

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

	----- 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

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NOVEMBER 30, 2008

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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

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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
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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

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	/----- Capital Projects Funds -----\ -----				Total Non-Major Governmental Funds
	Highway Facility Construction Fund	Nursing Home Construction Fund	Court Complex Construction Fund	Jail Construction Fund	
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

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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
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

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	----- 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

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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

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

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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

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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

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	Capital Projects Funds -----\				Total Non-Major Governmental Funds
	Highway Facility Construction Fund	Nursing Home Construction Fund	Court Complex Construction Fund	Jail Construction Fund	
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 NET ASSETS
 NOVEMBER 30, 2008

	Self-Funded Insurance Fund	Employee Health Insurance Fund	Total Internal Service Funds
<u>ASSETS</u>			
CURRENT ASSETS:			
Cash	\$734,423	\$182,936	\$917,359
Investments	0	0	0
Receivables, Net of Uncollectible Amounts:			
Intergovernmental	337	0	337
Accrued Interest	0	0	0
Other	8,828	1,682	10,510
Due From Other Funds	191,449	9,464	200,913
Total Assets	<u>935,037</u>	<u>194,082</u>	<u>1,129,119</u>
<u>LIABILITIES</u>			
CURRENT LIABILITIES:			
Accounts Payable	8,710	102	8,812
Due to Other Funds	0	68	68
Funds Held for Others	0	85,368	85,368
Deferred Revenues	0	0	0
NONCURRENT LIABILITIES:			
Estimated Claims Payable	2,555,090	0	2,555,090
Total Liabilities	<u>2,563,800</u>	<u>85,538</u>	<u>2,649,338</u>
<u>NET ASSETS</u>			
Unrestricted	<u>(1,628,763)</u>	<u>108,544</u>	<u>(1,520,219)</u>
Total Net Assets	<u><u>(1,628,763)</u></u>	<u><u>108,544</u></u>	<u><u>(1,520,219)</u></u>

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>	<u>113,608</u>	<u>(914,731)</u>
NET ASSETS--End of Year	<u><u>(1,628,763)</u></u>	<u><u>108,544</u></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

	<u>Balance</u> <u>11/30/07</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <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>