

COMBINING STATEMENTS

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
NOVEMBER 30, 2009

	----- 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	\$690,119	\$399,757	\$378,627	\$468	\$486,906	\$52,023	\$61,361	\$5,106
Investments	0	0	0	0	150,000	0	100,000	0
Receivables, Net of Uncollectible:								
Property Taxes	0	0	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0	0	0
Program Loans--Current Portion	428,745	0	0	0	0	0	0	0
Accrued Interest	10,688	0	0	0	329	0	0	0
Other	0	0	0	0	0	0	0	0
Due From Other Funds	0	23,544	0	0	18,525	0	0	0
Program Loans Receivable--Long Term	5,132,289	0	0	0	0	0	0	0
Total Assets	6,261,841	423,301	378,627	468	655,760	52,023	161,361	5,106
LIABILITIES AND FUND BALANCES								
LIABILITIES:								
Accrued Salaries Payable	0	0	0	0	2,973	0	0	0
Accounts Payable	160	0	0	468	6,383	693	0	0
Intergovernmental Payable	0	0	0	0	0	0	0	0
Due To Other Funds	6,293	70,441	0	0	804	0	0	0
Funds Held For Others	0	0	0	0	0	0	0	0
Deferred Revenues	996	0	0	0	0	0	0	0
Advances from Other Funds	197,500	0	0	0	0	0	0	0
Total Liabilities	204,949	70,441	0	468	10,160	693	0	0
FUND BALANCES (DEFICITS):								
Reserved for Debt Service	0	0	0	0	0	0	0	0
Reserved for Long Term Receivables	5,132,289	0	0	0	0	0	0	0
Unreserved, Undesignated	924,603	352,860	378,627	0	645,600	51,330	161,361	5,106
Total Fund Balances (Deficits)	6,056,892	352,860	378,627	0	645,600	51,330	161,361	5,106
Total Liabilities & Fund Balances	6,261,841	423,301	378,627	468	655,760	52,023	161,361	5,106

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
NOVEMBER 30, 2009

	----- 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	\$61,747	\$67,732	\$86,943	\$144,861	\$630,563	\$132,640	\$59,161	\$304,771
Investments	0	0	0	0	1,420,000	0	0	0
Receivables, Net of Uncollectible:								
Property Taxes	0	0	0	0	0	0	0	0
Intergovernmental	0	0	15,765	0	354,926	0	612	0
Program Loans--Current Portion	0	0	0	0	0	0	0	0
Accrued Interest	0	0	0	0	3,198	0	0	0
Other	0	0	1,131	0	0	0	0	0
Due From Other Funds	0	0	0	0	1,817,537	0	0	0
Program Loans Receivable--Long Term	0	0	0	0	0	0	0	0
Total Assets	61,747	67,732	103,839	144,861	4,226,224	132,640	59,773	304,771
LIABILITIES AND FUND BALANCES								
LIABILITIES:								
Accrued Salaries Payable	2,075	0	10,973	932	0	0	0	0
Accounts Payable	589	0	8,571	2,651	1,070	0	43	4,791
Intergovernmental Payable	0	0	0	0	0	0	2,529	0
Due To Other Funds	384	223	5,510	13,717	81,869	0	0	26,144
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	3,048	223	25,054	17,300	82,939	0	2,572	30,935
FUND BALANCES (DEFICITS):								
Reserved for Debt Service	0	0	0	0	1,838,179	0	0	0
Reserved for Long Term Receivables	0	0	0	0	0	0	0	0
Unreserved, Undesignated	58,699	67,509	78,785	127,561	2,305,106	132,640	57,201	273,836
Total Fund Balances (Deficits)	58,699	67,509	78,785	127,561	4,143,285	132,640	57,201	273,836
Total Liabilities & Fund Balances	61,747	67,732	103,839	144,861	4,226,224	132,640	59,773	304,771

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NON-MAJOR GOVERNMENTAL FUNDS
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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	Court Document Storage Fund
ASSETS								
Cash	\$153,145	\$816,483	\$4,091	\$1,284	\$18,512	\$297,346	\$39,263	\$419,089
Investments	382,000	0	0	0	0	0	0	0
Receivables, Net of Uncollectible:								
Property Taxes	0	0	0	0	0	0	0	0
Intergovernmental	0	0	488	0	0	0	0	0
Program Loans--Current Portion	0	0	0	0	0	0	0	0
Accrued Interest	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
Due From Other Funds	0	0	0	0	0	0	0	0
Program Loans Receivable--Long Term	0	0	0	0	0	0	0	0
Total Assets	535,145	816,483	4,579	1,284	18,512	297,346	39,263	419,089
LIABILITIES AND FUND BALANCES								
LIABILITIES:								
Accrued Salaries Payable	0	0	0	0	0	0	0	3,329
Accounts Payable	34	11,302	0	0	0	840	0	60
Intergovernmental Payable	0	0	0	0	0	0	0	0
Due To Other Funds	4,383	59,150	0	0	0	14,320	0	936
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	4,417	70,452	0	0	0	15,160	0	4,325
FUND BALANCES (DEFICITS):								
Reserved for Debt Service	0	0	0	0	0	0	0	0
Reserved for Long Term Receivables	0	0	0	0	0	0	0	0
Unreserved, Undesignated	530,728	746,031	4,579	1,284	18,512	282,186	39,263	414,764
Total Fund Balances (Deficits)	530,728	746,031	4,579	1,284	18,512	282,186	39,263	414,764
Total Liabilities & Fund Balances	535,145	816,483	4,579	1,284	18,512	297,346	39,263	419,089

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COMBINING BALANCE SHEET
NOVEMBER 30, 2009

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	----- Special Revenue Funds -----							
	Court Services Drug Forfeitures Fund	Victim Advocacy Grant Fund	Juvenile Intervention Services Fund	Child Advocacy Center Fund	Juvenile Information Sharing Sys Grant Fund	Drug Courts Program Fund	County Public Health Fund	Early Childhood Fund
ASSETS								
Cash	\$0	\$0	\$12,426	\$4,573	\$6,855	\$31,184	\$394,567	\$523,846
Investments	0	0	0	0	0	0	100,000	0
Receivables, Net of Uncollectible:								
Property Taxes	0	0	0	0	0	0	895,100	0
Intergovernmental	0	0	0	5,702	0	0	51,530	293,079
Program Loans--Current Portion	0	0	0	0	0	0	0	0
Accrued Interest	0	0	0	0	0	0	219	0
Other	0	0	0	0	0	0	3,075	1,045
Due From Other Funds	0	0	0	0	0	0	0	0
Program Loans Receivable--Long Term	0	0	0	0	0	0	0	0
Total Assets	0	0	12,426	10,275	6,855	31,184	1,444,491	817,970
LIABILITIES AND FUND BALANCES								
LIABILITIES:								
Accrued Salaries Payable	0	1,838	0	3,535	0	0	195	134,222
Accounts Payable	0	0	0	991	0	0	290,523	66,897
Intergovernmental Payable	0	0	0	0	0	0	0	0
Due To Other Funds	0	5,266	0	1,004	0	0	48	79,160
Funds Held For Others	0	0	0	0	0	0	0	0
Deferred Revenues	0	0	0	0	0	0	895,100	0
Advances from Other Funds	0	0	0	0	0	0	0	0
Total Liabilities	0	7,104	0	5,530	0	0	1,185,866	280,279
FUND BALANCES (DEFICITS):								
Reserved for Debt Service	0	0	0	0	0	0	0	0
Reserved for Long Term Receivables	0	0	0	0	0	0	0	0
Unreserved, Undesignated	0	(7,104)	12,426	4,745	6,855	31,184	258,625	537,691
Total Fund Balances (Deficits)	0	(7,104)	12,426	4,745	6,855	31,184	258,625	537,691
Total Liabilities & Fund Balances	0	0	12,426	10,275	6,855	31,184	1,444,491	817,970

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NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
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	----- Special Revenue Funds -----						
	County Highway Fund	County Bridge Fund	Highway Federal Aid Matching Fund	Capital Asset Replacement Fund	Tort Immunity Fund	Illinois Municipal Retirement Fund	Social Security Fund
ASSETS							
Cash	\$272,819	\$1,208,979	\$334,430	\$770,782	\$0	\$1,062,942	\$184,531
Investments	92,000	0	0	0	0	377,000	0
Receivables, Net of Uncollectible:							
Property Taxes	1,882,553	959,035	7,104	0	1,072,699	2,539,798	1,539,682
Intergovernmental	0	0	0	0	21	1,303	1,449
Program Loans--Current Portion	0	0	0	0	0	0	0
Accrued Interest	434	0	0	0	0	915	0
Other	0	0	0	0	0	0	0
Due From Other Funds	105,123	0	0	105,171	535	289,153	345,792
Program Loans Receivable--Long Term	0	0	0	0	0	0	0
Total Assets	2,352,929	2,168,014	341,534	875,953	1,073,255	4,271,111	2,071,454
LIABILITIES AND FUND BALANCES							
LIABILITIES:							
Accrued Salaries Payable	48,066	0	0	0	0	0	0
Accounts Payable	27,091	89,101	0	4,611	0	134,261	115,392
Intergovernmental Payable	0	0	0	0	0	0	0
Due To Other Funds	81,696	0	0	0	308,889	0	0
Funds Held For Others	0	0	0	0	0	0	0
Deferred Revenues	1,882,553	959,035	7,104	0	1,072,699	2,539,798	1,539,682
Advances from Other Funds	0	0	0	0	0	0	0
Total Liabilities	2,039,406	1,048,136	7,104	4,611	1,381,588	2,674,059	1,655,074
FUND BALANCES (DEFICITS):							
Reserved for Debt Service	0	0	0	0	0	432,294	0
Reserved for Long Term Receivables	0	0	0	0	0	0	0
Unreserved, Undesignated	313,523	1,119,878	334,430	871,342	(308,333)	1,164,758	416,380
Total Fund Balances (Deficits)	313,523	1,119,878	334,430	871,342	(308,333)	1,597,052	416,380
Total Liabilities & Fund Balances	2,352,929	2,168,014	341,534	875,953	1,073,255	4,271,111	2,071,454

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
NOVEMBER 30, 2009

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	/----- Debt Service Funds -----\ -----\			/----- Capital Projects Funds -----\ -----\			Total Non-Major Governmental Funds
	1995 Jail Bond Debt Service Fund	2003 Nursing Home Bond Debt Service Fund	2007 Highway Facility Bond Debt Service Fund	Highway Facility Construction Fund	Nursing Home Construction Fund	Court Complex Construction Fund	
ASSETS							
Cash	\$7,090	\$1,377,227	\$119,973	\$154,782	\$109,488	\$1,525,297	\$13,413,789
Investments	0	189,000	0	0	0	0	2,810,000
Receivables, Net of Uncollectible:							
Property Taxes	0	1,585,632	0	0	0	0	10,481,603
Intergovernmental	0	0	0	0	0	0	724,875
Program Loans--Current Portion	0	0	0	0	0	0	428,745
Accrued Interest	0	459	0	0	0	0	16,242
Other	0	0	0	0	7,107	955	13,313
Due From Other Funds	0	0	53,217	0	0	0	2,758,597
Program Loans Receivable--Long Term	0	0	0	0	0	0	5,132,289
Total Assets	7,090	3,152,318	173,190	154,782	116,595	1,526,252	35,779,453
LIABILITIES AND FUND BALANCES							
LIABILITIES:							
Accrued Salaries Payable	0	0	0	0	0	0	208,138
Accounts Payable	0	0	0	0	67,187	105,198	938,907
Intergovernmental Payable	0	0	0	0	0	0	2,529
Due To Other Funds	0	0	0	0	0	0	760,237
Funds Held For Others	0	0	0	0	0	0	0
Deferred Revenues	0	1,585,632	0	0	0	0	10,482,599
Advances from Other Funds	0	0	0	0	0	0	197,500
Total Liabilities	0	1,585,632	0	0	67,187	105,198	12,589,910
FUND BALANCES (DEFICITS):							
Reserved for Debt Service	0	0	0	0	0	0	2,270,473
Reserved for Long Term Receivables	0	0	0	0	0	0	5,132,289
Unreserved, Undesignated	7,090	1,566,686	173,190	154,782	49,408	1,421,054	15,786,781
Total Fund Balances (Deficits)	7,090	1,566,686	173,190	154,782	49,408	1,421,054	23,189,543
Total Liabilities & Fund Balances	7,090	3,152,318	173,190	154,782	116,595	1,526,252	35,779,453

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, 2009

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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	230,851	4,430	0	0	0	0	0	51,822
Fines & Forfeitures	0	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0	0
Charges for Services	0	315,836	0	8,488	146,676	36,129	66,780	0
Interest on Program Loans	243,371	0	0	0	0	0	0	0
Investment Earnings	984	586	913	0	2,905	158	1,954	130
Miscellaneous	4,409	0	0	0	89,562	0	0	0
Total Revenues	479,615	320,852	913	8,488	239,143	36,287	68,734	51,952
EXPENDITURES:								
Current: General Government	0	283,021	0	9,009	215,228	26,117	0	0
Justice & Public Safety	0	0	0	0	0	0	0	0
Health	0	0	0	0	0	0	0	0
Education	0	0	0	0	0	0	0	0
Social Services	0	0	0	0	0	0	0	0
Development	1,672	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	1,672	283,021	0	9,009	215,228	26,117	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	477,943	37,831	913	(521)	23,915	10,170	68,734	51,952
OTHER FINANCING SOURCES (USES):								
Transfers In	0	0	0	0	0	0	0	0
Transfers Out	(105,775)	(66,809)	0	0	0	(15,000)	0	(59,528)
Net Other Financing Sources (Uses)	(105,775)	(66,809)	0	0	0	(15,000)	0	(59,528)
NET CHANGE IN FUND BALANCE	372,168	(28,978)	913	(521)	23,915	(4,830)	68,734	(7,576)
FUND BALANCES (DEFICITS)--Beginning of Year	5,684,724	381,838	377,714	521	621,685	56,160	92,627	12,682
FUND BALANCES (DEFICITS)--End of Year	6,056,892	352,860	378,627	0	645,600	51,330	161,361	5,106

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, 2009

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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	4,256,357	0	0	0
Intergovernmental Revenue	0	300	201,874	0	0	0	0	0
Fines & Forfeitures	0	0	3,265	0	0	0	23,925	0
Licenses & Permits	0	2,050	217,963	0	0	0	0	0
Charges for Services	23,258	0	47,663	70,747	0	0	0	161,198
Interest on Program Loans	0	0	0	0	0	0	0	0
Investment Earnings	104	140	210	380	17,380	307	181	1,254
Miscellaneous	6,775	0	3,360	0	0	0	0	0
Total Revenues	30,137	2,490	474,335	71,127	4,273,737	307	24,106	162,452
EXPENDITURES:								
Current: General Government	63,204	3,147	0	0	0	0	0	0
Justice & Public Safety	0	0	471,379	74,370	496,603	221,378	23,791	159,130
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	651,360	0	0	0
Interest & Fiscal Charges	0	0	0	0	1,634,950	0	0	0
Total Expenditures	63,204	3,147	471,379	74,370	2,782,913	221,378	23,791	159,130
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(33,067)	(657)	2,956	(3,243)	1,490,824	(221,071)	315	3,322
OTHER FINANCING SOURCES (USES):								
Transfers In	43,026	0	0	0	70,200	225,684	0	0
Transfers Out	0	(1,532)	0	(13,447)	(2,544,894)	0	0	(39,000)
Net Other Financing Sources (Uses)	43,026	(1,532)	0	(13,447)	(2,474,694)	225,684	0	(39,000)
NET CHANGE IN FUND BALANCE	9,959	(2,189)	2,956	(16,690)	(983,870)	4,613	315	(35,678)
FUND BALANCES (DEFICITS)--Beginning of Year	48,740	69,698	75,829	144,251	5,127,155	128,027	56,886	309,514
FUND BALANCES (DEFICITS)--End of Year	58,699	67,509	78,785	127,561	4,143,285	132,640	57,201	273,836

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, 2009

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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	Court Document Storage Fund
REVENUES:								
Property Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0	0	0	0
Intergovernmental Revenue	0	184	0	0	0	0	0	0
Fines & Forfeitures	0	0	25,041	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0	0
Charges for Services	57,912	287,157	0	0	10,197	0	36,418	161,616
Interest on Program Loans	0	0	0	0	0	0	0	0
Investment Earnings	4,102	1,792	33	3	29	718	266	3,072
Miscellaneous	0	961	0	0	0	24,870	0	0
Total Revenues	62,014	290,094	25,074	3	10,226	25,588	36,684	164,688
EXPENDITURES:								
Current: General Government	0	0	0	0	0	0	0	0
Justice & Public Safety	28,495	171,372	2,929	0	0	13,450	0	299,127
Health	0	0	0	0	0	0	0	0
Education	0	0	0	0	0	0	0	0
Social Services	0	0	0	0	0	0	0	0
Development	0	0	0	0	0	0	0	0
Highways & Bridges	0	0	0	0	0	0	0	0
Debt Service: Principal Retirement	0	0	0	0	0	0	0	0
Interest & Fiscal Charges	0	0	0	0	0	0	0	0
Total Expenditures	28,495	171,372	2,929	0	0	13,450	0	299,127
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	33,519	118,722	22,145	3	10,226	12,138	36,684	(134,439)
OTHER FINANCING SOURCES (USES):								
Transfers In	0	0	0	0	0	0	0	0
Transfers Out	0	(262,448)	(20,900)	0	0	0	(100,000)	0
Net Other Financing Sources (Uses)	0	(262,448)	(20,900)	0	0	0	(100,000)	0
NET CHANGE IN FUND BALANCE	33,519	(143,726)	1,245	3	10,226	12,138	(63,316)	(134,439)
FUND BALANCES (DEFICITS)--Beginning of Year	497,209	889,757	3,334	1,281	8,286	270,048	102,579	549,203
FUND BALANCES (DEFICITS)--End of Year	530,728	746,031	4,579	1,284	18,512	282,186	39,263	414,764

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, 2009

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	----- Special Revenue Funds -----							
	Court Services Drug Forfeitures Fund	Victim Advocacy Grant Fund	Juvenile Intervention Services Fund	Child Advocacy Center Fund	Juvenile Information Sharing Sys Grant Fund	Drug Courts Program Fund	County Public Health Fund	Early Childhood Fund
REVENUES:								
Property Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$874,046	\$0
Public Safety Sales Tax	0	0	0	0	0	0	0	0
Intergovernmental Revenue	0	25,688	0	188,036	4,000	0	270,268	4,991,742
Fines & Forfeitures	0	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	125,145	0
Charges for Services	0	0	0	0	0	22,603	0	44,262
Interest on Program Loans	0	0	0	0	0	0	0	0
Investment Earnings	0	0	42	23	10	37	5,837	912
Miscellaneous	0	0	0	5,387	0	2,385	261	30,072
Total Revenues	0	25,688	42	193,446	4,010	25,025	1,275,557	5,066,988
EXPENDITURES:								
Current: General Government	0	0	0	0	0	0	0	0
Justice & Public Safety	0	43,613	6,025	202,221	0	7,875	0	0
Health	0	0	0	0	0	0	1,486,378	0
Education	0	0	0	0	0	0	0	5,043,226
Social Services	0	0	0	0	0	0	0	0
Development	0	0	0	0	0	0	0	0
Highways & Bridges	0	0	0	0	0	0	0	0
Debt Service: Principal Retirement	0	0	0	0	0	0	0	0
Interest & Fiscal Charges	0	0	0	0	0	0	0	0
Total Expenditures	0	43,613	6,025	202,221	0	7,875	1,486,378	5,043,226
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0	(17,925)	(5,983)	(8,775)	4,010	17,150	(210,821)	23,762
OTHER FINANCING SOURCES (USES):								
Transfers In	0	18,847	0	0	1,098	0	45,000	0
Transfers Out	0	0	0	0	0	0	(14,583)	(15,176)
Net Other Financing Sources (Uses)	0	18,847	0	0	1,098	0	30,417	(15,176)
NET CHANGE IN FUND BALANCE	0	922	(5,983)	(8,775)	5,108	17,150	(180,404)	8,586
FUND BALANCES (DEFICITS)--Beginning of Year	0	(8,026)	18,409	13,520	1,747	14,034	439,029	529,105
FUND BALANCES (DEFICITS)--End of Year	0	(7,104)	12,426	4,745	6,855	31,184	258,625	537,691

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, 2009

Exhibit A-2
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----- Special Revenue Funds ----- \							
	County Highway Fund	County Bridge Fund	Highway Federal Aid Matching Fund	Capital Asset Replacement Fund	Tort Immunity Fund	Illinois Municipal Retirement Fund	Social Security Fund
REVENUES:							
Property Tax	\$1,840,875	\$938,475	\$7,725	\$0	\$1,049,345	\$2,431,357	\$1,539,224
Public Safety Sales Tax	0	0	0	0	0	0	0
Intergovernmental Revenue	0	50,723	0	0	0	124,000	0
Fines & Forfeitures	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0
Charges for Services	469,363	0	0	0	0	206,141	0
Interest on Program Loans	0	0	0	0	0	0	0
Investment Earnings	1,031	10,976	1,918	6,805	2	4,667	667
Miscellaneous	37,374	311	0	0	0	0	0
Total Revenues	2,348,643	1,000,485	9,643	6,805	1,049,347	2,766,165	1,539,891
EXPENDITURES:							
Current: General Government	0	0	0	63,365	185,444	394,776	270,912
Justice & Public Safety	0	0	0	49,855	1,013,505	1,730,906	1,196,899
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	1,573	2,546	29,701	20,537
Highways & Bridges	2,315,922	999,168	0	0	0	141,364	97,752
Debt Service: Principal Retirement	0	0	0	0	0	315,000	0
Interest & Fiscal Charges	0	0	0	0	0	100,475	0
Total Expenditures	2,315,922	999,168	0	114,793	1,201,495	2,712,222	1,586,100
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	32,721	1,317	9,643	(107,988)	(152,148)	53,943	(46,209)
OTHER FINANCING SOURCES (USES):							
Transfers In	0	0	0	115,171	0	0	0
Transfers Out	(106,433)	0	0	0	0	0	0
Net Other Financing Sources (Uses)	(106,433)	0	0	115,171	0	0	0
NET CHANGE IN FUND BALANCE	(73,712)	1,317	9,643	7,183	(152,148)	53,943	(46,209)
FUND BALANCES (DEFICITS)--Beginning of Year	387,235	1,118,561	324,787	864,159	(156,185)	1,543,109	462,589
FUND BALANCES (DEFICITS)--End of Year	313,523	1,119,878	334,430	871,342	(308,333)	1,597,052	416,380

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, 2009

	Self-Funded Insurance Fund	Employee Health Insurance Fund	Total Internal Service Funds
	<u> </u>	<u> </u>	<u> </u>
OPERATING REVENUES:			
Charges for Services	\$1,737,529	\$4,823,900	\$6,561,429
Miscellaneous	45,267	0	45,267
	<u> </u>	<u> </u>	<u> </u>
Total Operating Revenues	1,782,796	4,823,900	6,606,696
OPERATING EXPENSES:			
Salaries	20,388	0	20,388
Fringe Benefits	808,321	4,825,517	5,633,838
Commodities	231	0	231
Services	619,438	135	619,573
	<u> </u>	<u> </u>	<u> </u>
Total Operating Expenses	1,448,378	4,825,652	6,274,030
OPERATING INCOME (LOSS)	<u>334,418</u>	<u>(1,752)</u>	<u>332,666</u>
NON-OPERATING REVENUES (EXPENSES):			
Investment Earnings	1,388	499	1,887
	<u> </u>	<u> </u>	<u> </u>
Net Non-Operating Revenues (Expenses)	1,388	499	1,887
INCOME (LOSS) BEFORE TRANSFERS	335,806	(1,253)	334,553
Transfers In	0	0	0
Transfers Out	0	0	0
	<u> </u>	<u> </u>	<u> </u>
CHANGE IN NET ASSETS	335,806	(1,253)	334,553
NET ASSETS--Beginning of Year	<u>(1,628,763)</u>	<u>108,544</u>	<u>(1,520,219)</u>
NET ASSETS--End of Year	<u><u>(1,292,957)</u></u>	<u><u>107,291</u></u>	<u><u>(1,185,666)</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
ALL INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2009

	Self-Funded Insurance Fund	Employee Health Insurance Fund	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash Receipts from Other Funds and Employees for Services	\$1,665,391	\$4,829,427	\$6,494,818
Cash Receipts for Claims Reimbursements	54,087	0	54,087
Cash Payments to Employees for Services	(20,388)	0	(20,388)
Cash Payments to Suppliers for Goods and Services	(502,703)	(4,828,474)	(5,331,177)
Cash Payments for Claims	(701,180)	0	(701,180)
Net Cash Provided (Used) By Operating Activities	<u>495,207</u>	<u>953</u>	<u>496,160</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:			
Transfers/Loans Received From Other Funds	130,563	0	130,563
Transfers/Loans Paid To Other Funds	0	0	0
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	1,388	499	1,887
Net Cash Provided (Used) By Investment Activities	<u>1,388</u>	<u>499</u>	<u>1,887</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	627,158	1,452	628,610
Cash and Cash Equivalents at Beginning of Year	<u>734,423</u>	<u>182,936</u>	<u>917,359</u>
Cash and Cash Equivalents at End of Year	<u><u>1,361,581</u></u>	<u><u>184,388</u></u>	<u><u>1,545,969</u></u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:			
Operating Income (Loss)	\$334,418	(\$1,752)	\$332,666
Adjust For Non-Cash Revenue/Expense:			
Increase (Decrease) in Estimated Claims Payable	178,510	0	178,510
Adjust For Non-Revenue/Expense Cash Flows:			
Decrease (Increase) in Receivables	9,071	(1,921)	7,150
Decrease (Increase) in Due From Other Funds	(72,389)	7,448	(64,941)
Increase (Decrease) in Payables	45,597	1,267	46,864
Increase (Decrease) in Due To Other Funds	0	(64)	(64)
Increase (Decrease) in Unremitted Payroll Withholdings	0	(4,025)	(4,025)
Net Cash Provided (Used) By Operating Activities	<u><u>495,207</u></u>	<u><u>953</u></u>	<u><u>496,160</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, 2009

	Township Motor Fuel Tax Fund	Township Bridge Fund	Total Private Purpose Trust Funds
<u>ASSETS</u>			
Cash	\$15,761	\$101,103	\$116,864
Investments	780,000	75,000	855,000
Receivables:			
Intergovernmental	216,619	0	216,619
Accrued Interest	877	123	1,000
Other	0	0	0
Due From Other Funds	0	0	0
Total Assets	<u>1,013,257</u>	<u>176,226</u>	<u>1,189,483</u>
<u>LIABILITIES</u>			
Accounts Payable	0	0	0
Intergovernmental Payable	0	0	0
Due to Other Funds	0	0	0
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>
<u>NET ASSETS</u>			
Held in Trust for Other Governments	<u><u>1,013,257</u></u>	<u><u>176,226</u></u>	<u><u>1,189,483</u></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, 2009

	Township Motor Fuel Tax Fund	Township Bridge Fund	Total Private Purpose Trust Funds
ADDITIONS:			
Intergovernmental Revenue	\$2,161,979	\$61,462	\$2,223,441
Investment Earnings	6,118	1,871	7,989
Miscellaneous	0	0	0
Total Additions	2,168,097	63,333	2,231,430
DEDUCTIONS:			
Township Road & Bridge Maintenance:			
Salaries	0	0	0
Fringe Benefits	0	0	0
Commodities	0	0	0
Services	2,072,585	0	2,072,585
Capital Outlay	0	204,522	204,522
Total Deductions	2,072,585	204,522	2,277,107
CHANGE IN NET ASSETS	95,512	(141,189)	(45,677)
NET ASSETS--Beginning Of Year	917,745	317,415	1,235,160
NET ASSETS--End Of Year	1,013,257	176,226	1,189,483

COUNTY OF CHAMPAIGN, ILLINOIS
 ALL AGENCY FUNDS
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS
 NOVEMBER 30, 2009

	Garnishments Fund	Inheritance Tax Fund	Estate Fund	Property Condemnations Fund	County Collector Fund
<u>ASSETS</u>					
Cash	\$372	\$2,742,980	\$30,561	\$44,420	\$676,322
Investments	0	0	0	0	0
Receivables:					
Intergovernmental	0	0	0	0	168
Total Assets	372	2,742,980	30,561	44,420	676,490
<u>LIABILITIES</u>					
Intergovernmental Payable	0	2,742,980	0	0	573,832
Funds Held For Others	372	0	30,561	44,420	102,658
Total Liabilities	372	2,742,980	30,561	44,420	676,490
<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, 2009

	Circuit Clerk Fund	County Clerk Fund	Court Services Fund	Total Agency Funds
<u>ASSETS</u>				
Cash	\$195,679	\$313,584	\$9,351	\$4,013,269
Investments	1,800,032	73,656	0	1,873,688
Receivables:				
Intergovernmental	0	0	0	168
Total Assets	1,995,711	387,240	9,351	5,887,125
<u>LIABILITIES</u>				
Intergovernmental Payable	161,240	0	0	3,478,052
Funds Held For Others	1,834,471	387,240	9,351	2,409,073
Total Liabilities	1,995,711	387,240	9,351	5,887,125
<u>NET ASSETS</u>				
Held in Trust for Other Governments	0	0	0	0

COUNTY OF CHAMPAIGN, ILLINOIS
ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2009

	<u>Balance</u> <u>11/30/08</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>11/30/09</u>
<u>GARNISHMENTS FUND</u>				
ASSETS:				
Cash	\$0	\$127,455	\$127,083	\$372
Total Assets	0	127,455	127,083	372
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	0	127,455	127,083	372
Total Liabilities	0	127,455	127,083	372
<u>INHERITANCE TAX FUND</u>				
ASSETS:				
Cash	\$16,685	\$5,119,713	\$2,393,418	\$2,742,980
Investments	0	0	0	0
Total Assets	16,685	5,119,713	2,393,418	2,742,980
LIABILITIES:				
Intergovernmental Payable	\$16,685	\$5,119,713	\$2,393,418	\$2,742,980
Due To Other Funds	0	0	0	0
Total Liabilities	16,685	5,119,713	2,393,418	2,742,980
<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, 2009

	<u>Balance</u> <u>11/30/08</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>11/30/09</u>
<u>PROPERTY CONDEMNATIONS FUND</u>				
ASSETS:				
Cash	\$44,420	\$363,210	\$363,210	\$44,420
Investments	0	0	0	0
Total Assets	<u>44,420</u>	<u>363,210</u>	<u>363,210</u>	<u>44,420</u>
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	44,420	363,210	363,210	44,420
Total Liabilities	<u>44,420</u>	<u>363,210</u>	<u>363,210</u>	<u>44,420</u>
<u>COUNTY COLLECTOR FUND</u>				
ASSETS:				
Cash	\$8,487,202	\$279,632,210	\$287,443,090	\$676,322
Investments	0	0	0	0
Intergovernmental Receivable	24,621	286,752	311,205	168
Total Assets	<u>8,511,823</u>	<u>279,918,962</u>	<u>287,754,295</u>	<u>676,490</u>
LIABILITIES:				
Intergovernmental Payable	\$8,446,162	\$277,121,311	\$284,993,641	\$573,832
Due To Other Funds	0	0	0	0
Funds Held For Others	65,661	2,162,403	2,125,406	102,658
Total Liabilities	<u>8,511,823</u>	<u>279,283,714</u>	<u>287,119,047</u>	<u>676,490</u>
<u>CIRCUIT CLERK FUND</u>				
ASSETS:				
Cash	\$848,468	\$13,085,562	\$13,738,351	\$195,679
Investments	1,548,634	2,329,398	2,078,000	1,800,032
Total Assets	<u>2,397,102</u>	<u>15,414,960</u>	<u>15,816,351</u>	<u>1,995,711</u>
LIABILITIES:				
Intergovernmental Payable	\$117,083	\$6,758,026	\$6,713,869	\$161,240
Due To Other Funds	0	0	0	0
Funds Held For Others	2,280,019	7,742,174	8,187,722	1,834,471
Total Liabilities	<u>2,397,102</u>	<u>14,500,200</u>	<u>14,901,591</u>	<u>1,995,711</u>

COUNTY OF CHAMPAIGN, ILLINOIS
ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2009

	<u>Balance</u> <u>11/30/08</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>11/30/09</u>
<u>COUNTY CLERK FUND</u>				
ASSETS:				
Cash	\$230,663	\$3,349,701	\$3,266,780	\$313,584
Investments	43,190	150,472	120,006	73,656
Total Assets	<u>273,853</u>	<u>3,500,173</u>	<u>3,386,786</u>	<u>387,240</u>
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	273,853	2,899,032	2,785,645	387,240
Total Liabilities	<u>273,853</u>	<u>2,899,032</u>	<u>2,785,645</u>	<u>387,240</u>
<u>COURT SERVICES FUND</u>				
ASSETS:				
Cash	\$7,859	\$3,145	\$1,653	\$9,351
Total Assets	<u>7,859</u>	<u>3,145</u>	<u>1,653</u>	<u>9,351</u>
LIABILITIES:				
Funds Held For Others	\$7,859	\$3,145	\$1,653	\$9,351
Total Liabilities	<u>7,859</u>	<u>3,145</u>	<u>1,653</u>	<u>9,351</u>
<u>TOTAL ALL AGENCY FUNDS</u>				
ASSETS:				
Cash	\$9,665,858	\$301,680,996	\$307,333,585	\$4,013,269
Investments	1,591,824	2,479,870	2,198,006	1,873,688
Intergovernmental Receivable	24,621	286,752	311,205	168
Due From Other Funds	0	0	0	0
Total Assets	<u>11,282,303</u>	<u>304,447,618</u>	<u>309,842,796</u>	<u>5,887,125</u>
LIABILITIES:				
Intergovernmental Payable	\$8,579,930	\$288,999,050	\$294,100,928	\$3,478,052
Due To Other Funds	0	0	0	0
Funds Held For Others	2,702,373	13,297,419	13,590,719	2,409,073
Total Liabilities	<u>11,282,303</u>	<u>302,296,469</u>	<u>307,691,647</u>	<u>5,887,125</u>