilities Counseling
Program Year 2008

SCHEDULE OF REVENUES AND EXPENDITURES

| | Program Year: | <u>July 1, 2007</u> | through | <u>June 30, 2008</u> |
|--|-----------------------|-------------------------|-------------------------|----------------------|
| | Grant Amount | 12/01/06 to 11/30/07 | 12/01/07 to 11/30/08 | Cumulative Total |
| REVENUES: | | | | |
| Champaign County: Developmental Disabilities Bd | \$20,382.00 | \$8,495.00 | \$11,887.00 | \$20,382.00 |
| Total Revenue | \$20,382.00 | \$8,495.00 | \$11,887.00 | \$20,382.00 |
| EXPENDITURES: | | | | |
| | <u>Direct Costs</u> | | | |
| Salaries | | \$7,893.58 | \$7,933.78 | \$15,827.36 |
| Fringe Benefits | | \$1,890.42 | \$2,664.22 | \$4,554.64 |
| Commodities | | \$0.00 | \$0.00 | \$0.00 |
| Services | | \$0.00 | \$0.00 | \$0.00 |
| Capital Outlay | | \$0.00 | \$0.00 | \$0.00 |
| Total Direct Costs | | \$9,784.00 | \$10,598.00 | \$20,382.00 |
| | <u>Indirect Costs</u> | | | |
| Administration | | \$0.00 | \$0.00 | \$0.00 |
| Total Expenditures | | \$9,784.00 | \$10,598.00 | \$20,382.00 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | | (\$1,289.00) | \$1,289.00 | \$0.00 |

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

Champaign Mental Health Board
Developmental Disabilities Counseling
Program Year 2009

SCHEDULE OF REVENUES AND EXPENDITURES

| | Program Year: | <u>July 1, 2008</u> | through | <u>June 30, 2009</u> |
|--|-----------------------|-------------------------|-------------------------|----------------------|
| | Grant Amount | 12/01/07 to 11/30/08 | 12/01/08 to 11/30/09 | Cumulative Total |
| REVENUES: | | | | |
| Champaign County: Developmental Disabilities Bd | \$21,482.00 | \$8,950.00 | \$0.00 | \$8,950.00 |
| Total Revenue | \$21,482.00 | \$8,950.00 | \$0.00 | \$8,950.00 |
| EXPENDITURES: | | | | |
| | <u>Direct Costs</u> | | | |
| Salaries | | \$10,127.68 | \$0.00 | \$10,127.68 |
| Fringe Benefits | | \$2,278.45 | \$0.00 | \$2,278.45 |
| Commodities | | \$0.00 | \$0.00 | \$0.00 |
| Services | | \$0.00 | \$0.00 | \$0.00 |
| Capital Outlay | | \$0.00 | \$0.00 | \$0.00 |
| Total Direct Costs | | \$12,406.13 | \$0.00 | \$12,406.13 |
| | <u>Indirect Costs</u> | | | |
| Administration | | \$0.00 | \$0.00 | \$0.00 |
| Total Expenditures | | \$12,406.13 | \$0.00 | \$12,406.13 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | | (\$3,456.13) | \$0.00 | (\$3,456.13) |

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

Economic Development Loan Fund Programs

COMBINING SCHEDULE OF REVENUES AND EXPENDITURES

For the fiscal year ended 11/30/08

| | Community Services Block Grant and Special Projects | Community Development Assistance Program | Community Development Recaptured | HUD H.O.M.E. Program | CSBG Pass-Through Loans | County Housing Rehabilitation | Total All Loan Programs |
|--|---|--|--|----------------------------|-------------------------------|-------------------------------------|-------------------------------|
| REVENUES: | | | | | | | |
| Federal Grants: | | | | | | | |
| Dept. of HHS (IL DCEO) | \$56,500.00 | \$0.00 | \$0.00 | \$0.00 | \$32,765.00 | \$0.00 | \$89,265.00 |
| Dept. of HUD (Urbana) | \$0.00 | \$0.00 | \$0.00 | \$111,688.97 | \$0.00 | \$0.00 | \$111,688.97 |
| Investment & Loan Interest | \$70,876.45 | \$0.00 | \$149,385.14 | \$0.00 | \$0.00 | \$11,112.03 | \$231,373.62 |
| Bad Debts Reduction | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Miscellaneous | \$5,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$5,000.00 |
| Total Revenue | \$132,376.45 | \$0.00 | \$149,385.14 | \$111,688.97 | \$32,765.00 | \$11,112.03 | \$437,327.59 |
| EXPENDITURES: | | | | | | | |
| <u>Direct Costs</u> | | | | | | | |
| Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Bad Debts | \$75,938.31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$9,751.18 | \$85,689.49 |
| Transfers Out | \$68,418.29 | \$0.00 | \$50,156.51 | \$0.00 | \$0.00 | \$41,726.16 | \$160,300.96 |
| Total Direct Costs | \$144,356.60 | \$0.00 | \$50,156.51 | \$0.00 | \$0.00 | \$51,477.34 | \$245,990.45 |
| Total Expenditures | \$144,356.60 | \$0.00 | \$50,156.51 | \$0.00 | \$0.00 | \$51,477.34 | \$245,990.45 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | (\$11,980.15) | \$0.00 | \$99,228.63 | \$111,688.97 | \$32,765.00 | (\$40,365.31) | \$191,337.14 |
| LOANS MADE: | | | | | | | |
| Revolving Loan Funds | \$343,200.00 | \$0.00 | \$0.00 | \$0.00 | \$11,500.00 | \$120,000.00 | \$474,700.00 |
| CDAP Recaptured | \$0.00 | \$0.00 | \$950,000.00 | \$0.00 | \$0.00 | \$0.00 | \$950,000.00 |
| Housing Rehabilitation | \$0.00 | \$0.00 | \$0.00 | \$123,018.47 | \$0.00 | \$23,420.00 | \$146,438.47 |
| Total Loans Made | \$343,200.00 | \$0.00 | \$950,000.00 | \$123,018.47 | \$11,500.00 | \$143,420.00 | \$1,571,138.47 |