

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, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$3,076,284	\$956,291
Investments	316,000	309,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	8,043,433	7,862,369
Intergovernmental	888,274	1,265,640
Accrued Interest	767	3,328
Other	39,812	31,925
Due From Other Funds	629,915	1,590,823
Inventories	25,372	24,015
Resident Trust Accounts	12,150	9,970
Total Assets	13,032,007	12,053,361
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	885,244	802,641
Accounts Payable	482,367	759,240
Intergovernmental Payable	0	0
Due To Other Funds	1,716,618	208,238
Funds Held For Others	12,150	9,970
Deferred Revenues	8,081,729	7,875,518
Total Liabilities	11,178,108	9,655,607
 FUND BALANCE:		
Reserved for Debt Service	267,241	260,394
Unreserved, Undesignated	1,586,658	2,137,360
Total Fund Balance	1,853,899	2,397,754
 Total Liabilities and Fund Balance	 13,032,007	 12,053,361

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, 2009

	2009				2008
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$8,635,834	\$8,635,834	\$8,491,132	\$8,475,028	\$7,922,987
Hotel / Motel Tax	31,857	31,857	19,300	19,300	29,916
County Auto Rental Tax	15,137	15,137	19,500	19,500	17,570
Intergovernmental Revenue	13,429,395	13,429,395	14,896,745	15,581,189	14,391,489
Fines & Forfeitures	993,693	993,693	941,670	1,149,500	887,348
Licenses & Permits	905,675	905,675	1,329,380	1,664,380	1,278,569
Charges for Services	4,226,052	4,226,052	4,086,598	4,218,823	3,893,681
Rents and Royalties	864,684	864,684	526,806	526,806	2,479,027
Investment Earnings	80,710	80,710	157,500	157,500	159,476
Miscellaneous	1,172,815	1,172,815	1,147,950	110,550	298,185
Total Revenues	30,355,852	30,355,852	31,616,581	31,922,576	31,358,248
EXPENDITURES:					
Current:					
Salaries	20,592,894	20,613,282	21,042,751	21,359,879	20,113,312
Fringe Benefits	2,463,523	2,471,406	2,505,239	2,482,447	2,256,710
Commodities	1,525,809	1,543,329	1,868,075	2,310,457	2,103,684
Services	6,248,358	6,264,202	6,768,893	7,050,447	6,271,891
Capital Outlay	286,420	286,420	366,068	106,500	3,232,352
Debt Service:					
Principal Retirement	197,500	197,500	197,500	197,500	192,500
Interest & Fiscal Charges	160,428	160,428	160,428	159,893	166,306
Total Expenditures	31,474,932	31,536,567	32,908,954	33,667,123	34,336,755
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,119,080)	(1,180,715)	(1,292,373)	(1,744,547)	(2,978,507)
OTHER FINANCING SOURCES (USES):					
Transfers In	1,793,523	1,855,158	2,301,748	1,965,462	2,328,516
Transfers Out	(1,218,298)	(1,218,298)	(1,221,358)	(220,915)	(264,755)
Net Other Financing Sources (Uses)	575,225	636,860	1,080,390	1,744,547	2,063,761
NET CHANGE IN FUND BALANCE	(543,855)	(543,855)	(211,983)	0	(914,746)
FUND BALANCE--Beginning of Year	2,397,754	2,397,754	2,397,754	2,397,754	3,312,500
FUND BALANCE--End of Year	1,853,899	1,853,899	2,185,771	2,397,754	2,397,754
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		1,853,899			

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, 2009

	2009				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	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	5,000
Licenses & Permits	38,315	38,315	40,250	40,250	34,844
Charges for Services	333	333	1,000	1,000	452
Rents and Royalties	274,441	274,441	256,000	256,000	254,599
Investment Earnings	0	0	0	0	0
Miscellaneous	9,131	9,131	1,500	1,500	295
Total Revenues	322,220	322,220	298,750	298,750	295,190
EXPENDITURES:					
General Government:					
Salaries	276,298	286,613	291,607	331,878	256,066
Fringe Benefits	17,019	17,019	18,015	4,400	4,101
Commodities	1,993	1,993	1,994	1,825	2,386
Services	50,547	50,547	56,251	58,920	52,955
Capital Outlay	0	0	0	0	0
Total Expenditures	345,857	356,172	367,867	397,023	315,508
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(23,637)	(33,952)	(69,117)	(98,273)	(20,318)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	10,315	9,718	9,718	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	10,315	9,718	9,718	0
NET CHANGE IN FUND BALANCE	(23,637)	(23,637)	(59,399)	(88,555)	(20,318)

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, 2009

	2009				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	407,792	407,792	405,847	405,847	109,334
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	407,792	407,792	405,847	405,847	109,334
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	145,000	145,000	145,000	145,000	140,000
Interest & Fiscal Charges	160,428	160,428	160,428	159,893	166,306
Total Expenditures	305,428	305,428	305,428	304,893	306,306
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	102,364	102,364	100,419	100,954	(196,972)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	304,893	304,893	299,893
Transfers Out	(95,517)	(95,517)	(95,517)	(95,472)	(100,924)
Net Other Financing Sources (Uses)	(95,517)	(95,517)	209,376	209,421	198,969
NET CHANGE IN FUND BALANCE	6,847	6,847	309,795	310,375	1,997

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, 2009

	2009				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	9,310	9,310	12,800	12,800	9,481
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	37,349	37,349	45,000	45,000	38,531
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	16,630	16,630	15,150	15,150	26,227
Total Revenues	63,289	63,289	72,950	72,950	74,239
EXPENDITURES:					
General Government:					
Salaries	961,506	971,579	984,072	988,164	857,193
Fringe Benefits	0	0	0	0	0
Commodities	268,294	285,814	302,314	311,198	315,757
Services	268,106	268,106	280,771	288,817	257,036
Capital Outlay	0	0	0	0	38,201
Total Expenditures	1,497,906	1,525,499	1,567,157	1,588,179	1,468,187
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,434,617)	(1,462,210)	(1,494,207)	(1,515,229)	(1,393,948)
OTHER FINANCING SOURCES (USES):					
Transfers In	48,448	76,041	74,582	74,582	46,624
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	48,448	76,041	74,582	74,582	46,624
NET CHANGE IN FUND BALANCE	(1,386,169)	(1,386,169)	(1,419,625)	(1,440,647)	(1,347,324)

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, 2009

	2009				2008
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$440,891	\$440,891	\$458,320	\$442,216	\$424,173
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
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	440,891	440,891	458,320	442,216	424,173
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	456,647	456,647	458,320	442,216	408,246
Capital Outlay	0	0	0	0	0
Total Expenditures	456,647	456,647	458,320	442,216	408,246
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(15,756)	(15,756)	0	0	15,927
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	(15,756)	(15,756)	0	0	15,927

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, 2009

	2009				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	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	85,139	85,139	96,000	96,000	79,091
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	4
Total Revenues	85,139	85,139	96,000	96,000	79,095
EXPENDITURES:					
General Government:					
Salaries	291,075	291,075	292,371	293,288	268,806
Fringe Benefits	0	0	0	0	0
Commodities	5,164	5,164	5,210	6,000	4,014
Services	4,040	4,040	4,053	4,946	4,187
Capital Outlay	0	0	0	0	0
Total Expenditures	300,279	300,279	301,634	304,234	277,007
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(215,140)	(215,140)	(205,634)	(208,234)	(197,912)
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	(215,140)	(215,140)	(205,634)	(208,234)	(197,912)

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, 2009

	2009				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	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
Rents and Royalties	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	105,235	105,235	105,236	105,753	102,128
Fringe Benefits	0	0	0	0	0
Commodities	1,668	1,668	2,085	1,415	1,666
Services	6,754	6,754	9,589	11,902	6,845
Capital Outlay	0	0	0	0	0
Total Expenditures	113,657	113,657	116,910	119,070	110,639
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(113,657)	(113,657)	(116,910)	(119,070)	(110,639)
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	(113,657)	(113,657)	(116,910)	(119,070)	(110,639)

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, 2009

	2009				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	95,150	95,150	47,000	47,000	20,500
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	19,972	19,972	19,430	19,430	20,173
Charges for Services	183,269	183,269	180,000	180,000	175,972
Rents and Royalties	0	0	0	0	0
Investment Earnings	703	703	1,500	1,500	1,545
Miscellaneous	31	31	0	0	115
Total Revenues	299,125	299,125	247,930	247,930	218,305
EXPENDITURES:					
General Government:					
Salaries	562,209	562,209	562,256	567,928	554,759
Fringe Benefits	0	0	0	0	0
Commodities	55,689	55,689	71,675	82,000	93,866
Services	176,934	176,934	234,375	241,300	284,402
Capital Outlay	0	0	4,000	4,000	1,777
Total Expenditures	794,832	794,832	872,306	895,228	934,804
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(495,707)	(495,707)	(624,376)	(647,298)	(716,499)
OTHER FINANCING SOURCES (USES):					
Transfers In	16,502	16,502	20,545	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	16,502	16,502	20,545	0	0
NET CHANGE IN FUND BALANCE	(479,205)	(479,205)	(603,831)	(647,298)	(716,499)

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, 2009

	2009				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	6,500	6,500	6,500	6,500	6,500
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	806,334	806,334	1,165,000	1,500,000	1,162,457
Charges for Services	835,102	835,102	778,500	803,500	723,358
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	22,231	22,231	28,000	28,000	25,311
Total Revenues	1,670,167	1,670,167	1,978,000	2,338,000	1,917,626
EXPENDITURES:					
General Government:					
Salaries	141,455	141,455	144,289	164,910	136,164
Fringe Benefits	0	0	0	0	0
Commodities	481,917	481,917	633,350	1,003,350	843,799
Services	285,391	285,391	291,495	261,995	262,330
Capital Outlay	0	0	0	0	0
Total Expenditures	908,763	908,763	1,069,134	1,430,255	1,242,293
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	761,404	761,404	908,866	907,745	675,333
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	24,888	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	24,888	0	0
NET CHANGE IN FUND BALANCE	761,404	761,404	933,754	907,745	675,333

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, 2009

	2009				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	19,487	19,487	35,847	35,847	29,092
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Rents and Royalties	112	112	175	175	115
Investment Earnings	0	0	0	0	0
Miscellaneous	795	795	1,200	1,200	837
Total Revenues	20,394	20,394	37,222	37,222	30,044
EXPENDITURES:					
General Government:					
Salaries	305,446	305,446	305,503	333,134	314,677
Fringe Benefits	0	0	0	0	0
Commodities	7,643	7,643	10,090	6,625	7,592
Services	18,834	18,834	26,510	48,480	21,475
Capital Outlay	0	0	0	0	0
Total Expenditures	331,923	331,923	342,103	388,239	343,744
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(311,529)	(311,529)	(304,881)	(351,017)	(313,700)
OTHER FINANCING SOURCES (USES):					
Transfers In	29,852	29,852	28,336	28,336	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	29,852	29,852	28,336	28,336	0
NET CHANGE IN FUND BALANCE	(281,677)	(281,677)	(276,545)	(322,681)	(313,700)

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, 2009

	2009				2008
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$754,106	\$754,106	\$549,500	\$549,500	\$692,418
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	34,917	34,917	33,000	33,000	32,699
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	3,922	3,922	7,300	7,300	3,668
Rents and Royalties	0	0	0	0	0
Investment Earnings	10,722	10,722	25,000	25,000	43,167
Miscellaneous	15,004	15,004	15,000	0	0
Total Revenues	<u>818,671</u>	<u>818,671</u>	<u>629,800</u>	<u>614,800</u>	<u>771,952</u>
EXPENDITURES:					
General Government:					
Salaries	243,262	243,262	243,263	241,916	230,664
Fringe Benefits	0	0	0	0	0
Commodities	10,555	10,555	10,910	12,615	10,851
Services	6,385	6,385	7,163	7,060	6,632
Capital Outlay	0	0	0	0	0
Total Expenditures	<u>260,202</u>	<u>260,202</u>	<u>261,336</u>	<u>261,591</u>	<u>248,147</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>558,469</u>	<u>558,469</u>	<u>368,464</u>	<u>353,209</u>	<u>523,805</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	15,000	15,000	15,000	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>0</u>	<u>0</u>
NET CHANGE IN FUND BALANCE	<u>573,469</u>	<u>573,469</u>	<u>383,464</u>	<u>353,209</u>	<u>523,805</u>

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, 2009

	2009				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	18,801	18,801	18,800	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	23,665	23,665	12,000	12,000	16,822
Rents and Royalties	590,131	590,131	270,631	270,631	2,224,313
Investment Earnings	0	0	0	0	0
Miscellaneous	19,865	19,865	23,000	23,000	188,750
Total Revenues	652,462	652,462	324,431	305,631	2,429,885
EXPENDITURES:					
General Government:					
Salaries	858,823	858,823	864,964	890,828	846,000
Fringe Benefits	0	0	0	0	0
Commodities	76,048	76,048	85,914	84,037	90,711
Services	1,875,091	1,875,091	2,143,982	2,073,301	1,917,293
Capital Outlay	116,009	116,009	121,309	0	2,839,437
Debt Service:					
Principal Retirement	52,500	52,500	52,500	52,500	52,500
Interest & Fiscal Charges	0	0	0	0	0
Total Expenditures	2,978,471	2,978,471	3,268,669	3,100,666	5,745,941
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,326,009)	(2,326,009)	(2,944,238)	(2,795,035)	(3,316,056)
OTHER FINANCING SOURCES (USES):					
Transfers In	1,108,900	1,108,900	1,162,120	1,131,484	1,712,057
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	1,108,900	1,108,900	1,162,120	1,131,484	1,712,057
NET CHANGE IN FUND BALANCE	(1,217,109)	(1,217,109)	(1,782,118)	(1,663,551)	(1,603,999)

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, 2009

	2009				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	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
Rents and Royalties	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	220,538	220,538	231,672	231,672	213,351
Capital Outlay	0	0	0	0	0
Total Expenditures	220,538	220,538	231,672	231,672	213,351
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(220,538)	(220,538)	(231,672)	(231,672)	(213,351)
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	(220,538)	(220,538)	(231,672)	(231,672)	(213,351)

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, 2009

	2009				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	6,500	6,500	6,500	6,500	6,500
Fines & Forfeitures	27,709	27,709	8,000	8,000	6,647
Licenses & Permits	0	0	0	0	0
Charges for Services	2,014,390	2,014,390	1,875,000	1,985,923	1,851,138
Rents and Royalties	0	0	0	0	0
Investment Earnings	56,838	56,838	90,000	90,000	83,954
Miscellaneous	0	0	0	0	30
Total Revenues	2,105,437	2,105,437	1,979,500	2,090,423	1,948,269
EXPENDITURES:					
Justice & Public Safety:					
Salaries	1,045,845	1,045,845	1,065,877	1,076,543	1,010,023
Fringe Benefits	0	0	0	0	0
Commodities	74,211	74,211	75,926	67,316	70,222
Services	30,234	30,234	30,285	39,925	28,935
Capital Outlay	0	0	0	0	7,450
Total Expenditures	1,150,290	1,150,290	1,172,088	1,183,784	1,116,630
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	955,147	955,147	807,412	906,639	831,639
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	955,147	955,147	807,412	906,639	831,639

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, 2009

	2009				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	16,090	16,090	0	0	20,062
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	1,152	1,152	0	0	1,300
Total Revenues	17,242	17,242	0	0	21,362
EXPENDITURES:					
Justice & Public Safety:					
Salaries	608,847	608,847	616,024	578,191	547,096
Fringe Benefits	7,896	7,896	7,977	0	0
Commodities	17,172	17,172	21,739	20,539	20,147
Services	511,418	511,418	527,926	534,226	525,748
Capital Outlay	0	0	0	0	3,128
Total Expenditures	1,145,333	1,145,333	1,173,666	1,132,956	1,096,119
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,128,091)	(1,128,091)	(1,173,666)	(1,132,956)	(1,074,757)
OTHER FINANCING SOURCES (USES):					
Transfers In	62,597	62,597	69,217	10,000	4,194
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	62,597	62,597	69,217	10,000	4,194
NET CHANGE IN FUND BALANCE	(1,065,494)	(1,065,494)	(1,104,449)	(1,122,956)	(1,070,563)

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, 2009

	2009				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	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
Rents and Royalties	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	28,676	28,676	39,094	39,094	24,779
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	28,676	28,676	39,094	39,094	24,779
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(28,676)	(28,676)	(39,094)	(39,094)	(24,779)
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	(28,676)	(28,676)	(39,094)	(39,094)	(24,779)

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, 2009

	2009				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	73,726	73,726	99,895	99,895	87,947
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	39,941	39,941	20,000	20,000	14,394
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	40	40	0	0	0
Total Revenues	113,707	113,707	119,895	119,895	102,341
EXPENDITURES:					
Justice & Public Safety:					
Salaries	990,461	990,461	995,150	1,041,657	1,001,600
Fringe Benefits	0	0	0	0	0
Commodities	11,372	11,372	11,464	10,276	10,429
Services	60,641	60,641	62,409	35,747	34,418
Capital Outlay	0	0	0	0	0
Total Expenditures	1,062,474	1,062,474	1,069,023	1,087,680	1,046,447
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(948,767)	(948,767)	(949,128)	(967,785)	(944,106)
OTHER FINANCING SOURCES (USES):					
Transfers In	2,400	2,400	2,400	2,400	2,568
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	2,400	2,400	2,400	2,400	2,568
NET CHANGE IN FUND BALANCE	(946,367)	(946,367)	(946,728)	(965,385)	(941,538)

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, 2009

	2009				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	812,283	812,283	746,398	694,503	644,568
Fines & Forfeitures	26,740	26,740	15,000	15,000	18,648
Licenses & Permits	0	0	0	0	0
Charges for Services	241,540	241,540	235,200	235,200	240,681
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	49,175	49,175	32,600	10,200	22,693
Total Revenues	1,129,738	1,129,738	1,029,198	954,903	926,590
EXPENDITURES:					
Justice & Public Safety:					
Salaries	3,701,476	3,701,476	3,791,324	3,761,772	3,575,270
Fringe Benefits	0	0	0	0	0
Commodities	206,294	206,294	250,317	301,586	262,740
Services	375,986	375,986	381,027	447,302	385,444
Capital Outlay	94,412	94,412	103,536	100,000	306,440
Total Expenditures	4,378,168	4,378,168	4,526,204	4,610,660	4,529,894
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,248,430)	(3,248,430)	(3,497,006)	(3,655,757)	(3,603,304)
OTHER FINANCING SOURCES (USES):					
Transfers In	100,000	100,000	100,000	100,000	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	100,000	100,000	100,000	100,000	0
NET CHANGE IN FUND BALANCE	(3,148,430)	(3,148,430)	(3,397,006)	(3,555,757)	(3,603,304)

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, 2009

	2009				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	253,874	253,874	279,114	279,114	204,092
Fines & Forfeitures	939,244	939,244	918,670	1,126,500	857,053
Licenses & Permits	0	0	0	0	0
Charges for Services	85,007	85,007	95,000	95,000	138,492
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	51	51	0	0	1,236
Total Revenues	1,278,176	1,278,176	1,292,784	1,500,614	1,200,873
EXPENDITURES:					
Justice & Public Safety:					
Salaries	2,132,671	2,132,671	2,150,300	2,165,990	2,099,884
Fringe Benefits	0	0	0	0	0
Commodities	46,997	46,997	49,382	35,283	47,052
Services	67,750	67,750	77,005	106,802	86,422
Capital Outlay	0	0	0	0	0
Total Expenditures	2,247,418	2,247,418	2,276,687	2,308,075	2,233,358
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(969,242)	(969,242)	(983,903)	(807,461)	(1,032,485)
OTHER FINANCING SOURCES (USES):					
Transfers In	84,992	84,992	84,992	84,992	81,391
Transfers Out	(18,847)	(18,847)	(18,848)	(18,450)	(6,768)
Net Other Financing Sources (Uses)	66,145	66,145	66,144	66,542	74,623
NET CHANGE IN FUND BALANCE	(903,097)	(903,097)	(917,759)	(740,919)	(957,862)

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, 2009

	2009				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	10,915	10,915	10,915	8,500	8,544
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	15,720	15,720	16,698	13,000	17,023
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	1,251	1,251	0	0	0
Total Revenues	27,886	27,886	27,613	21,500	25,567
EXPENDITURES:					
Justice & Public Safety:					
Salaries	247,350	247,350	255,253	255,504	237,323
Fringe Benefits	0	0	0	0	0
Commodities	16,387	16,387	16,427	22,250	16,322
Services	205,201	205,201	205,438	192,945	235,378
Capital Outlay	0	0	1,943	0	1,565
Total Expenditures	468,938	468,938	479,061	470,699	490,588
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(441,052)	(441,052)	(451,448)	(449,199)	(465,021)
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	(441,052)	(441,052)	(451,448)	(449,199)	(465,021)

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, 2009

	2009				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	33,454	33,454	107,293	40,000	29,194
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	338
Total Revenues	33,454	33,454	107,293	40,000	29,532
EXPENDITURES:					
Justice & Public Safety:					
Salaries	102,486	102,486	102,547	108,841	97,781
Fringe Benefits	0	0	0	0	0
Commodities	3,594	3,594	5,613	5,800	6,128
Services	6,889	6,889	11,987	13,150	4,830
Capital Outlay	11,358	11,358	67,293	0	0
Total Expenditures	124,327	124,327	187,440	127,791	108,739
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(90,873)	(90,873)	(80,147)	(87,791)	(79,207)
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	(90,873)	(90,873)	(80,147)	(87,791)	(79,207)

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, 2009

	2009				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	1,133,948	1,133,948	1,174,333	1,174,333	977,009
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	16,050	16,050	0	0	0
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	223	223	0	0	0
Total Revenues	1,150,221	1,150,221	1,174,333	1,174,333	977,009
EXPENDITURES:					
Justice & Public Safety:					
Salaries	1,624,702	1,624,702	1,658,142	1,689,393	1,553,495
Fringe Benefits	0	0	0	0	0
Commodities	25,687	25,687	26,931	20,636	26,259
Services	132,685	132,685	134,493	132,078	128,085
Capital Outlay	0	0	0	0	3,215
Total Expenditures	1,783,074	1,783,074	1,819,566	1,842,107	1,711,054
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(632,853)	(632,853)	(645,233)	(667,774)	(734,045)
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	(632,853)	(632,853)	(645,233)	(667,774)	(734,045)

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, 2009

	2009				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	565,578	565,578	675,528	675,528	495,248
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	433	433	0	0	0
Total Revenues	566,011	566,011	675,528	675,528	495,248
EXPENDITURES:					
Justice & Public Safety:					
Salaries	1,367,259	1,367,259	1,378,886	1,442,618	1,351,910
Fringe Benefits	0	0	0	0	0
Commodities	11,094	11,094	11,194	15,749	12,845
Services	5,898	5,898	7,695	14,950	10,035
Capital Outlay	0	0	0	0	1,195
Total Expenditures	1,384,251	1,384,251	1,397,775	1,473,317	1,375,985
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(818,240)	(818,240)	(722,247)	(797,789)	(880,737)
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	(818,240)	(818,240)	(722,247)	(797,789)	(880,737)

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, 2009

	2009				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	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
Rents and Royalties	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	900	900	2,000	2,000	405
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	4,449	894
Services	22,144	22,144	22,208	16,273	16,392
Capital Outlay	0	0	0	0	0
Total Expenditures	23,044	23,044	24,208	22,722	17,691
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(23,044)	(23,044)	(24,208)	(22,722)	(17,691)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(23,044)	(23,044)	(24,208)	(22,722)	(17,691)

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, 2009

	2009				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	66,655	66,655	61,515	61,515	33,421
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	66,655	66,655	61,515	61,515	33,421
EXPENDITURES:					
Justice & Public Safety:					
Salaries	32,914	32,914	33,297	33,297	31,311
Fringe Benefits	11,099	11,099	12,090	12,090	10,578
Commodities	0	0	3,392	3,392	0
Services	4	4	1,715	1,965	15
Capital Outlay	0	0	0	0	0
Total Expenditures	44,017	44,017	50,494	50,744	41,904
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	22,638	22,638	11,021	10,771	(8,483)
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	22,638	22,638	11,021	10,771	(8,483)

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, 2009

	2009				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	157,671	157,671	165,434	165,434	154,757
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	607,205	607,205	665,700	665,700	556,031
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	36,222	36,222	10,500	10,500	30,930
Total Revenues	801,098	801,098	841,634	841,634	741,718
EXPENDITURES:					
Justice & Public Safety:					
Salaries	4,431,358	4,431,358	4,589,663	4,666,952	4,474,116
Fringe Benefits	0	0	0	0	26
Commodities	186,237	186,237	250,076	275,114	247,164
Services	1,125,039	1,125,039	1,163,265	1,266,326	1,092,722
Capital Outlay	31,420	31,420	33,121	0	21,600
Total Expenditures	5,774,054	5,774,054	6,036,125	6,208,392	5,835,628
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(4,972,956)	(4,972,956)	(5,194,491)	(5,366,758)	(5,093,910)
OTHER FINANCING SOURCES (USES):					
Transfers In	100,000	100,000	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	100,000	100,000	0	0	0
NET CHANGE IN FUND BALANCE	(4,872,956)	(4,872,956)	(5,194,491)	(5,366,758)	(5,093,910)

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, 2009

	2009				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	350,568	350,568	382,157	382,157	366,973
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	350,568	350,568	382,157	382,157	366,973
EXPENDITURES:					
Justice & Public Safety:					
Salaries	252,400	252,400	268,127	275,430	273,273
Fringe Benefits	66,776	66,776	80,619	79,419	69,367
Commodities	13,879	13,879	16,222	13,177	9,640
Services	14,406	14,406	17,070	14,850	12,172
Capital Outlay	0	0	1,485	2,500	8,344
Total Expenditures	347,461	347,461	383,523	385,376	372,796
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,107	3,107	(1,366)	(3,219)	(5,823)
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	3,107	3,107	(1,366)	(3,219)	(5,823)

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, 2009

	2009				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	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
Rents and Royalties	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	106
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	0	0	106
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0	0	0	0	(106)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	0	0	0	0	(106)

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, 2009

	2009				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	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	41,054	41,054	104,700	104,700	61,095
Charges for Services	3,900	3,900	19,200	19,200	13,168
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	369	369	21,000	21,000	119
Total Revenues	45,323	45,323	144,900	144,900	74,382
EXPENDITURES:					
Development:					
Salaries	280,240	280,240	303,506	304,798	268,589
Fringe Benefits	0	0	0	0	0
Commodities	3,914	3,914	5,850	5,825	3,094
Services	94,499	94,499	125,707	127,082	112,861
Capital Outlay	0	0	0	0	0
Total Expenditures	378,653	378,653	435,063	437,705	384,544
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(333,330)	(333,330)	(290,163)	(292,805)	(310,162)
OTHER FINANCING SOURCES (USES):					
Transfers In	23,596	23,596	23,596	23,596	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	23,596	23,596	23,596	23,596	0
NET CHANGE IN FUND BALANCE	(309,734)	(309,734)	(266,567)	(269,209)	(310,162)

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, 2009

	2009				2008
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$7,440,837	\$7,440,837	\$7,483,312	\$7,483,312	\$6,806,396
Hotel / Motel Tax	31,857	31,857	19,300	19,300	29,916
County Auto Rental Tax	15,137	15,137	19,500	19,500	17,570
Intergovernmental Revenue	9,356,176	9,356,176	10,627,869	11,452,716	11,155,568
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	33,520	33,520	40,000	40,000	24,860
Rents and Royalties	0	0	0	0	0
Investment Earnings	12,447	12,447	41,000	41,000	30,810
Miscellaneous	1,000,212	1,000,212	1,000,000	0	0
Total Revenues	17,890,186	17,890,186	19,230,981	19,055,828	18,065,120
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	437,164	445,047	448,414	448,414	411,000
Services	120,610	136,454	149,962	404,697	131,804
Capital Outlay	33,221	33,221	33,381	0	0
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	1,893,622	1,893,622	1,907,950	1,907,950	1,734,127
Services	4,300	4,300	4,300	4,300	5,378
Social Services:					
Services	101,387	101,387	102,220	27,220	26,500
Development:					
Fringe Benefits	29,947	29,947	30,174	30,174	27,511
Total Expenditures	2,620,251	2,643,978	2,676,401	2,822,755	2,336,320
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	15,269,935	15,246,208	16,554,580	16,233,073	15,728,800
OTHER FINANCING SOURCES (USES):					
Transfers In	201,236	224,963	381,461	195,461	181,789
Transfers Out	(1,103,934)	(1,103,934)	(1,106,993)	(106,993)	(157,063)
Net Other Financing Sources (Uses)	(902,698)	(878,971)	(725,532)	88,468	24,726
NET CHANGE IN FUND BALANCE	14,367,237	14,367,237	15,829,048	16,321,541	15,753,526

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, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$503,707	\$526,306
Investments	1,250,000	1,020,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	3,515,380	3,430,033
Intergovernmental	0	0
Accrued Interest	517	1,135
Other	0	13,707
Due From Other Funds	0	0
Total Assets	5,269,604	4,991,181
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	13,324	9,851
Accounts Payable	16,393	20,718
Intergovernmental Payable	0	0
Due To Other Funds	3,638	1,503
Funds Held For Others	0	0
Deferred Revenues	3,515,380	3,430,033
Total Liabilities	3,548,735	3,462,105
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	1,720,869	1,529,076
Total Fund Balance (Deficit)	1,720,869	1,529,076
Total Liabilities and Fund Balance	5,269,604	4,991,181

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, 2009

	2009				2008
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$3,434,082	\$3,434,082	\$3,455,937	\$3,455,937	\$3,216,041
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	306,970	306,970	299,532	299,532	260,055
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	11,021	11,021	20,000	20,000	30,787
Miscellaneous	48,328	48,328	6,000	6,000	78,211
Total Revenues	3,800,401	3,800,401	3,781,469	3,781,469	3,585,094
EXPENDITURES:					
Health:					
Salaries	311,369	311,369	338,684	338,684	297,031
Fringe Benefits	73,650	73,650	96,594	96,594	72,500
Commodities	9,381	9,381	9,480	10,500	8,725
Services	3,228,791	3,228,791	3,356,732	3,345,274	3,096,669
Capital Outlay	0	0	2,000	5,000	2,775
Total Expenditures	3,623,191	3,623,191	3,803,490	3,796,052	3,477,700
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	177,210	177,210	(22,021)	(14,583)	107,394
OTHER FINANCING SOURCES (USES):					
Transfers In	14,583	14,583	14,583	14,583	10,417
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	14,583	14,583	14,583	14,583	10,417
NET CHANGE IN FUND BALANCE	191,793	191,793	(7,438)	0	117,811
FUND BALANCE (DEFICIT)--Beginning of Year	1,529,076	1,529,076	1,529,076	1,529,076	1,411,265
FUND BALANCE (DEFICIT)--End of Year	1,720,869	1,720,869	1,521,638	1,529,076	1,529,076
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)		1,720,869			

COUNTY OF CHAMPAIGN, ILLINOIS
 DEVELOPMENTAL DISABILITY FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$553,522	\$606,605
Investments	1,000,000	1,020,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	3,443,344	3,359,238
Intergovernmental	0	0
Accrued Interest	0	1,135
Other	1,000	0
Due From Other Funds	0	0
Total Assets	4,997,866	4,986,978
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	9,742	107,114
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	3,443,344	3,359,238
Total Liabilities	3,453,086	3,466,352
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	1,544,780	1,520,626
Total Fund Balance (Deficit)	1,544,780	1,520,626
 Total Liabilities and Fund Balance	4,997,866	4,986,978

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, 2009

	2009				2008
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$3,363,523	\$3,363,523	\$3,379,515	\$3,379,515	\$3,149,804
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	9,757	9,757	20,000	20,000	35,035
Miscellaneous	36,944	36,944	0	0	0
Total Revenues	3,410,224	3,410,224	3,399,515	3,399,515	3,184,839
EXPENDITURES:					
Health:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	3,386,070	3,386,070	3,399,515	3,399,515	3,220,424
Capital Outlay	0	0	0	0	0
Total Expenditures	3,386,070	3,386,070	3,399,515	3,399,515	3,220,424
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	24,154	24,154	0	0	(35,585)
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	24,154	24,154	0	0	(35,585)
FUND BALANCE (DEFICIT)--Beginning of Year	1,520,626	1,520,626	1,520,626	1,520,626	1,556,211
FUND BALANCE (DEFICIT)--End of Year	1,544,780	1,544,780	1,520,626	1,520,626	1,520,626
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)		1,544,780			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY MOTOR FUEL TAX FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$8,739,057	\$1,861,430
Investments	0	6,500,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	232,519	150,998
Accrued Interest	0	12,694
Other	0	200
Due From Other Funds	0	0
Total Assets	8,971,576	8,525,322
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	4,452	4,281
Accounts Payable	105,367	570,082
Intergovernmental Payable	0	0
Due To Other Funds	98,482	55,142
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	208,301	629,505
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	8,763,275	7,895,817
Total Fund Balance (Deficit)	8,763,275	7,895,817
Total Liabilities and Fund Balance	8,971,576	8,525,322

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, 2009

	2009				2008
	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	2,677,404	2,677,404	2,957,882	2,957,882	2,669,785
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	73,713	73,713	150,000	150,000	279,995
Miscellaneous	1,000	1,000	0	0	200
Total Revenues	2,752,117	2,752,117	3,107,882	3,107,882	2,949,980
EXPENDITURES:					
Highways & Bridges:					
Salaries	126,703	126,703	126,705	126,601	121,819
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	1,021,282	1,021,282	1,143,100	1,010,000	1,132,820
Capital Outlay	319,325	319,325	2,549,551	3,100,000	2,139,743
Total Expenditures	1,467,310	1,467,310	3,819,356	4,236,601	3,394,382
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,284,807	1,284,807	(711,474)	(1,128,719)	(444,402)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(417,349)	(417,349)	(417,349)	0	(375,000)
Net Other Financing Sources (Uses)	(417,349)	(417,349)	(417,349)	0	(375,000)
NET CHANGE IN FUND BALANCE	867,458	867,458	(1,128,823)	(1,128,719)	(819,402)
FUND BALANCE (DEFICIT)--Beginning of Year	7,895,817	7,895,817	7,895,817	7,895,817	8,715,219
FUND BALANCE (DEFICIT)--End of Year	8,763,275	8,763,275	6,766,994	6,767,098	7,895,817
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)		8,763,275			

COUNTY OF CHAMPAIGN, ILLINOIS
 REGIONAL PLANNING COMMISSION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$309,228	\$326,288
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	1,069,422	857,876
Accrued Interest	0	0
Other	20,058	10,465
Due From Other Funds	46,705	39,224
Advances to Other Funds	197,500	225,000
Total Assets	1,642,913	1,458,853
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	142,035	91,654
Accounts Payable	726,835	750,847
Intergovernmental Payable	3,497	0
Due To Other Funds	85,297	64,268
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	957,664	906,769
 FUND BALANCE (DEFICIT):		
Reserved for Long Term Receivables	197,500	225,000
Unreserved, Undesignated	487,749	327,084
Total Fund Balance (Deficit)	685,249	552,084
Total Liabilities and Fund Balance	1,642,913	1,458,853

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, 2009

	2009				2008
	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	8,823,805	8,823,805	16,446,497	11,675,447	6,376,321
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	822,940	822,940	1,683,646	1,623,646	1,116,499
Investment Earnings	889	889	15,000	15,000	11,179
Miscellaneous	62,375	62,375	58,800	58,800	95,868
Total Revenues	9,710,009	9,710,009	18,203,943	13,372,893	7,599,867
EXPENDITURES:					
Development:					
Salaries	2,659,594	2,659,594	4,857,743	3,964,325	2,301,958
Fringe Benefits	616,191	616,191	662,584	584,570	504,276
Commodities	164,820	164,820	497,959	380,650	135,325
Services	5,930,250	5,930,250	12,585,185	9,223,976	5,028,892
Capital Outlay	284,944	284,944	682,221	104,500	156,537
Total Expenditures	9,655,799	9,655,799	19,285,692	14,258,021	8,126,988
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	54,210	54,210	(1,081,749)	(885,128)	(527,121)
OTHER FINANCING SOURCES (USES):					
Transfers In	332,800	310,648	648,300	633,300	382,683
Transfers Out	(253,845)	(253,845)	(427,243)	(339,800)	(242,352)
Net Other Financing Sources (Uses)	78,955	56,803	221,057	293,500	140,331
NET CHANGE IN FUND BALANCE	133,165	111,013	(860,692)	(591,628)	(386,790)
FUND BALANCE (DEFICIT)--Beginning of Year	552,084	20,762	20,762	20,762	938,874
FUND BALANCE (DEFICIT)--End of Year	685,249	131,775	(839,930)	(570,866)	552,084
Revenues/Sources Conversion to GAAP Basis		22,152			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		531,322			
GAAP Basis Fund Balance (Deficit)		685,249			

COUNTY OF CHAMPAIGN, ILLINOIS
 REGIONAL PLANNING COMMISSION ECONOMIC DEVELOPMENT LOAN FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$690,119	\$150,793
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	57,001
Program Loans--Current Portion	428,745	412,576
Accrued Interest	10,688	10,744
Other	0	0
Due From Other Funds	0	0
Program Loans Receivable--Long Term Portion	5,132,289	5,300,413
Total Assets	6,261,841	5,931,527
<u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	160	0
Intergovernmental Payable	0	0
Due To Other Funds	6,293	20,072
Funds Held For Others	0	0
Deferred Revenues	996	1,731
Advances from Other Funds	197,500	225,000
Total Liabilities	204,949	246,803
FUND BALANCE (DEFICIT):		
Reserved for Long Term Receivables	5,132,289	5,300,413
Unreserved, Undesignated	924,603	384,311
Total Fund Balance (Deficit)	6,056,892	5,684,724
Total Liabilities and Fund Balance	6,261,841	5,931,527

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, 2009

	2009				2008
	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	230,851	230,851	1,331,000	705,000	200,954
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	243,371	243,371	208,500	196,500	205,619
Investment Earnings	984	984	162,000	161,000	25,754
Miscellaneous	4,409	4,409	15,000	15,000	5,000
Total Revenues	479,615	479,615	1,716,500	1,077,500	437,327
EXPENDITURES:					
Development:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	1,672	1,672	135,000	135,000	0
Bad Debts	0	0	226,000	226,000	85,689
Capital Outlay	0	0	0	0	0
Total Expenditures	1,672	1,672	361,000	361,000	85,689
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	477,943	477,943	1,355,500	716,500	351,638
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(105,775)	(105,775)	(629,500)	(342,500)	(160,301)
Net Other Financing Sources (Uses)	(105,775)	(105,775)	(629,500)	(342,500)	(160,301)
NET CHANGE IN FUND BALANCE	372,168	372,168	726,000	374,000	191,337
FUND BALANCE (DEFICIT)--Beginning of Year	5,684,724	5,684,724	5,684,724	5,684,724	5,493,387
FUND BALANCE (DEFICIT)--End of Year	6,056,892	6,056,892	6,410,724	6,058,724	5,684,724
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)		6,056,892			

COUNTY OF CHAMPAIGN, ILLINOIS
GEOGRAPHIC INFORMATION SYSTEM FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$399,757	\$359,831
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	5,999
Accrued Interest	0	0
Other	0	0
Due From Other Funds	23,544	16,008
Total Assets	423,301	381,838
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	70,441	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	70,441	0
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	352,860	381,838
Total Fund Balance (Deficit)	352,860	381,838
Total Liabilities and Fund Balance	423,301	381,838

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, 2009

	2009				2008
	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	4,430	4,430	0	0	5,999
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	315,836	315,836	285,000	285,000	279,329
Investment Earnings	586	586	16,650	16,650	13,361
Miscellaneous	0	0	0	0	0
Total Revenues	320,852	320,852	301,650	301,650	298,689
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	283,021	283,021	283,026	275,084	443,265
Capital Outlay	0	0	483	7,500	0
Total Expenditures	283,021	283,021	283,509	282,584	443,265
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	37,831	37,831	18,141	19,066	(144,576)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(66,809)	(66,809)	(69,132)	(70,057)	(28,390)
Net Other Financing Sources (Uses)	(66,809)	(66,809)	(69,132)	(70,057)	(28,390)
NET CHANGE IN FUND BALANCE	(28,978)	(28,978)	(50,991)	(50,991)	(172,966)
FUND BALANCE (DEFICIT)--Beginning of Year	381,838	381,838	381,838	381,838	554,804
FUND BALANCE (DEFICIT)--End of Year	352,860	352,860	330,847	330,847	381,838
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)		352,860			

COUNTY OF CHAMPAIGN, ILLINOIS
 WORKING CASH FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$378,627	\$389,166
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	378,627	389,166
 <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	11,452
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	0	11,452
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	378,627	377,714
Total Fund Balance (Deficit)	378,627	377,714
 Total Liabilities and Fund Balance	 378,627	 389,166

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, 2009

	2009				2008
	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	913	913	11,000	11,000	11,452
Miscellaneous	0	0	0	0	0
Total Revenues	913	913	11,000	11,000	11,452
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	913	913	11,000	11,000	11,452
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	(11,000)	(11,000)	(11,452)
Net Other Financing Sources (Uses)	0	0	(11,000)	(11,000)	(11,452)
NET CHANGE IN FUND BALANCE	913	913	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	378,627	378,627	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)		378,627			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY CLERK SURCHARGE FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$468	\$1,090
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	468	1,090
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	468	569
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	468	569
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	0	521
Total Fund Balance (Deficit)	0	521
Total Liabilities and Fund Balance	468	1,090

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, 2009

	2009				2008
	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	8,488	8,488	10,000	10,000	5,136
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	8,488	8,488	10,000	10,000	5,136
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	9,009	9,009	10,000	10,000	4,847
Capital Outlay	0	0	0	0	0
Total Expenditures	9,009	9,009	10,000	10,000	4,847
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(521)	(521)	0	0	289
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	(521)	(521)	0	0	289
FUND BALANCE (DEFICIT)--Beginning of Year	521	521	521	521	232
FUND BALANCE (DEFICIT)--End of Year	0	0	521	521	521
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
RECORDER'S AUTOMATION FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$486,906	\$399,939
Investments	150,000	225,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	329	1,324
Other	0	0
Due From Other Funds	18,525	14,444
Total Assets	655,760	640,707
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	2,973	2,507
Accounts Payable	6,383	16,150
Intergovernmental Payable	0	0
Due To Other Funds	804	365
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	10,160	19,022
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	645,600	621,685
Total Fund Balance (Deficit)	645,600	621,685
Total Liabilities and Fund Balance	655,760	640,707

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, 2009

	2009				2008
	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	146,676	146,676	130,000	130,000	139,738
Investment Earnings	2,905	2,905	25,000	25,000	16,299
Miscellaneous	89,562	89,562	60,000	60,000	73,875
Total Revenues	239,143	239,143	215,000	215,000	229,912
EXPENDITURES:					
General Government:					
Salaries	70,233	70,233	93,734	70,846	60,804
Fringe Benefits	16,596	16,596	23,950	23,950	15,137
Commodities	8,108	8,108	16,300	21,100	8,911
Services	64,527	64,527	134,800	130,000	111,986
Capital Outlay	55,764	55,764	60,000	60,000	47,617
Total Expenditures	215,228	215,228	328,784	305,896	244,455
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	23,915	23,915	(113,784)	(90,896)	(14,543)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	23,915	23,915	(113,784)	(90,896)	(14,543)
FUND BALANCE (DEFICIT)--Beginning of Year	621,685	621,685	621,685	621,685	636,228
FUND BALANCE (DEFICIT)--End of Year	645,600	645,600	507,901	530,789	621,685
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)		645,600			

COUNTY OF CHAMPAIGN, ILLINOIS
TAX SALE AUTOMATION FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$52,023	\$64,847
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	52,023	64,847
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	693	8,687
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	693	8,687
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	51,330	56,160
Total Fund Balance (Deficit)	51,330	56,160
Total Liabilities and Fund Balance	52,023	64,847

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, 2009

	2009				2008
	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	36,129	36,129	23,700	23,700	25,961
Investment Earnings	158	158	1,300	1,300	1,155
Miscellaneous	0	0	0	0	0
Total Revenues	36,287	36,287	25,000	25,000	27,116
EXPENDITURES:					
General Government:					
Salaries	7,077	7,077	9,000	9,000	6,209
Fringe Benefits	719	719	1,071	1,071	673
Commodities	4,741	4,741	5,090	2,000	710
Services	11,024	11,024	13,016	9,500	11,613
Capital Outlay	2,556	2,556	8,394	15,000	10,586
Total Expenditures	26,117	26,117	36,571	36,571	29,791
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	10,170	10,170	(11,571)	(11,571)	(2,675)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(15,000)	(15,000)	(15,000)	0	0
Net Other Financing Sources (Uses)	(15,000)	(15,000)	(15,000)	0	0
NET CHANGE IN FUND BALANCE	(4,830)	(4,830)	(26,571)	(11,571)	(2,675)
FUND BALANCE (DEFICIT)--Beginning of Year	56,160	56,160	56,160	56,160	58,835
FUND BALANCE (DEFICIT)--End of Year	51,330	51,330	29,589	44,589	56,160
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)		51,330			

COUNTY OF CHAMPAIGN, ILLINOIS
PROPERTY TAX INTEREST FEE FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$61,361	\$50,339
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	161,361	150,339
 <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	57,712
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	0	57,712
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	161,361	92,627
Total Fund Balance (Deficit)	161,361	92,627
Total Liabilities and Fund Balance	161,361	150,339

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, 2009

	2009				2008
	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	66,780	66,780	45,000	45,000	46,140
Investment Earnings	1,954	1,954	4,000	4,000	3,712
Miscellaneous	0	0	0	0	0
Total Revenues	68,734	68,734	49,000	49,000	49,852
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	68,734	68,734	49,000	49,000	49,852
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	(61,000)	(49,100)	(57,712)
Net Other Financing Sources (Uses)	0	0	(61,000)	(49,100)	(57,712)
NET CHANGE IN FUND BALANCE	68,734	68,734	(12,000)	(100)	(7,860)
FUND BALANCE (DEFICIT)--Beginning of Year	92,627	92,627	92,627	92,627	100,487
FUND BALANCE (DEFICIT)--End of Year	161,361	161,361	80,627	92,527	92,627
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)		161,361			

COUNTY OF CHAMPAIGN, ILLINOIS
ELECTION ASSISTANCE / ACCESSIBILITY GRANT FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$5,106	\$13,682
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	92,081
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	5,106	105,763
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	1,000
Intergovernmental Payable	0	0
Due To Other Funds	0	92,081
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	0	93,081
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	5,106	12,682
Total Fund Balance (Deficit)	5,106	12,682
Total Liabilities and Fund Balance	5,106	105,763

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, 2009

	2009				2008
	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	51,822	51,822	100,000	100,000	144,414
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	130	130	0	0	385
Miscellaneous	0	0	0	0	0
Total Revenues	51,952	51,952	100,000	100,000	144,799
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	9,931
Services	0	0	1,698	80,000	64,025
Capital Outlay	0	0	20,000	20,000	69,075
Total Expenditures	0	0	21,698	100,000	143,031
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	51,952	51,952	78,302	0	1,768
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(59,528)	(59,528)	(78,302)	0	(12,412)
Net Other Financing Sources (Uses)	(59,528)	(59,528)	(78,302)	0	(12,412)
NET CHANGE IN FUND BALANCE	(7,576)	(7,576)	0	0	(10,644)
FUND BALANCE (DEFICIT)--Beginning of Year	12,682	12,682	12,682	12,682	23,326
FUND BALANCE (DEFICIT)--End of Year	5,106	5,106	12,682	12,682	12,682
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)		5,106			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY CLERK'S AUTOMATION FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$61,747	\$36,921
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	22,950
Total Assets	61,747	59,871
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	2,075	563
Accounts Payable	589	10,495
Intergovernmental Payable	0	0
Due To Other Funds	384	73
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	3,048	11,131
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	58,699	48,740
Total Fund Balance (Deficit)	58,699	48,740
Total Liabilities and Fund Balance	61,747	59,871

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, 2009

	2009				2008
	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	23,258	23,258	20,000	20,000	22,836
Investment Earnings	104	104	1,000	1,000	1,963
Miscellaneous	6,775	6,775	3,000	3,000	6,173
Total Revenues	30,137	30,137	24,000	24,000	30,972
EXPENDITURES:					
General Government:					
Salaries	31,840	31,840	41,453	21,653	16,625
Fringe Benefits	3,349	3,349	4,037	3,837	2,124
Commodities	12,125	12,125	13,300	9,000	13,175
Services	11,390	11,390	41,200	42,500	36,558
Capital Outlay	4,500	4,500	7,000	10,000	8,277
Total Expenditures	63,204	63,204	106,990	86,990	76,759
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(33,067)	(33,067)	(82,990)	(62,990)	(45,787)
OTHER FINANCING SOURCES (USES):					
Transfers In	43,026	43,026	57,757	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	43,026	43,026	57,757	0	0
NET CHANGE IN FUND BALANCE	9,959	9,959	(25,233)	(62,990)	(45,787)
FUND BALANCE (DEFICIT)--Beginning of Year	48,740	48,740	48,740	48,740	94,527
FUND BALANCE (DEFICIT)--End of Year	58,699	58,699	23,507	(14,250)	48,740
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		58,699			

COUNTY OF CHAMPAIGN, ILLINOIS
SOLID WASTE MANAGEMENT FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$67,732	\$69,698
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	67,732	69,698
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	223	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	223	0
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	67,509	69,698
Total Fund Balance (Deficit)	67,509	69,698
Total Liabilities and Fund Balance	67,732	69,698

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, 2009

	2009				2008
	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	300	300	1,000	1,000	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	2,050	2,050	1,400	1,400	1,250
Charges for Services	0	0	0	0	1,273
Investment Earnings	140	140	2,500	2,500	1,532
Miscellaneous	0	0	0	0	3,425
Total Revenues	2,490	2,490	4,900	4,900	7,480
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	204	204	231	500	338
Services	2,943	2,943	2,944	2,675	6,708
Capital Outlay	0	0	0	0	0
Total Expenditures	3,147	3,147	3,175	3,175	7,046
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(657)	(657)	1,725	1,725	434
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(1,532)	(1,532)	(2,500)	(2,500)	(3,042)
Net Other Financing Sources (Uses)	(1,532)	(1,532)	(2,500)	(2,500)	(3,042)
NET CHANGE IN FUND BALANCE	(2,189)	(2,189)	(775)	(775)	(2,608)
FUND BALANCE (DEFICIT)--Beginning of Year	69,698	69,698	69,698	69,698	72,306
FUND BALANCE (DEFICIT)--End of Year	67,509	67,509	68,923	68,923	69,698
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)		67,509			

COUNTY OF CHAMPAIGN, ILLINOIS
ANIMAL CONTROL FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2009 and 2008

	<u>2009</u>	<u>2008</u>
<u>ASSETS</u>		
Cash	\$86,943	\$105,252
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	15,765	1,730
Accrued Interest	0	0
Other	1,131	4,135
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u><u>103,839</u></u>	<u><u>111,117</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	10,973	10,483
Accounts Payable	8,571	9,598
Intergovernmental Payable	0	0
Due To Other Funds	5,510	15,207
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
Total Liabilities	<u>25,054</u>	<u>35,288</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>78,785</u>	<u>75,829</u>
Total Fund Balance (Deficit)	<u>78,785</u>	<u>75,829</u>
 Total Liabilities and Fund Balance	 <u><u>103,839</u></u>	 <u><u>111,117</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
ANIMAL CONTROL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2009

	2009				2008
	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	201,874	201,874	219,556	219,556	213,695
Fines & Forfeitures	3,265	3,265	6,000	6,000	6,023
Licenses & Permits	217,963	217,963	230,000	230,000	224,518
Charges for Services	47,663	47,663	44,400	44,400	49,162
Investment Earnings	210	210	0	0	1,581
Miscellaneous	3,360	3,360	3,200	0	3,120
Total Revenues	474,335	474,335	503,156	499,956	498,099
EXPENDITURES:					
Justice & Public Safety:					
Salaries	263,147	263,147	268,624	268,624	263,471
Fringe Benefits	86,530	86,530	113,305	113,305	88,537
Commodities	53,515	53,515	63,121	59,850	54,607
Services	68,187	68,187	92,047	82,200	67,535
Capital Outlay	0	0	12,282	22,200	1,235
Total Expenditures	471,379	471,379	549,379	546,179	475,385
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,956	2,956	(46,223)	(46,223)	22,714
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	(22,584)	(22,584)	0
Net Other Financing Sources (Uses)	0	0	(22,584)	(22,584)	0
NET CHANGE IN FUND BALANCE	2,956	2,956	(68,807)	(68,807)	22,714
FUND BALANCE (DEFICIT)--Beginning of Year	75,829	75,829	75,829	75,829	53,115
FUND BALANCE (DEFICIT)--End of Year	78,785	78,785	7,022	7,022	75,829
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)		78,785			

COUNTY OF CHAMPAIGN, ILLINOIS
LAW LIBRARY FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$144,861	\$147,808
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	144,861	147,808
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	932	467
Accounts Payable	2,651	3,017
Intergovernmental Payable	0	0
Due To Other Funds	13,717	73
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	17,300	3,557
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	127,561	144,251
Total Fund Balance (Deficit)	127,561	144,251
Total Liabilities and Fund Balance	144,861	147,808

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, 2009

	2009				2008
	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	70,747	70,747	68,000	68,000	72,485
Investment Earnings	380	380	225	225	2,961
Miscellaneous	0	0	23,925	23,925	0
Total Revenues	71,127	71,127	92,150	92,150	75,446
EXPENDITURES:					
Justice & Public Safety:					
Salaries	19,627	19,627	22,540	22,540	12,137
Fringe Benefits	2,925	2,925	3,755	0	1,864
Commodities	42,839	42,839	43,090	37,822	36,868
Services	8,979	8,979	13,832	14,100	1,592
Capital Outlay	0	0	0	0	0
Total Expenditures	74,370	74,370	83,217	74,462	52,461
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,243)	(3,243)	8,933	17,688	22,985
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(13,447)	(13,447)	(15,000)	(20,000)	(13,000)
Net Other Financing Sources (Uses)	(13,447)	(13,447)	(15,000)	(20,000)	(13,000)
NET CHANGE IN FUND BALANCE	(16,690)	(16,690)	(6,067)	(2,312)	9,985
FUND BALANCE (DEFICIT)--Beginning of Year	144,251	144,251	144,251	144,251	134,266
FUND BALANCE (DEFICIT)--End of Year	127,561	127,561	138,184	141,939	144,251
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)		127,561			

COUNTY OF CHAMPAIGN, ILLINOIS
PUBLIC SAFETY SALES TAX FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$630,563	\$2,262,036
Investments	1,420,000	2,522,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	354,926	376,939
Accrued Interest	3,198	21,749
Other	0	0
Due From Other Funds	1,817,537	0
Total Assets	4,226,224	5,182,724
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	1,070	1,375
Intergovernmental Payable	0	0
Due To Other Funds	81,869	54,194
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	82,939	55,569
 FUND BALANCE (DEFICIT):		
Reserved for Debt Service	1,838,179	1,717,609
Unreserved, Undesignated	2,305,106	3,409,546
Total Fund Balance (Deficit)	4,143,285	5,127,155
Total Liabilities and Fund Balance	4,226,224	5,182,724

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, 2009

	2009				2008
	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	4,256,357	4,256,357	4,630,471	4,630,471	4,513,665
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	17,380	17,380	170,000	170,000	143,496
Miscellaneous	0	0	0	0	0
Total Revenues	4,273,737	4,273,737	4,800,471	4,800,471	4,657,161
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	1,094	1,094	1,094	0	0
Services	206,639	206,639	219,813	205,307	240,633
Capital Outlay	288,870	288,870	288,870	0	0
Debt Service:					
Principal Retirement	651,360	651,360	651,360	651,360	443,777
Interest & Fiscal Charges	1,634,950	1,634,950	1,644,955	1,644,955	1,546,150
Total Expenditures	2,782,913	2,782,913	2,806,092	2,501,622	2,230,560
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,490,824	1,490,824	1,994,379	2,298,849	2,426,601
OTHER FINANCING SOURCES (USES):					
Transfers In	70,200	70,200	39,000	23,400	62,400
Transfers Out	(2,544,894)	(2,544,894)	(2,547,649)	(2,544,733)	(3,031,556)
Net Other Financing Sources (Uses)	(2,474,694)	(2,474,694)	(2,508,649)	(2,521,333)	(2,969,156)
NET CHANGE IN FUND BALANCE	(983,870)	(983,870)	(514,270)	(222,484)	(542,555)
FUND BALANCE (DEFICIT)--Beginning of Year	5,127,155	5,127,155	5,127,155	5,127,155	5,669,710
FUND BALANCE (DEFICIT)--End of Year	4,143,285	4,143,285	4,612,885	4,904,671	5,127,155
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)		4,143,285			

COUNTY OF CHAMPAIGN, ILLINOIS
 DELINQUENCY PREVENTION GRANTS FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$132,640	\$128,027
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	132,640	128,027
 <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	132,640	128,027
Total Fund Balance (Deficit)	132,640	128,027
Total Liabilities and Fund Balance	132,640	128,027

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, 2009

	2009				2008
	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	307	307	0	0	2,486
Miscellaneous	0	0	0	0	1,707
	<hr/>				<hr/>
Total Revenues	307	307	0	0	4,193
<hr/>					
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	221,378	221,378	222,768	222,768	206,082
Capital Outlay	0	0	0	0	0
	<hr/>				<hr/>
Total Expenditures	221,378	221,378	222,768	222,768	206,082
<hr/>					
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(221,071)	(221,071)	(222,768)	(222,768)	(201,889)
<hr/>					
OTHER FINANCING SOURCES (USES):					
Transfers In	225,684	225,684	222,768	222,768	216,280
Transfers Out	0	0	0	0	0
	<hr/>				<hr/>
Net Other Financing Sources (Uses)	225,684	225,684	222,768	222,768	216,280
<hr/>					
NET CHANGE IN FUND BALANCE	4,613	4,613	0	0	14,391
<hr/>					
FUND BALANCE (DEFICIT)--Beginning of Year	128,027	128,027	128,027	128,027	113,636
<hr/>					
FUND BALANCE (DEFICIT)--End of Year	132,640	132,640	128,027	128,027	128,027
<hr/>					
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
		<hr/>			
GAAP Basis Fund Balance (Deficit)		132,640			
		<hr/>			

COUNTY OF CHAMPAIGN, ILLINOIS
SHERIFF DRUG FORFEITURES FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$59,161	\$59,642
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	612	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	59,773	59,642
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	43	227
Intergovernmental Payable	2,529	2,529
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	2,572	2,756
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	57,201	56,886
Total Fund Balance (Deficit)	57,201	56,886
Total Liabilities and Fund Balance	59,773	59,642

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, 2009

	2009				2008
	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	23,925	23,925	30,000	30,000	11,684
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	181	181	1,700	1,700	1,773
Miscellaneous	0	0	0	0	0
Total Revenues	24,106	24,106	31,700	31,700	13,457
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	146	146	493	1,121	1,614
Services	23,645	23,645	33,128	32,500	10,205
Capital Outlay	0	0	0	0	30,870
Total Expenditures	23,791	23,791	33,621	33,621	42,689
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	315	315	(1,921)	(1,921)	(29,232)
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	315	315	(1,921)	(1,921)	(29,232)
FUND BALANCE (DEFICIT)--Beginning of Year	56,886	56,886	56,886	56,886	86,118
FUND BALANCE (DEFICIT)--End of Year	57,201	57,201	54,965	54,965	56,886
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)		57,201			

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT'S AUTOMATION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$304,771	\$338,507
Investments	0	50,000
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	304,771	388,507
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	4,791	52,919
Intergovernmental Payable	0	0
Due To Other Funds	26,144	26,074
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	30,935	78,993
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	273,836	309,514
Total Fund Balance (Deficit)	273,836	309,514
 Total Liabilities and Fund Balance	 304,771	 388,507

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, 2009

	2009				2008
	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	161,198	161,198	165,000	165,000	156,903
Investment Earnings	1,254	1,254	15,000	15,000	9,642
Miscellaneous	0	0	0	0	0
Total Revenues	162,452	162,452	180,000	180,000	166,545
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	23,182	23,182	23,685	3,150	59,215
Services	133,823	133,823	134,778	117,003	120,327
Capital Outlay	2,125	2,125	11,690	25,000	18,656
Total Expenditures	159,130	159,130	170,153	145,153	198,198
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,322	3,322	9,847	34,847	(31,653)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(39,000)	(39,000)	(39,000)	0	0
Net Other Financing Sources (Uses)	(39,000)	(39,000)	(39,000)	0	0
NET CHANGE IN FUND BALANCE	(35,678)	(35,678)	(29,153)	34,847	(31,653)
FUND BALANCE (DEFICIT)--Beginning of Year	309,514	309,514	309,514	309,514	341,167
FUND BALANCE (DEFICIT)--End of Year	273,836	273,836	280,361	344,361	309,514
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)		273,836			

COUNTY OF CHAMPAIGN, ILLINOIS
CHILD SUPPORT SERVICES FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$153,145	\$222,224
Investments	382,000	282,000
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	535,145	504,224
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	834
Accounts Payable	34	1,798
Intergovernmental Payable	0	0
Due To Other Funds	4,383	4,383
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	4,417	7,015
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	530,728	497,209
Total Fund Balance (Deficit)	530,728	497,209
Total Liabilities and Fund Balance	535,145	504,224

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, 2009

	2009				2008
	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	57,912	57,912	55,000	55,000	55,534
Investment Earnings	4,102	4,102	15,000	15,000	14,148
Miscellaneous	0	0	0	0	0
Total Revenues	62,014	62,014	70,000	70,000	69,682
EXPENDITURES:					
Justice & Public Safety:					
Salaries	19,947	19,947	27,547	27,547	18,544
Fringe Benefits	3,236	3,236	10,401	10,401	3,100
Commodities	979	979	15,617	16,000	1,791
Services	4,333	4,333	7,783	7,400	5,030
Capital Outlay	0	0	0	0	2,937
Total Expenditures	28,495	28,495	61,348	61,348	31,402
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	33,519	33,519	8,652	8,652	38,280
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	33,519	33,519	8,652	8,652	38,280
FUND BALANCE (DEFICIT)--Beginning of Year	497,209	497,209	497,209	497,209	458,929
FUND BALANCE (DEFICIT)--End of Year	530,728	530,728	505,861	505,861	497,209
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)		530,728			

COUNTY OF CHAMPAIGN, ILLINOIS
 PROBATION SERVICES FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$816,483	\$602,273
Investments	0	300,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	1,493
Other	0	0
Due From Other Funds	0	0
Total Assets	816,483	903,766
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	11,302	14,009
Intergovernmental Payable	0	0
Due To Other Funds	59,150	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	70,452	14,009
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	746,031	889,757
Total Fund Balance (Deficit)	746,031	889,757
Total Liabilities and Fund Balance	816,483	903,766

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, 2009

	2009				2008
	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	184	184	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	287,157	287,157	260,000	260,000	288,206
Investment Earnings	1,792	1,792	24,000	24,000	25,878
Miscellaneous	961	961	0	0	0
Total Revenues	290,094	290,094	284,000	284,000	314,084
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	30,365	30,365	34,510	55,200	25,479
Services	136,943	136,943	152,725	141,700	107,422
Capital Outlay	4,064	4,064	4,065	10,000	0
	0				
Total Expenditures	171,372	171,372	191,300	206,900	132,901
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	118,722	118,722	92,700	77,100	181,183
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(262,448)	(262,448)	(265,417)	(89,000)	(147,400)
Net Other Financing Sources (Uses)	(262,448)	(262,448)	(265,417)	(89,000)	(147,400)
NET CHANGE IN FUND BALANCE	(143,726)	(143,726)	(172,717)	(11,900)	33,783
FUND BALANCE (DEFICIT)--Beginning of Year	889,757	889,757	889,757	889,757	855,974
FUND BALANCE (DEFICIT)--End of Year	746,031	746,031	717,040	877,857	889,757
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)		746,031			

COUNTY OF CHAMPAIGN, ILLINOIS
 STATE'S ATTORNEY DRUG FORFEITURES FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$4,091	\$3,526
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	488	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	4,579	3,526
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	192
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	0	192
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	4,579	3,334
Total Fund Balance (Deficit)	4,579	3,334
Total Liabilities and Fund Balance	4,579	3,526

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, 2009

	2009				2008
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	25,041	25,041	25,000	25,000	16,256
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	33	33	0	0	278
Miscellaneous	0	0	0	0	0
Total Revenues	25,074	25,074	25,000	25,000	16,534
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	10	10	10	0	50
Services	2,919	2,919	4,090	4,100	2,522
Capital Outlay	0	0	0	0	0
Total Expenditures	2,929	2,929	4,100	4,100	2,572
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	22,145	22,145	20,900	20,900	13,962
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(20,900)	(20,900)	(20,900)	(20,900)	(14,180)
Net Other Financing Sources (Uses)	(20,900)	(20,900)	(20,900)	(20,900)	(14,180)
NET CHANGE IN FUND BALANCE	1,245	1,245	0	0	(218)
FUND BALANCE (DEFICIT)--Beginning of Year	3,334	3,334	3,334	3,334	3,552
FUND BALANCE (DEFICIT)--End of Year	4,579	4,579	3,334	3,334	3,334
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)		4,579			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY HISTORICAL FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$1,284	\$1,281
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	1,284	1,281
 <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	1,284	1,281
Total Fund Balance (Deficit)	1,284	1,281
Total Liabilities and Fund Balance	1,284	1,281

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, 2009

	2009				2008
	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	3	3	50	50	27
Miscellaneous	0	0	0	0	0
Total Revenues	3	3	50	50	27
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	3	3	50	50	27
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	3	3	50	50	27
FUND BALANCE (DEFICIT)--Beginning of Year	1,281	1,281	1,281	1,281	1,254
FUND BALANCE (DEFICIT)--End of Year	1,284	1,284	1,331	1,331	1,281
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)		1,284			

COUNTY OF CHAMPAIGN, ILLINOIS
 CIRCUIT CLERK OPERATIONS AND ADMINISTRATION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$18,512	\$8,286
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	18,512	8,286
 <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	18,512	8,286
Total Fund Balance (Deficit)	18,512	8,286
Total Liabilities and Fund Balance	18,512	8,286

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, 2009

	2009				2008
	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	10,197	10,197	0	0	7,264
Investment Earnings	29	29	0	0	64
Miscellaneous	0	0	0	0	0
Total Revenues	10,226	10,226	0	0	7,328
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	10,226	10,226	0	0	7,328
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	10,226	10,226	0	0	7,328
FUND BALANCE (DEFICIT)--Beginning of Year	8,286	8,286	8,286	8,286	958
FUND BALANCE (DEFICIT)--End of Year	18,512	18,512	8,286	8,286	8,286
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)		18,512			

COUNTY OF CHAMPAIGN, ILLINOIS
 JAIL COMMISSARY FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$297,346	\$274,895
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	1,776
Due From Other Funds	0	0
Total Assets	297,346	276,671
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	840	6,623
Intergovernmental Payable	0	0
Due To Other Funds	14,320	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	15,160	6,623
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	282,186	270,048
Total Fund Balance (Deficit)	282,186	270,048
 Total Liabilities and Fund Balance	 297,346	 276,671

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, 2009

	2009				2008
	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	718	718	6,000	6,000	5,534
Miscellaneous	24,870	24,870	25,000	25,000	25,699
Total Revenues	25,588	25,588	31,000	31,000	31,233
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	10,169	10,169	10,377	8,950	6,646
Services	3,281	3,281	3,573	4,000	3,187
Capital Outlay	0	0	11,000	12,000	8,238
Total Expenditures	13,450	13,450	24,950	24,950	18,071
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	12,138	12,138	6,050	6,050	13,162
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	12,138	12,138	6,050	6,050	13,162
FUND BALANCE (DEFICIT)--Beginning of Year	270,048	270,048	270,048	270,048	256,886
FUND BALANCE (DEFICIT)--End of Year	282,186	282,186	276,098	276,098	270,048
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)		282,186			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY JAIL MEDICAL COSTS FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$39,263	\$102,579
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	39,263	102,579
 <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	39,263	102,579
Total Fund Balance (Deficit)	39,263	102,579
Total Liabilities and Fund Balance	39,263	102,579

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, 2009

	2009				2008
	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	36,418	36,418	30,000	30,000	28,600
Investment Earnings	266	266	2,000	2,000	1,743
Miscellaneous	0	0	0	0	0
Total Revenues	36,684	36,684	32,000	32,000	30,343
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	20,000	20,000	0
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	22,000	22,000	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	36,684	36,684	10,000	10,000	30,343
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(100,000)	(100,000)	(100,000)	0	0
Net Other Financing Sources (Uses)	(100,000)	(100,000)	(100,000)	0	0
NET CHANGE IN FUND BALANCE	(63,316)	(63,316)	(90,000)	10,000	30,343
FUND BALANCE (DEFICIT)--Beginning of Year	102,579	102,579	102,579	102,579	72,236
FUND BALANCE (DEFICIT)--End of Year	39,263	39,263	12,579	112,579	102,579
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)		39,263			

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT DOCUMENT STORAGE FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$419,089	\$262,259
Investments	0	300,000
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	419,089	562,259
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	3,329	3,133
Accounts Payable	60	9,433
Intergovernmental Payable	0	0
Due To Other Funds	936	490
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	4,325	13,056
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	414,764	549,203
Total Fund Balance (Deficit)	414,764	549,203
Total Liabilities and Fund Balance	419,089	562,259

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, 2009

	2009				2008
	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	161,616	161,616	165,000	165,000	156,551
Investment Earnings	3,072	3,072	20,000	20,000	19,571
Miscellaneous	0	0	0	0	0
Total Revenues	164,688	164,688	185,000	185,000	176,122
EXPENDITURES:					
Justice & Public Safety:					
Salaries	77,127	77,127	97,948	97,948	65,374
Fringe Benefits	20,173	20,173	33,885	33,885	19,918
Commodities	936	936	5,000	5,500	2,354
Services	188,740	188,740	205,219	216,500	209,671
Capital Outlay	12,151	12,151	14,281	2,500	0
Total Expenditures	299,127	299,127	356,333	356,333	297,317
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(134,439)	(134,439)	(171,333)	(171,333)	(121,195)
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	(134,439)	(134,439)	(171,333)	(171,333)	(121,195)
FUND BALANCE (DEFICIT)--Beginning of Year	549,203	549,203	549,203	549,203	670,398
FUND BALANCE (DEFICIT)--End of Year	414,764	414,764	377,870	377,870	549,203
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)		414,764			

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT SERVICES DRUG FORFEITURES FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2009 and 2008

	2009	2008
<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
 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, 2009

	2009				2008
	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	38
Miscellaneous	0	0	0	0	0
	<hr/>				<hr/>
Total Revenues	0	0	0	0	38
<hr/>					
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
	<hr/>				<hr/>
Total Expenditures	0	0	0	0	0
<hr/>					
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0	0	0	0	38
<hr/>					
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	(1,964)
	<hr/>				<hr/>
Net Other Financing Sources (Uses)	0	0	0	0	(1,964)
<hr/>					
NET CHANGE IN FUND BALANCE	0	0	0	0	(1,926)
<hr/>					
FUND BALANCE (DEFICIT)--Beginning of Year	0	0	0	0	1,926
<hr/>					
FUND BALANCE (DEFICIT)--End of Year	0	0	0	0	0
<hr/> <hr/>					
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
		<hr/>			
GAAP Basis Fund Balance (Deficit)		0			
		<hr/> <hr/>			

COUNTY OF CHAMPAIGN, ILLINOIS
 VICTIM ADVOCACY GRANT FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2009 and 2008

	2009	2008
<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	1,838	1,614
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	5,266	6,412
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	7,104	8,026
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	(7,104)	(8,026)
Total Fund Balance (Deficit)	(7,104)	(8,026)
Total Liabilities and Fund Balance	0	0

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, 2009

	2009				2008
	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	25,688	25,688	26,683	26,683	25,132
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	7
Miscellaneous	0	0	0	0	0
Total Revenues	25,688	25,688	26,683	26,683	25,139
EXPENDITURES:					
Justice & Public Safety:					
Salaries	43,613	43,613	43,830	43,830	42,235
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	43,613	43,613	43,830	43,830	42,235
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(17,925)	(17,925)	(17,147)	(17,147)	(17,096)
OTHER FINANCING SOURCES (USES):					
Transfers In	18,847	18,847	17,450	17,450	6,768
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	18,847	18,847	17,450	17,450	6,768
NET CHANGE IN FUND BALANCE	922	922	303	303	(10,328)
FUND BALANCE (DEFICIT)--Beginning of Year	(8,026)	(8,026)	(8,026)	(8,026)	2,302
FUND BALANCE (DEFICIT)--End of Year	(7,104)	(7,104)	(7,723)	(7,723)	(8,026)
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)		(7,104)			

COUNTY OF CHAMPAIGN, ILLINOIS
 JUVENILE INTERVENTION SERVICES FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$12,426	\$18,237
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	275
Due From Other Funds	0	0
Total Assets	12,426	18,512
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	103
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	0	103
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	12,426	18,409
Total Fund Balance (Deficit)	12,426	18,409
Total Liabilities and Fund Balance	12,426	18,512

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, 2009

	2009				2008
	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	2,350
Investment Earnings	42	42	500	500	471
Miscellaneous	0	0	0	0	0
Total Revenues	42	42	500	500	2,821
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	5,935	5,935	5,939	0	0
Services	90	90	9,061	5,000	6,458
Capital Outlay	0	0	0	0	0
Total Expenditures	6,025	6,025	15,000	5,000	6,458
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(5,983)	(5,983)	(14,500)	(4,500)	(3,637)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	(575)
Net Other Financing Sources (Uses)	0	0	0	0	(575)
NET CHANGE IN FUND BALANCE	(5,983)	(5,983)	(14,500)	(4,500)	(4,212)
FUND BALANCE (DEFICIT)--Beginning of Year	18,409	18,409	18,409	18,409	22,621
FUND BALANCE (DEFICIT)--End of Year	12,426	12,426	3,909	13,909	18,409
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)		12,426			

COUNTY OF CHAMPAIGN, ILLINOIS
CHILD ADVOCACY CENTER FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$4,573	\$6,374
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	5,702	17,106
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	10,275	23,480
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	3,535	3,105
Accounts Payable	991	6,372
Intergovernmental Payable	0	0
Due To Other Funds	1,004	483
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	5,530	9,960
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	4,745	13,520
Total Fund Balance (Deficit)	4,745	13,520
Total Liabilities and Fund Balance	10,275	23,480

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, 2009

	2009				2008
	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	188,036	188,036	211,102	197,660	210,575
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	23	23	750	750	415
Miscellaneous	5,387	5,387	4,000	4,000	4,050
Total Revenues	193,446	193,446	215,852	202,410	215,040
EXPENDITURES:					
Justice & Public Safety:					
Salaries	83,880	83,880	84,272	84,272	81,044
Fringe Benefits	24,873	24,873	25,365	25,365	24,055
Commodities	2,385	2,385	3,210	3,100	3,286
Services	91,083	91,083	104,447	91,115	106,727
Capital Outlay	0	0	0	0	2,078
Total Expenditures	202,221	202,221	217,294	203,852	217,190
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(8,775)	(8,775)	(1,442)	(1,442)	(2,150)
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	(8,775)	(8,775)	(1,442)	(1,442)	(2,150)
FUND BALANCE (DEFICIT)--Beginning of Year	13,520	13,520	13,520	13,520	15,670
FUND BALANCE (DEFICIT)--End of Year	4,745	4,745	12,078	12,078	13,520
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)		4,745			

COUNTY OF CHAMPAIGN, ILLINOIS
 JUVENILE INFORMATION SHARING SYSTEM GRANT FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$6,855	\$1,747
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	6,855	1,747
 <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	6,855	1,747
Total Fund Balance (Deficit)	6,855	1,747
Total Liabilities and Fund Balance	6,855	1,747

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, 2009

	2009				2008
	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	4,000	4,000	10,145	10,145	8,777
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	10	10	0	0	22
Miscellaneous	0	0	0	0	0
Total Revenues	4,010	4,010	10,145	10,145	8,799
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	11,872	11,872	10,450
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	11,872	11,872	10,450
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	4,010	4,010	(1,727)	(1,727)	(1,651)
OTHER FINANCING SOURCES (USES):					
Transfers In	1,098	1,098	1,727	1,727	575
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	1,098	1,098	1,727	1,727	575
NET CHANGE IN FUND BALANCE	5,108	5,108	0	0	(1,076)
FUND BALANCE (DEFICIT)--Beginning of Year	1,747	1,747	1,747	1,747	2,823
FUND BALANCE (DEFICIT)--End of Year	6,855	6,855	1,747	1,747	1,747
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)		6,855			

COUNTY OF CHAMPAIGN, ILLINOIS
 DRUG COURTS PROGRAM FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$31,184	\$6,159
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	7,875
Due From Other Funds	0	0
Total Assets	31,184	14,034
 <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	31,184	14,034
Total Fund Balance (Deficit)	31,184	14,034
Total Liabilities and Fund Balance	31,184	14,034

COUNTY OF CHAMPAIGN, ILLINOIS
 DRUG COURTS PROGRAM FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2009

	2009				2008
	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	47,610
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	22,603	22,603	30,000	30,000	14,277
Investment Earnings	37	37	0	0	57
Miscellaneous	2,385	2,385	1,500	1,500	3,288
Total Revenues	25,025	25,025	31,500	31,500	65,232
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	7,875	7,875	31,500	31,500	53,233
Capital Outlay	0	0	0	0	0
Total Expenditures	7,875	7,875	31,500	31,500	53,233
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	17,150	17,150	0	0	11,999
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	1,964
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	1,964
NET CHANGE IN FUND BALANCE	17,150	17,150	0	0	13,963
FUND BALANCE (DEFICIT)--Beginning of Year	14,034	14,034	14,034	14,034	71
FUND BALANCE (DEFICIT)--End of Year	31,184	31,184	14,034	14,034	14,034
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)		31,184			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY PUBLIC HEALTH FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$394,567	\$356,400
Investments	100,000	350,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	895,100	874,663
Intergovernmental	51,530	1,727
Accrued Interest	219	589
Other	3,075	0
Due From Other Funds	0	95,000
Total Assets	1,444,491	1,678,379
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	195	275
Accounts Payable	290,523	364,370
Intergovernmental Payable	0	0
Due To Other Funds	48	42
Funds Held For Others	0	0
Deferred Revenues	895,100	874,663
Total Liabilities	1,185,866	1,239,350
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	258,625	439,029
Total Fund Balance (Deficit)	258,625	439,029
 Total Liabilities and Fund Balance	 1,444,491	 1,678,379

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, 2009

	2009				2008
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$874,046	\$874,046	\$897,856	\$879,943	\$819,295
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	270,268	270,268	351,631	240,796	233,896
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	125,145	125,145	139,063	139,063	133,395
Charges for Services	0	0	0	0	0
Investment Earnings	5,837	5,837	18,000	18,000	14,291
Miscellaneous	261	261	0	0	5
Total Revenues	1,275,557	1,275,557	1,406,550	1,277,802	1,200,882
EXPENDITURES:					
Health:					
Salaries	4,457	4,457	6,227	9,377	4,067
Fringe Benefits	680	680	1,273	623	651
Commodities	0	0	0	0	0
Services	1,481,241	1,481,241	1,481,424	1,350,176	1,304,506
Capital Outlay	0	0	0	0	0
Total Expenditures	1,486,378	1,486,378	1,488,924	1,360,176	1,309,224
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(210,821)	(210,821)	(82,374)	(82,374)	(108,342)
OTHER FINANCING SOURCES (USES):					
Transfers In	45,000	45,000	45,000	45,000	95,000
Transfers Out	(14,583)	(14,583)	(14,583)	0	(10,417)
Net Other Financing Sources (Uses)	30,417	30,417	30,417	45,000	84,583
NET CHANGE IN FUND BALANCE	(180,404)	(180,404)	(51,957)	(37,374)	(23,759)
FUND BALANCE (DEFICIT)--Beginning of Year	439,029	439,029	439,029	439,029	462,788
FUND BALANCE (DEFICIT)--End of Year	258,625	258,625	387,072	401,655	439,029
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)		258,625			

COUNTY OF CHAMPAIGN, ILLINOIS
EARLY CHILDHOOD FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$523,846	\$408,973
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	293,079	359,965
Accrued Interest	0	0
Other	1,045	2,397
Due From Other Funds	0	0
Total Assets	817,970	771,335
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	134,222	116,554
Accounts Payable	66,897	65,567
Intergovernmental Payable	0	0
Due To Other Funds	79,160	60,109
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	280,279	242,230
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	537,691	529,105
Total Fund Balance (Deficit)	537,691	529,105
 Total Liabilities and Fund Balance	 817,970	 771,335

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, 2009

	2009				2008
	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	4,991,742	4,991,742	7,829,500	7,583,000	5,111,677
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	44,262	44,262	127,000	127,000	37,616
Investment Earnings	912	912	35,000	35,000	9,656
Miscellaneous	30,072	30,072	17,750	17,750	7,713
Total Revenues	5,066,988	5,066,988	8,009,250	7,762,750	5,166,662
EXPENDITURES:					
Education:					
Salaries	2,675,919	2,675,919	3,502,402	3,460,900	2,726,033
Fringe Benefits	789,447	789,447	1,152,286	1,113,985	807,950
Commodities	226,689	226,689	517,401	434,050	231,403
Services	1,335,995	1,335,995	2,512,649	2,413,800	1,390,650
Capital Outlay	15,176	15,176	281,200	201,800	45,722
Total Expenditures	5,043,226	5,043,226	7,965,938	7,624,535	5,201,758
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	23,762	23,762	43,312	138,215	(35,096)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(15,176)	(15,176)	(19,097)	(19,000)	(13,777)
Net Other Financing Sources (Uses)	(15,176)	(15,176)	(19,097)	(19,000)	(13,777)
NET CHANGE IN FUND BALANCE	8,586	8,586	24,215	119,215	(48,873)
FUND BALANCE (DEFICIT)--Beginning of Year	529,105	529,105	529,105	529,105	577,978
FUND BALANCE (DEFICIT)--End of Year	537,691	537,691	553,320	648,320	529,105
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)		537,691			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY HIGHWAY FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$272,819	\$330,065
Investments	92,000	91,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,882,553	1,836,792
Intergovernmental	0	2,300
Accrued Interest	434	980
Other	0	0
Due From Other Funds	105,123	58,475
Total Assets	2,352,929	2,319,612
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	48,066	40,339
Accounts Payable	27,091	34,008
Intergovernmental Payable	0	0
Due To Other Funds	81,696	21,238
Funds Held For Others	0	0
Deferred Revenues	1,882,553	1,836,792
Total Liabilities	2,039,406	1,932,377
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	313,523	387,235
Total Fund Balance (Deficit)	313,523	387,235
Total Liabilities and Fund Balance	2,352,929	2,319,612

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, 2009

	2009				2008
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$1,840,875	\$1,840,875	\$1,847,879	\$1,847,879	\$1,723,391
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	260,000	260,000	255,852
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	469,363	469,363	455,000	455,000	333,093
Investment Earnings	1,031	1,031	5,000	5,000	9,181
Miscellaneous	37,374	37,374	0	0	1,105
Total Revenues	2,348,643	2,348,643	2,567,879	2,567,879	2,322,622
EXPENDITURES:					
Highways & Bridges:					
Salaries	1,200,873	1,200,873	1,207,369	1,209,254	1,117,158
Fringe Benefits	360,644	360,644	367,229	345,344	329,641
Commodities	118,360	118,360	194,738	239,500	204,481
Services	377,454	377,454	410,127	372,200	319,284
Capital Outlay	258,591	258,591	262,935	230,000	221,419
Total Expenditures	2,315,922	2,315,922	2,442,398	2,396,298	2,191,983
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	32,721	32,721	125,481	171,581	130,639
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(106,433)	(106,433)	(106,434)	(106,434)	(382,459)
Net Other Financing Sources (Uses)	(106,433)	(106,433)	(106,434)	(106,434)	(382,459)
NET CHANGE IN FUND BALANCE	(73,712)	(73,712)	19,047	65,147	(251,820)
FUND BALANCE (DEFICIT)--Beginning of Year	387,235	387,235	387,235	387,235	639,055
FUND BALANCE (DEFICIT)--End of Year	313,523	313,523	406,282	452,382	387,235
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)		313,523			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY BRIDGE FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$1,208,979	\$578,533
Investments	0	1,000,000
Receivables. Net of Uncollectible Amounts:		
Property Taxes	959,035	934,140
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	2,168,014	2,512,673
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	89,101	459,972
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	959,035	934,140
Total Liabilities	1,048,136	1,394,112
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	1,119,878	1,118,561
Total Fund Balance (Deficit)	1,119,878	1,118,561
Total Liabilities and Fund Balance	2,168,014	2,512,673

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, 2009

	2009				2008
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$938,475	\$938,475	\$939,779	\$939,779	\$875,045
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	50,723	50,723	40,000	40,000	36,904
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	10,976	10,976	40,000	40,000	61,799
Miscellaneous	311	311	0	0	8,780
Total Revenues	1,000,485	1,000,485	1,019,779	1,019,779	982,528
EXPENDITURES:					
Highways & Bridges:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	176,283	176,283	180,300	116,300	204,525
Capital Outlay	822,885	822,885	823,000	887,000	1,616,007
Total Expenditures	999,168	999,168	1,003,300	1,003,300	1,820,532
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,317	1,317	16,479	16,479	(838,004)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	1,317	1,317	16,479	16,479	(838,004)
FUND BALANCE (DEFICIT)--Beginning of Year	1,118,561	1,118,561	1,118,561	1,118,561	1,956,565
FUND BALANCE (DEFICIT)--End of Year	1,119,878	1,119,878	1,135,040	1,135,040	1,118,561
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)		1,119,878			

COUNTY OF CHAMPAIGN, ILLINOIS
HIGHWAY FEDERAL AID MATCHING FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$334,430	\$324,787
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	7,104	6,998
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	341,534	331,785
 <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	7,104	6,998
Total Liabilities	7,104	6,998
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	334,430	324,787
Total Fund Balance (Deficit)	334,430	324,787
Total Liabilities and Fund Balance	341,534	331,785

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, 2009

	2009				2008
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$7,725	\$7,725	\$7,040	\$7,040	\$7,262
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	1,918	1,918	15,000	15,000	8,015
Miscellaneous	0	0	0	0	0
Total Revenues	9,643	9,643	22,040	22,040	15,277
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	9,643	9,643	22,040	22,040	15,277
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	9,643	9,643	22,040	22,040	15,277
FUND BALANCE (DEFICIT)--Beginning of Year	324,787	324,787	324,787	324,787	309,510
FUND BALANCE (DEFICIT)--End of Year	334,430	334,430	346,827	346,827	324,787
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)		334,430			

COUNTY OF CHAMPAIGN, ILLINOIS
 CAPITAL ASSET REPLACEMENT FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$770,782	\$749,631
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	105,171	116,257
Total Assets	875,953	865,888
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	4,611	1,729
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	4,611	1,729
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	871,342	864,159
Total Fund Balance (Deficit)	871,342	864,159
Total Liabilities and Fund Balance	875,953	865,888

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, 2009

	2009				2008
	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	6,805	6,805	28,000	28,000	28,802
Miscellaneous	0	0	0	0	0
Total Revenues	6,805	6,805	28,000	28,000	28,802
EXPENDITURES:					
General Government:					
Commodities	33,967	33,967	36,904	56,680	42,360
Services	29,398	29,398	47,776	0	20,862
Capital Outlay	0	0	0	0	150,345
Justice & Public Safety:					
Commodities	49,012	49,012	52,032	52,875	123,285
Services	843	843	843	0	803
Capital Outlay	0	0	0	0	33,226
Development:					
Commodities	1,573	1,573	1,650	1,650	9,370
Capital Outlay	0	0	0	0	0
Total Expenditures	114,793	114,793	139,205	111,205	380,251
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(107,988)	(107,988)	(111,205)	(83,205)	(351,449)
OTHER FINANCING SOURCES (USES):					
Transfers In	115,171	115,171	110,943	110,943	126,257
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	115,171	115,171	110,943	110,943	126,257
NET CHANGE IN FUND BALANCE	7,183	7,183	(262)	27,738	(225,192)
FUND BALANCE (DEFICIT)--Beginning of Year	864,159	864,159	864,159	864,159	1,089,351
FUND BALANCE (DEFICIT)--End of Year	871,342	871,342	863,897	891,897	864,159
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)		871,342			

COUNTY OF CHAMPAIGN, ILLINOIS
TORT IMMUNITY FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$0	\$0
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,072,699	1,046,097
Intergovernmental	21	25
Accrued Interest	0	0
Other	0	0
Due From Other Funds	535	604
Total Assets	1,073,255	1,046,726
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	308,889	156,814
Funds Held For Others	0	0
Deferred Revenues	1,072,699	1,046,097
Total Liabilities	1,381,588	1,202,911
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	(308,333)	(156,185)
Total Fund Balance (Deficit)	(308,333)	(156,185)
Total Liabilities and Fund Balance	1,073,255	1,046,726

COUNTY OF CHAMPAIGN, ILLINOIS
TORT IMMUNITY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2009

	2009				2008
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$1,049,345	\$1,049,345	\$1,053,611	\$1,053,611	\$981,676
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	2	2,100	2,100	930
Miscellaneous	0	0	0	0	0
Total Revenues	1,049,347	1,049,347	1,055,711	1,055,711	982,606
EXPENDITURES:					
General Government:					
Fringe Benefits	125,273	126,045	135,733	100,284	130,956
Services	60,171	60,171	61,435	61,435	65,207
Justice & Public Safety:					
Fringe Benefits	635,872	635,872	684,749	505,914	423,029
Services	377,633	377,633	385,565	385,565	364,977
Development:					
Fringe Benefits	2,546	2,546	2,742	2,026	2,968
Services	0	0	0	0	246
Total Expenditures	1,201,495	1,202,267	1,270,224	1,055,224	987,383
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(152,148)	(152,920)	(214,513)	487	(4,777)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	772	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	772	0	0	0
NET CHANGE IN FUND BALANCE	(152,148)	(152,148)	(214,513)	487	(4,777)
FUND BALANCE (DEFICIT)--Beginning of Year	(156,185)	(156,185)	(156,185)	(156,185)	(151,408)
FUND BALANCE (DEFICIT)--End of Year	(308,333)	(308,333)	(370,698)	(155,698)	(156,185)
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)		(308,333)			

COUNTY OF CHAMPAIGN, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$1,062,942	\$887,570
Investments	377,000	369,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	2,539,798	2,425,124
Intergovernmental	1,303	609
Accrued Interest	915	3,974
Other	0	0
Due From Other Funds	289,153	405,188
Total Assets	4,271,111	4,091,465
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	134,261	122,518
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	714
Deferred Revenues	2,539,798	2,425,124
Total Liabilities	2,674,059	2,548,356
 FUND BALANCE (DEFICIT):		
Reserved for Debt Service	432,294	368,844
Unreserved, Undesignated	1,164,758	1,174,265
Total Fund Balance (Deficit)	1,597,052	1,543,109
Total Liabilities and Fund Balance	4,271,111	4,091,465

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, 2009

Exhibit C-42b

	2009				2008
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$2,431,357	\$2,431,357	\$2,444,963	\$2,444,963	\$2,392,394
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	206,141	206,141	149,942	149,942	150,118
Investment Earnings	4,667	4,667	52,500	52,500	27,516
Miscellaneous	0	0	0	0	0
Total Revenues	2,766,165	2,766,165	2,771,405	2,771,405	2,694,028
EXPENDITURES:					
General Government:					
Fringe Benefits	394,776	405,522	409,884	409,884	389,163
Justice & Public Safety:					
Fringe Benefits	1,730,906	1,784,441	1,803,634	1,803,634	1,765,155
Health:					
Fringe Benefits	0	20,923	21,148	21,148	0
Education:					
Fringe Benefits	0	176,363	178,260	178,260	0
Social Services:					
Fringe Benefits	0	378,087	402,547	402,547	0
Development:					
Fringe Benefits	29,701	212,491	214,776	214,776	29,543
Highways & Bridges:					
Fringe Benefits	141,364	141,364	142,885	142,885	136,551
Debt Service:					
Principal Retirement	315,000	315,000	315,000	315,000	300,000
Interest & Fiscal Charges	100,475	100,475	101,940	101,940	115,603
Total Expenditures	2,712,222	3,534,666	3,590,074	3,590,074	2,736,015
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	53,943	(768,501)	(818,669)	(818,669)	(41,987)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	822,444	823,921	823,921	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	822,444	823,921	823,921	0
NET CHANGE IN FUND BALANCE	53,943	53,943	5,252	5,252	(41,987)
FUND BALANCE (DEFICIT)--Beginning of Year	1,543,109	1,543,109	1,543,109	1,543,109	1,585,096
FUND BALANCE (DEFICIT)--End of Year	1,597,052	1,597,052	1,548,361	1,548,361	1,543,109
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)		1,597,052			

COUNTY OF CHAMPAIGN, ILLINOIS
 SOCIAL SECURITY FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$184,531	\$148,095
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,539,682	1,534,452
Intergovernmental	1,449	633
Accrued Interest	0	0
Other	0	0
Due From Other Funds	345,792	413,181
Total Assets	2,071,454	2,096,361
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	115,392	99,320
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	1,539,682	1,534,452
Total Liabilities	1,655,074	1,633,772
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	416,380	462,589
Total Fund Balance (Deficit)	416,380	462,589
Total Liabilities and Fund Balance	2,071,454	2,096,361

COUNTY OF CHAMPAIGN, ILLINOIS
SOCIAL SECURITY FUND

Exhibit C-43b

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2009

	2009				2008
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$1,539,224	\$1,539,224	\$1,546,964	\$1,546,964	\$1,464,034
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	667	667	12,000	12,000	5,133
Miscellaneous	0	0	0	0	0
Total Revenues	1,539,891	1,539,891	1,558,964	1,558,964	1,469,167
EXPENDITURES:					
General Government:					
Fringe Benefits	270,912	284,868	285,103	270,351	258,225
Justice & Public Safety:					
Fringe Benefits	1,196,899	1,256,962	1,258,002	1,192,909	1,179,999
Health:					
Fringe Benefits	0	23,052	23,072	21,878	0
Education:					
Fringe Benefits	0	196,268	196,430	186,267	0
Social Services:					
Fringe Benefits	0	464,321	464,604	432,104	0
Development:					
Fringe Benefits	20,537	224,446	224,632	213,009	19,750
Highways & Bridges:					
Fringe Benefits	97,752	97,752	97,832	92,770	91,283
Total Expenditures	1,586,100	2,547,669	2,549,675	2,409,288	1,549,257
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(46,209)	(1,007,778)	(990,711)	(850,324)	(80,090)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	961,569	950,211	850,324	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	961,569	950,211	850,324	0
NET CHANGE IN FUND BALANCE	(46,209)	(46,209)	(40,500)	0	(80,090)
FUND BALANCE (DEFICIT)--Beginning of Year	462,589	462,589	462,589	462,589	542,679
FUND BALANCE (DEFICIT)--End of Year	416,380	416,380	422,089	462,589	462,589
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)		416,380			

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, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$7,090	\$7,288
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	7,090	7,288
 <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	7,090	7,288
Total Fund Balance (Deficit)	7,090	7,288
Total Liabilities and Fund Balance	7,090	7,288

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, 2009

	2009				2008
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Investment Earnings	287	287	200	200	157
Miscellaneous	0	0	0	0	0
Total Revenues	287	287	200	200	157
EXPENDITURES:					
Debt Service:					
Principal Retirement	980,000	980,000	980,000	980,000	955,000
Interest & Fiscal Charges	36,110	36,110	36,110	35,625	60,298
Total Expenditures	1,016,110	1,016,110	1,016,110	1,015,625	1,015,298
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,015,823)	(1,015,823)	(1,015,910)	(1,015,425)	(1,015,141)
OTHER FINANCING SOURCES (USES):					
Transfers In	1,015,625	1,015,625	1,015,625	1,015,625	1,014,813
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	1,015,625	1,015,625	1,015,625	1,015,625	1,014,813
NET CHANGE IN FUND BALANCE	(198)	(198)	(285)	200	(328)
FUND BALANCE (DEFICIT)--Beginning of Year	7,288	7,288	7,288	7,288	7,616
FUND BALANCE (DEFICIT)--End of Year	7,090	7,090	7,003	7,488	7,288
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)		7,090			

COUNTY OF CHAMPAIGN, ILLINOIS
 2003 SERIES NURSING HOME BOND DEBT SERVICE FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$1,377,227	\$259,350
Investments	189,000	1,276,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,585,632	1,585,154
Intergovernmental	0	0
Accrued Interest	459	3,785
Other	0	0
Due From Other Funds	0	0
Total Assets	3,152,318	3,124,289
 <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	1,585,632	1,585,154
Total Liabilities	1,585,632	1,585,154
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	1,566,686	1,539,135
Total Fund Balance (Deficit)	1,566,686	1,539,135
Total Liabilities and Fund Balance	3,152,318	3,124,289

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, 2009

	2009				2008
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$1,594,252	\$1,594,252	\$1,594,722	\$1,594,722	\$1,594,492
Investment Earnings	13,239	13,239	45,000	45,000	50,310
Miscellaneous	0	0	0	0	0
Total Revenues	1,607,491	1,607,491	1,639,722	1,639,722	1,644,802
EXPENDITURES:					
Debt Service:					
Principal Retirement	875,000	875,000	875,000	875,000	855,000
Interest & Fiscal Charges	704,940	704,940	704,940	704,940	730,915
Total Expenditures	1,579,940	1,579,940	1,579,940	1,579,940	1,585,915
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	27,551	27,551	59,782	59,782	58,887
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	27,551	27,551	59,782	59,782	58,887
FUND BALANCE (DEFICIT)--Beginning of Year	1,539,135	1,539,135	1,539,135	1,539,135	1,480,248
FUND BALANCE (DEFICIT)--End of Year	1,566,686	1,566,686	1,598,917	1,598,917	1,539,135
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)		1,566,686			

COUNTY OF CHAMPAIGN, ILLINOIS
 2007 SERIES HIGHWAY FACILITY BOND DEBT SERVICE FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$119,973	\$171,559
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	53,217	0
Total Assets	173,190	171,559
 <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	173,190	171,559
Total Fund Balance (Deficit)	173,190	171,559
Total Liabilities and Fund Balance	173,190	171,559

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, 2009

	2009				2008
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Investment Earnings	101	101	500	500	592
Miscellaneous	0	0	0	0	0
Total Revenues	101	101	500	500	592
EXPENDITURES:					
Debt Service:					
Principal Retirement	140,000	140,000	140,000	140,000	0
Interest & Fiscal Charges	60,420	60,420	61,925	61,925	42,428
Total Expenditures	200,420	200,420	201,925	201,925	42,428
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(200,319)	(200,319)	(201,425)	(201,425)	(41,836)
OTHER FINANCING SOURCES (USES):					
Transfers In	201,950	201,950	201,906	201,906	213,383
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	201,950	201,950	201,906	201,906	213,383
NET CHANGE IN FUND BALANCE	1,631	1,631	481	481	171,547
FUND BALANCE (DEFICIT)--Beginning of Year	171,559	171,559	171,559	171,559	12
FUND BALANCE (DEFICIT)--End of Year	173,190	173,190	172,040	172,040	171,559
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)		173,190			

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, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$154,782	\$56,120
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	154,782	56,120
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	0	99,438
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Total Liabilities	0	99,438
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	154,782	(43,318)
Total Fund Balance (Deficit)	154,782	(43,318)
Total Liabilities and Fund Balance	154,782	56,120

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, 2009

	2009				2008
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Investment Earnings	415	415	300	300	11,903
Miscellaneous	0	0	0	0	88,633
Total Revenues	<u>415</u>	<u>415</u>	<u>300</u>	<u>300</u>	<u>100,536</u>
EXPENDITURES:					
Highways & Bridges:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	74,433
Services	22,458	22,458	22,459	0	103,639
Capital Outlay	197,206	197,206	227,541	250,000	1,706,902
Total Expenditures	<u>219,664</u>	<u>219,664</u>	<u>250,000</u>	<u>250,000</u>	<u>1,884,974</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(219,249)</u>	<u>(219,249)</u>	<u>(249,700)</u>	<u>(249,700)</u>	<u>(1,784,438)</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	417,349	417,349	0	0	645,000
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	<u>417,349</u>	<u>417,349</u>	<u>0</u>	<u>0</u>	<u>645,000</u>
NET CHANGE IN FUND BALANCE	198,100	198,100	(249,700)	(249,700)	(1,139,438)
FUND BALANCE (DEFICIT)--Beginning of Year	<u>(43,318)</u>	<u>(43,318)</u>	<u>(43,318)</u>	<u>(43,318)</u>	<u>1,096,120</u>
FUND BALANCE (DEFICIT)--End of Year	<u>154,782</u>	<u>154,782</u>	<u>(293,018)</u>	<u>(293,018)</u>	<u>(43,318)</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>154,782</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
 NURSING HOME CONSTRUCTION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$109,488	\$332,049
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	0
Accrued Interest	0	0
Other	7,107	2,203
Due From Other Funds	0	0
Total Assets	116,595	334,252
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	67,187	101,318
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Total Liabilities	67,187	101,318
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	49,408	232,934
Total Fund Balance (Deficit)	49,408	232,934
 Total Liabilities and Fund Balance	 116,595	 334,252

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, 2009

	2009				2008
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Investment Earnings	542	542	12,565	12,565	14,707
Miscellaneous	225,269	225,269	0	0	2,203
Total Revenues	225,811	225,811	12,565	12,565	16,910
EXPENDITURES:					
Social Services:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	4	4	4	0	1,103
Services	409,333	409,333	416,479	89,499	196,615
Capital Outlay	0	0	0	0	16,136
Debt Service:					
Principal Retirement	0	0	0	0	33,472
Interest & Fiscal Charges	0	0	0	0	809
Total Expenditures	409,337	409,337	416,483	89,499	248,135
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(183,526)	(183,526)	(403,918)	(76,934)	(231,225)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	(304,893)	(299,893)
Net Other Financing Sources (Uses)	0	0	0	(304,893)	(299,893)
NET CHANGE IN FUND BALANCE	(183,526)	(183,526)	(403,918)	(381,827)	(531,118)
FUND BALANCE (DEFICIT)--Beginning of Year	232,934	232,934	232,934	232,934	764,052
FUND BALANCE (DEFICIT)--End of Year	49,408	49,408	(170,984)	(148,893)	232,934
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)		49,408			

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT COMPLEX CONSTRUCTION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$1,525,297	\$2,391,688
Investments	0	2,000,000
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	0
Accrued Interest	0	0
Other	955	0
Due From Other Funds	0	0
Total Assets	1,526,252	4,391,688
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	105,198	28,543
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Total Liabilities	105,198	28,543
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	1,421,054	4,363,145
Total Fund Balance (Deficit)	1,421,054	4,363,145
 Total Liabilities and Fund Balance	 1,526,252	 4,391,688

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, 2009

	2009				2008
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Investment Earnings	18,460	18,460	125,000	125,000	206,694
Miscellaneous	171,483	171,483	0	0	9,262
Total Revenues	<u>189,943</u>	<u>189,943</u>	<u>125,000</u>	<u>125,000</u>	<u>215,956</u>
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	189	189	1,755	0	1,320
Services	174,966	174,966	237,114	224,450	301,451
Capital Outlay	2,956,879	2,956,879	4,421,126	4,435,545	3,043,825
Total Expenditures	<u>3,132,034</u>	<u>3,132,034</u>	<u>4,659,995</u>	<u>4,659,995</u>	<u>3,346,596</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(2,942,091)</u>	<u>(2,942,091)</u>	<u>(4,534,995)</u>	<u>(4,534,995)</u>	<u>(3,130,640)</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>(2,942,091)</u>	<u>(2,942,091)</u>	<u>(4,534,995)</u>	<u>(4,534,995)</u>	<u>(3,130,640)</u>
FUND BALANCE (DEFICIT)--Beginning of Year	<u>4,363,145</u>	<u>4,363,145</u>	<u>4,363,145</u>	<u>4,363,145</u>	<u>7,493,785</u>
FUND BALANCE (DEFICIT)--End of Year	<u>1,421,054</u>	<u>1,421,054</u>	<u>(171,850)</u>	<u>(171,850)</u>	<u>4,363,145</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>1,421,054</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, 2009 and 2008

<u>ASSETS</u>	<u>2009</u>	<u>2008</u>
CURRENT ASSETS:		
Cash	\$691,963	\$178,419
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Patient Accounts	1,451,770	1,498,330
Property Taxes	966,139	941,137
Intergovernmental	0	378,334
Accrued Interest	0	0
Other	0	0
Due From Other Funds	356	0
Inventories	21,485	20,084
Prepaid Expenses	7,292	4,848
Resident Trust Accounts	12,264	9,668
NONCURRENT ASSETS:		
Capital Assets:		
Buildings and Improvements	23,564,729	23,561,410
Construction in Progress	25,633	0
Equipment	1,139,367	978,326
Less Accumulated Depreciation	<u>(2,177,248)</u>	<u>(1,468,993)</u>
 Total Assets	 <u>25,703,750</u>	 <u>26,101,563</u>
 LIABILITIES		
CURRENT LIABILITIES:		
Accrued Salaries Payable	276,304	240,261
Accounts Payable	1,274,224	1,326,214
Due To Other Funds	906,588	2,116,574
Funds Held For Others	12,264	9,668
Deferred Revenues	966,139	941,137
Compensated Absences Payable	382,805	381,972
NONCURRENT LIABILITIES:		
Net Obligation for Other Post-Employment Benefits	<u>83,855</u>	<u>0</u>
 Total Liabilities	 <u>3,902,179</u>	 <u>5,015,826</u>
 NET ASSETS		
Invested in Capital Assets	22,552,481	23,070,743
Unrestricted	<u>(750,910)</u>	<u>(1,985,006)</u>
 Total Net Assets	 <u><u>21,801,571</u></u>	 <u><u>21,085,737</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, 2009

	2009				2008
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
OPERATING REVENUES:					
Charges for Services	\$15,119,546	\$15,042,583	\$15,691,210	\$15,691,210	\$12,913,858
Miscellaneous	24,715	24,715	22,163	22,163	25,614
Total Operating Revenues	15,144,261	15,067,298	15,713,373	15,713,373	12,939,472
OPERATING EXPENSES:					
Salaries	6,207,311	6,206,537	6,210,732	5,887,720	5,861,686
Fringe Benefits	1,828,065	1,734,456	1,749,969	1,749,588	1,787,708
Commodities	1,171,663	1,118,019	1,185,000	1,322,245	1,094,625
Services	6,514,186	6,396,384	6,980,362	6,996,342	6,150,916
Capital Outlay	0	163,572	204,880	48,708	0
Depreciation	709,443	0	0	0	700,314
Total Operating Expenses	16,430,668	15,618,968	16,330,943	16,004,603	15,595,249
OPERATING INCOME (LOSS)	(1,286,407)	(551,670)	(617,570)	(291,230)	(2,655,777)
NON-OPERATING REVENUES (EXPENSES):					
Property Tax	941,111	941,111	946,818	946,818	879,915
Intergovernmental Revenue	99,895	105,478	95,981	11,933	5,583
Investment Earnings	4,174	4,174	11,335	11,335	10,645
Donations	13,590	6,202	5,705	5,705	6,551
Interest Expense	(15,520)	(15,520)	(28,734)	(32,192)	(8,730)
Loss on Disposal of Capital Assets	(1,170)	0	0	0	(55,634)
Net Non-Operating Revenues (Expenses)	1,042,080	1,041,445	1,031,105	943,599	838,330
INCOME (LOSS) BEFORE TRANSFERS	(244,327)	489,775	413,535	652,369	(1,817,447)
Capital Contributions	0	0	0	0	43,459
Transfers In	1,000,000	1,000,000	0	0	0
Transfers Out	(39,839)	(39,839)	(55,524)	(67,000)	(33,419)
CHANGE IN NET ASSETS	715,834	1,449,936	358,011	585,369	(1,807,407)
NET ASSETS--Beginning of Year	21,085,737	(883,309)	(883,309)	(883,309)	22,893,144
NET ASSETS--End of Year	21,801,571	566,627	(525,298)	(297,940)	21,085,737
Revenues/Transfers In Conversion to GAAP Basis		78,768			
Expenses/Transfers Out Conversion to GAAP Basis		(812,870)			
Beginning Net Assets Conversion to GAAP Basis		21,969,046			
GAAP Basis Net Assets		21,801,571			

COUNTY OF CHAMPAIGN, ILLINOIS
NURSING HOME FUND
COMPARATIVE STATEMENT OF CASH FLOWS
FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2009 and 2008

Exhibit F-3

	2009	2008
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Receipts from Customers	\$15,563,216	\$13,117,191
Cash Payments to Employees for Services	(6,170,435)	(5,967,531)
Cash Payments to Suppliers and Other Funds For Goods and Services	(9,692,811)	(8,903,146)
Net Cash Provided (Used) By Operating Activities	(300,030)	(1,753,486)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Property Taxes Received	941,111	879,915
Operating Grants Received	21,430	0
Gifts And Donations Received	2,745	4,324
Cash Received from Tax Anticipation Borrowing	780,000	0
Tax Anticipation Borrowing Repaid	(780,000)	0
Interest Paid on Tax Anticipation Borrowing	(15,520)	0
Transfers/Loans Received From Other Funds	0	972,127
Transfers/Loans Paid To Other Funds	(39,839)	(33,419)
Interest Paid on Interfund Loans	0	(7,205)
Net Cash Provided (Used) By Non-Capital Financing Activities	909,927	1,815,742
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Payments for Acquisition and Construction of Capital Assets	(100,527)	(32,324)
Principal Payments on Equipment Capital Leases	0	(9,553)
Interest Payments on Equipment Capital Leases	0	(1,525)
Net Cash Provided (Used) By Capital and Related Financing Activities	(100,527)	(43,402)
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest Received on Investments and Bank Deposits	4,174	10,645
Net Cash Provided (Used) By Investment Activities	4,174	10,645
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	513,544	29,499
Cash and Cash Equivalents at Beginning of Year	178,419	148,920
Cash and Cash Equivalents at End of Year	691,963	178,419
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	(\$1,286,407)	(\$2,655,777)
Adjust For Non-Cash Revenue/Expense:		
Depreciation Expense	709,443	700,314
Increase (Decrease) in Net Obligation for OPEB	83,855	0
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	419,311	177,690
Decrease (Increase) in Due From Other Funds	(356)	29
Decrease (Increase) in Inventories	1,668	6,838
Decrease (Increase) in Prepaid Expenses	(2,444)	0
Increase (Decrease) in Payables	(15,114)	(217,363)
Increase (Decrease) in Due To Other Funds	(209,986)	234,783
Net Cash Provided (Used) By Operating Activities	(300,030)	(1,753,486)

Non-cash Investing, Capital and Financing Activities:

In fiscal year 2009, the Nursing Home received donated assets and supplies valued at \$10,845 and received vehicles valued at \$84,048 through a federal grant. 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.

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, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
CURRENT ASSETS:		
Cash	\$1,361,581	\$734,423
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	86	337
Accrued Interest	0	0
Other	8	8,828
Due From Other Funds	133,275	191,449
Total Assets	1,494,950	935,037
 <u>LIABILITIES</u>		
CURRENT LIABILITIES:		
Accounts Payable	54,307	8,710
Due To Other Funds	0	0
Funds Held For Others	0	0
NONCURRENT LIABILITIES:		
Estimated Claims Payable	2,733,600	2,555,090
Total Liabilities	2,787,907	2,563,800
 <u>NET ASSETS</u>		
Unrestricted	(1,292,957)	(1,628,763)
Total Net Assets	(1,292,957)	(1,628,763)

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, 2009

	2009				2008
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
OPERATING REVENUES:					
Charges for Services	\$1,737,529	\$1,737,529	\$1,463,157	\$1,463,157	\$1,444,067
Miscellaneous	45,267	45,267	46,045	3,000	131,071
Total Operating Revenues	<u>1,782,796</u>	<u>1,782,796</u>	<u>1,509,202</u>	<u>1,466,157</u>	<u>1,575,138</u>
OPERATING EXPENSES:					
Salaries	20,388	0	0	0	17,236
Fringe Benefits	808,321	732,941	1,061,941	1,061,941	1,190,406
Commodities	231	231	300	300	143
Services	619,438	516,308	779,903	747,155	975,054
Total Operating Expenses	<u>1,448,378</u>	<u>1,249,480</u>	<u>1,842,144</u>	<u>1,809,396</u>	<u>2,182,839</u>
OPERATING INCOME (LOSS)	<u>334,418</u>	<u>533,316</u>	<u>(332,942)</u>	<u>(343,239)</u>	<u>(607,701)</u>
NON-OPERATING REVENUES (EXPENSES):					
Investment Earnings	1,388	1,388	7,500	7,500	7,277
Net Non-Operating Revenues (Expenses)	<u>1,388</u>	<u>1,388</u>	<u>7,500</u>	<u>7,500</u>	<u>7,277</u>
INCOME (LOSS) BEFORE TRANSFERS	335,806	534,704	(325,442)	(335,739)	(600,424)
Transfers In	0	0	0	0	0
Transfers Out	0	(20,388)	(20,389)	(10,092)	0
CHANGE IN NET ASSETS	335,806	514,316	(345,831)	(345,831)	(600,424)
NET ASSETS--Beginning of Year	<u>(1,628,763)</u>	<u>926,327</u>	<u>926,327</u>	<u>926,327</u>	<u>(1,028,339)</u>
NET ASSETS--End of Year	<u>(1,292,957)</u>	<u>1,440,643</u>	<u>580,496</u>	<u>580,496</u>	<u>(1,628,763)</u>
Revenues/Transfers In Conversion to GAAP Basis		0			
Expenses/Transfers Out Conversion to GAAP Basis		(178,510)			
Beginning Net Assets Conversion to GAAP Basis		<u>(2,555,090)</u>			
GAAP Basis Net Assets		<u>(1,292,957)</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
 SELF-FUNDED INSURANCE FUND
 COMPARATIVE STATEMENT OF CASH FLOWS
 FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2009 and 2008

	2009	2008
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Receipts from Other Funds and Employees for Services	\$1,665,391	\$2,157,053
Cash Receipts for Claims Reimbursements	54,087	122,243
Cash Payments to Employees for Services	(20,388)	(45,087)
Cash Payments to Suppliers for Goods and Services	(502,703)	(1,211,145)
Cash Payments for Claims	(701,180)	(254,220)
	<u>495,207</u>	<u>768,844</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Transfers/Loans Received From Other Funds	130,563	0
Transfers/Loans Paid To Other Funds	0	(130,563)
	<u>130,563</u>	<u>(130,563)</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	1,388	7,277
	<u>1,388</u>	<u>7,277</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	627,158	645,558
Cash and Cash Equivalents at Beginning of Year	734,423	88,865
Cash and Cash Equivalents at End of Year	<u>1,361,581</u>	<u>734,423</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	\$334,418	(\$607,701)
Adjust For Non-Cash Revenue/Expense:		
Increase (Decrease) in Estimated Claims Payable	178,510	694,830
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	9,071	(9,016)
Decrease (Increase) in Due From Other Funds	(72,389)	713,174
Increase (Decrease) in Payables	45,597	5,408
Increase (Decrease) in Due To Other Funds	0	(27,851)
Increase (Decrease) in Unremitted Payroll Withholdings	0	0
	<u>495,207</u>	<u>768,844</u>

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, 2009 and 2008

<u>ASSETS</u>	<u>2009</u>	<u>2008</u>
CURRENT ASSETS:		
Cash	\$184,388	\$182,936
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	2,347	0
Accrued Interest	0	0
Other	1,256	1,682
Due From Other Funds	<u>2,016</u>	<u>9,464</u>
 Total Assets	 <u>190,007</u>	 <u>194,082</u>
 LIABILITIES		
CURRENT LIABILITIES:		
Accounts Payable	1,369	102
Due To Other Funds	4	68
Funds Held For Others	81,343	85,368
NONCURRENT LIABILITIES:		
Estimated Claims Payable	<u>0</u>	<u>0</u>
 Total Liabilities	 <u>82,716</u>	 <u>85,538</u>
 NET ASSETS		
Unrestricted	<u>107,291</u>	<u>108,544</u>
 Total Net Assets	 <u><u>107,291</u></u>	 <u><u>108,544</u></u>

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, 2009

	2009				2008
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
OPERATING REVENUES:					
Charges for Services	\$4,823,900	\$4,823,900	\$4,970,000	\$4,970,000	\$4,632,863
Miscellaneous	0	0	0	0	0
Total Operating Revenues	<u>4,823,900</u>	<u>4,823,900</u>	<u>4,970,000</u>	<u>4,970,000</u>	<u>4,632,863</u>
OPERATING EXPENSES:					
Salaries	0	0	0	0	0
Fringe Benefits	4,825,517	4,825,517	4,968,400	4,968,400	4,632,113
Commodities	0	0	600	600	234
Services	135	135	1,000	1,000	10,625
Total Operating Expenses	<u>4,825,652</u>	<u>4,825,652</u>	<u>4,970,000</u>	<u>4,970,000</u>	<u>4,642,972</u>
OPERATING INCOME (LOSS)	<u>(1,752)</u>	<u>(1,752)</u>	<u>0</u>	<u>0</u>	<u>(10,109)</u>
NON-OPERATING REVENUES (EXPENSES):					
Investment Earnings	499	499	0	0	5,045
Net Non-Operating Revenues (Expenses)	<u>499</u>	<u>499</u>	<u>0</u>	<u>0</u>	<u>5,045</u>
INCOME (LOSS) BEFORE TRANSFERS	<u>(1,253)</u>	<u>(1,253)</u>	<u>0</u>	<u>0</u>	<u>(5,064)</u>
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
CHANGE IN NET ASSETS	<u>(1,253)</u>	<u>(1,253)</u>	<u>0</u>	<u>0</u>	<u>(5,064)</u>
NET ASSETS--Beginning of Year	<u>108,544</u>	<u>108,544</u>	<u>108,544</u>	<u>108,544</u>	<u>113,608</u>
NET ASSETS--End of Year	<u>107,291</u>	<u>107,291</u>	<u>108,544</u>	<u>108,544</u>	<u>108,544</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>107,291</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
EMPLOYEE HEALTH INSURANCE FUND
COMPARATIVE STATEMENT OF CASH FLOWS
FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2009 and 2008

	2009	2008
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Receipts from Other Funds and Employees for Services	\$4,829,427	\$4,906,063
Cash Receipts for Claims Reimbursements	0	0
Cash Payments to Employees for Services	0	0
Cash Payments to Suppliers for Goods and Services	(4,828,474)	(5,015,411)
Cash Payments for Claims	0	0
	953	(109,348)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Transfers/Loans Received From Other Funds	0	0
Transfers/Loans Paid to Other Funds	0	0
	0	0
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Capital Contributions Received	0	0
	0	0
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest Received on Investments and Bank Deposits	499	5,045
	499	5,045
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	1,452	(104,303)
Cash and Cash Equivalents at Beginning of Year	182,936	287,239
Cash and Cash Equivalents at End of Year	184,388	182,936
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	(\$1,752)	(\$10,109)
Adjust For Non-Cash Revenue/Expense:		
Increase (Decrease) in Estimated Claims Payable	0	0
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	(1,921)	1,920
Decrease (Increase) in Due From Other Funds	7,448	271,280
Increase (Decrease) in Payables	1,267	(368,618)
Increase (Decrease) in Due To Other Funds	(64)	46
Increase (Decrease) in Unremitted Payroll Withholdings	(4,025)	(3,867)
	953	(109,348)
Net Cash Provided (Used) By Operating Activities	953	(109,348)

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, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$15,761	\$411,788
Investments	780,000	370,000
Receivables:		
Intergovernmental	216,619	134,310
Accrued Interest	877	1,647
Other	0	0
Due From Other Funds	0	0
Total Assets	1,013,257	917,745
 <u>LIABILITIES</u>		
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Total Liabilities	0	0
 <u>NET ASSETS</u>		
Held in Trust for Other Governments	1,013,257	917,745

COUNTY OF CHAMPAIGN, ILLINOIS
TOWNSHIP MOTOR FUEL TAX FUND
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2009 AND 2008

	<u>2009</u>	<u>2008</u>
ADDITIONS:		
Intergovernmental Revenue	\$2,161,979	\$2,172,362
Investment Earnings	6,118	35,728
Miscellaneous	<u>0</u>	<u>0</u>
Total Additions	<u>2,168,097</u>	<u>2,208,090</u>
DEDUCTIONS:		
Township Road Maintenance:		
Salaries	0	0
Fringe Benefits	0	0
Commodities	0	0
Services	2,072,585	2,364,288
Capital Outlay	<u>0</u>	<u>0</u>
Total Deductions	<u>2,072,585</u>	<u>2,364,288</u>
CHANGE IN NET ASSETS	95,512	(156,198)
NET ASSETS--Beginning of Year	<u>917,745</u>	<u>1,073,943</u>
NET ASSETS--End of Year	<u><u>1,013,257</u></u>	<u><u>917,745</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
TOWNSHIP BRIDGE FUND
COMPARATIVE STATEMENT OF FIDUCIARY NET ASSETS
NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$101,103	\$347,573
Investments	75,000	75,000
Receivables:		
Intergovernmental	0	0
Accrued Interest	123	442
Other	0	0
Due From Other Funds	0	0
Total Assets	176,226	423,015
 <u>LIABILITIES</u>		
Accounts Payable	0	105,600
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Total Liabilities	0	105,600
 <u>NET ASSETS</u>		
Held in Trust for Other Governments	176,226	317,415

COUNTY OF CHAMPAIGN, ILLINOIS
TOWNSHIP BRIDGE FUND
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2009 AND 2008

	<u>2009</u>	<u>2008</u>
ADDITIONS:		
Intergovernmental Revenue	\$61,462	\$614,420
Investment Earnings	1,871	5,407
Miscellaneous	<u>0</u>	<u>0</u>
Total Additions	<u>63,333</u>	<u>619,827</u>
DEDUCTIONS:		
Township Bridge Maintenance:		
Salaries	0	0
Fringe Benefits	0	0
Commodities	0	0
Services	0	0
Capital Outlay	<u>204,522</u>	<u>459,902</u>
Total Deductions	<u>204,522</u>	<u>459,902</u>
CHANGE IN NET ASSETS	(141,189)	159,925
NET ASSETS--Beginning of Year	<u>317,415</u>	<u>157,490</u>
NET ASSETS--End of Year	<u><u>176,226</u></u>	<u><u>317,415</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, 2009 AND 2008

	<u>2009</u>	<u>2008</u>
<u>GARNISHMENTS FUND</u>		
ASSETS:		
Cash	<u>\$372</u>	<u>\$0</u>
Total Assets	<u>372</u>	<u>0</u>
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held for Others	<u>372</u>	<u>0</u>
Total Liabilities	<u>372</u>	<u>0</u>
<u>INHERITANCE TAX FUND</u>		
ASSETS:		
Cash	\$2,742,980	\$16,685
Investments	<u>0</u>	<u>0</u>
Total Assets	<u>2,742,980</u>	<u>16,685</u>
LIABILITIES:		
Intergovernmental Payable	\$2,742,980	\$16,685
Due To Other Funds	<u>0</u>	<u>0</u>
Total Liabilities	<u>2,742,980</u>	<u>16,685</u>
<u>ESTATE FUND</u>		
ASSETS:		
Cash	\$30,561	\$30,561
Investments	<u>0</u>	<u>0</u>
Total Assets	<u>30,561</u>	<u>30,561</u>
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held For Others	<u>30,561</u>	<u>30,561</u>
Total Liabilities	<u>30,561</u>	<u>30,561</u>

COUNTY OF CHAMPAIGN, ILLINOIS
INDIVIDUAL AGENCY FUNDS
COMPARATIVE STATEMENTS OF FIDUCIARY NET ASSETS
NOVEMBER 30, 2009 AND 2008

	<u>2009</u>	<u>2008</u>
<u>PROPERTY CONDEMNATIONS FUND</u>		
ASSETS:		
Cash	\$44,420	\$44,420
Investments	<u>0</u>	<u>0</u>
Total Assets	<u><u>44,420</u></u>	<u><u>44,420</u></u>
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held for Others	<u>44,420</u>	<u>44,420</u>
Total Liabilities	<u><u>44,420</u></u>	<u><u>44,420</u></u>
<u>COUNTY COLLECTOR FUND</u>		
ASSETS:		
Cash	\$676,322	\$8,487,202
Investments	0	0
Intergovernmental Receivable	<u>168</u>	<u>24,621</u>
Total Assets	<u><u>676,490</u></u>	<u><u>8,511,823</u></u>
LIABILITIES:		
Intergovernmental Payable	\$573,832	\$8,446,162
Due To Other Funds	0	0
Funds Held For Others	<u>102,658</u>	<u>65,661</u>
Total Liabilities	<u><u>676,490</u></u>	<u><u>8,511,823</u></u>
<u>CIRCUIT CLERK FUND</u>		
ASSETS:		
Cash	\$195,679	\$848,468
Investments	<u>1,800,032</u>	<u>1,548,634</u>
Total Assets	<u><u>1,995,711</u></u>	<u><u>2,397,102</u></u>
LIABILITIES:		
Intergovernmental Payable	\$161,240	\$117,083
Due To Other Funds	0	0
Funds Held For Others	<u>1,834,471</u>	<u>2,280,019</u>
Total Liabilities	<u><u>1,995,711</u></u>	<u><u>2,397,102</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
 INDIVIDUAL AGENCY FUNDS
 COMPARATIVE STATEMENTS OF FIDUCIARY NET ASSETS
 NOVEMBER 30, 2009 AND 2008

	2009	2008
<u>COUNTY CLERK FUND</u>		
ASSETS:		
Cash	\$313,584	\$230,663
Investments	73,656	43,190
Total Assets	387,240	273,853
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held For Others	387,240	273,853
Total Liabilities	387,240	273,853
 <u>COURT SERVICES FUND</u>		
ASSETS:		
Cash	\$9,351	\$7,859
Total Assets	9,351	7,859
LIABILITIES:		
Funds Held For Others	\$9,351	\$7,859
Total Liabilities	9,351	7,859

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 ASSET TYPE AND SOURCE OF FUNDING
 NOVEMBER 30, 2009 and 2008

	<u>2009</u>	<u>2008</u>
<u>GOVERNMENTAL FUNDS CAPITAL ASSETS</u>		
Land	\$1,688,463	\$1,688,463
Infrastructure	62,041,032	60,918,627
Buildings and Improvements	65,563,139	65,195,054
Equipment	12,990,590	12,909,170
Construction in Progress	<u>7,259,205</u>	<u>6,648,969</u>
Total Governmental Funds Capital Assets	<u><u>149,542,429</u></u>	<u><u>147,360,283</u></u>
 <u>SOURCE OF FUNDING</u>		
General Fund Revenues	\$10,913,289	\$10,920,175
Special Revenue Funds	73,071,031	73,937,258
Capital Projects Funds	65,343,080	62,303,096
Gifts	<u>215,029</u>	<u>199,754</u>
Total Governmental Funds Capital Assets	<u><u>149,542,429</u></u>	<u><u>147,360,283</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
 CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
 SCHEDULE BY FUNCTION AND ACTIVITY
 NOVEMBER 30, 2009

<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	702,325	0	702,325
County Clerk	0	0	0	1,249,938	0	1,249,938
Recorder	0	0	0	312,418	0	312,418
Supervisor of Assessments	0	0	0	26,645	0	26,645
Treasurer	0	0	0	55,612	0	55,612
Public Properties	192,138	0	5,503,807	235,152	0	5,931,097
Total General Government	192,138	0	5,503,807	2,616,592	0	8,312,537
JUSTICE AND PUBLIC SAFETY:						
Circuit Clerk	0	0	0	352,766	0	352,766
Circuit Court / Law Library	0	0	0	1,669,501	0	1,669,501
Public Defender	0	0	0	17,906	0	17,906
Sheriff / Correctional Centers	0	0	0	3,609,988	0	3,609,988
State's Attorney	0	0	0	125,458	0	125,458
Coroner	0	0	0	128,094	0	128,094
ESDA / Emergency Management Agcy.	0	0	0	309,852	0	309,852
Court Services / Juvenile Detention	0	0	0	365,675	0	365,675
Animal Control	0	0	0	174,199	0	174,199
Child Advocacy Center	0	0	0	7,165	0	7,165
Public Properties	1,423,487	0	52,049,701	0	6,640,434	60,113,622
Total Justice and Public Safety	1,423,487	0	52,049,701	6,760,604	6,640,434	66,874,226
HEALTH SERVICES						
Total Health Services	0	0	0	68,447	0	68,447
EDUCATION						
Total Education	0	0	0	635,453	0	635,453
SOCIAL SERVICES						
Total Social Services	732	0	0	0	0	732
DEVELOPMENT						
Total Development	0	0	0	544,978	0	544,978
HIGHWAYS AND BRIDGES						
Total Highways and Bridges	72,106	62,041,032	8,009,631	2,364,516	618,771	73,106,056
Total Governmental Funds Capital Assets	1,688,463	62,041,032	65,563,139	12,990,590	7,259,205	149,542,429

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, 2009

	<u>Balance</u> <u>11/30/08</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>11/30/09</u>
<u>GOVERNMENTAL FUNDS CAPITAL ASSETS</u>				
Land	\$1,688,463	\$0	\$0	\$1,688,463
Infrastructure	60,918,627	3,386,710	2,264,305	62,041,032
Buildings and Improvements	65,195,054	368,085	0	65,563,139
Equipment	12,909,170	849,930	768,510	12,990,590
Construction in Progress	6,648,969	3,996,946	3,386,710	7,259,205
Total Governmental Funds Capital Assets	<u>147,360,283</u>	<u>8,601,671</u>	<u>6,419,525</u>	<u>149,542,429</u>
<u>SOURCE OF FUNDING</u>				
General Fund Revenues	\$10,920,175	\$297,534	\$304,420	\$10,913,289
Special Revenue Funds	73,937,258	5,223,809	6,090,036	73,071,031
Capital Projects Funds	62,303,096	3,065,053	25,069	65,343,080
Gifts	199,754	15,275	0	215,029
Total Governmental Funds Capital Assets	<u>147,360,283</u>	<u>8,601,671</u>	<u>6,419,525</u>	<u>149,542,429</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, 2009

<u>FUNCTION AND ACTIVITY</u>	<u>Balance</u> <u>11/30/08</u>	<u>Additions</u>	<u>Deductions</u>	<u>Function</u> <u>Reclass</u>	<u>Balance</u> <u>11/30/09</u>
GENERAL GOVERNMENT:					
County Board	\$34,502	\$0	\$0	\$0	\$34,502
Administrative Services	724,349	33,220	55,244	0	702,325
County Clerk	1,253,371	4,500	7,933	0	1,249,938
Recorder	302,604	165,681	155,867	0	312,418
Supervisor of Assessments	29,226	0	2,581	0	26,645
Treasurer	53,056	2,556	0	0	55,612
Public Properties	5,868,024	63,073	0	0	5,931,097
Total General Government	<u>8,265,132</u>	<u>269,030</u>	<u>221,625</u>	<u>0</u>	<u>8,312,537</u>
JUSTICE AND PUBLIC SAFETY:					
Circuit Clerk	340,616	12,150	0	0	352,766
Circuit Court / Law Library	1,685,226	0	15,725	0	1,669,501
Public Defender	20,829	0	2,923	0	17,906
Sheriff / Correctional Centers	3,738,366	152,304	280,682	0	3,609,988
State's Attorney	146,574	0	21,116	0	125,458
Coroner	128,094	0	0	0	128,094
ESDA / Emergency Management Agency	298,977	10,875	0	0	309,852
Court Services / Juvenile Detention	382,685	4,064	21,074	0	365,675
Animal Control	174,199	0	0	0	174,199
Child Advocacy Center	10,250	2,057	5,142	0	7,165
Public Properties	57,192,968	2,920,654	0	0	60,113,622
Total Justice and Public Safety	<u>64,118,784</u>	<u>3,102,104</u>	<u>346,662</u>	<u>0</u>	<u>66,874,226</u>
HEALTH SERVICES					
Total Health Services	<u>68,447</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>68,447</u>
EDUCATION					
Total Education	<u>643,590</u>	<u>8,000</u>	<u>16,137</u>	<u>0</u>	<u>635,453</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>332,339</u>	<u>217,478</u>	<u>4,839</u>	<u>0</u>	<u>544,978</u>
HIGHWAYS AND BRIDGES					
Total Highways and Bridges	<u>73,931,259</u>	<u>5,005,059</u>	<u>5,830,262</u>	<u>0</u>	<u>73,106,056</u>
Total Governmental Funds Capital Assets	<u><u>147,360,283</u></u>	<u><u>8,601,671</u></u>	<u><u>6,419,525</u></u>	<u><u>0</u></u>	<u><u>149,542,429</u></u>