

COMBINING STATEMENTS

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
NOVEMBER 30, 2010

	----- Special Revenue Funds -----							
	Regional Plan Comm Econ Dev Loan Fund	Regional Plan Comm USDA Revolv Loan Fund	Geographic Information System Fund	Working Cash Fund	County Clerk Surcharge Fund	Recorder's Automation Fund	Tax Sale Automation Fund	Property Tax Interest Fee Fund
ASSETS								
Cash	\$783,065	\$250,142	\$295,824	\$379,776	\$510	\$608,169	\$50,482	\$172,261
Investments	0	0	0	0	0	0	0	0
Receivables, Net of Uncollectible:								
Property Taxes	0	0	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0	0	0
Program Loans--Current Portion	481,535	0	0	0	0	0	0	0
Accrued Interest	12,757	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
Due From Other Funds	0	0	29,736	0	0	21,652	0	0
Program Loans Receivable--Long Term	5,206,186	0	0	0	0	0	0	0
Total Assets	6,483,543	250,142	325,560	379,776	510	629,821	50,482	172,261
LIABILITIES AND FUND BALANCES								
LIABILITIES:								
Accrued Salaries Payable	0	0	0	0	0	638	0	0
Accounts Payable	0	0	0	0	510	20,502	2,708	0
Intergovernmental Payable	0	0	0	0	0	0	0	0
Due To Other Funds	9,347	0	5,962	2,062	0	213	0	72,000
Funds Held For Others	0	0	0	0	0	0	0	0
Deferred Revenues	462	0	0	0	0	0	0	0
Advances from Other Funds	165,000	0	0	0	0	0	0	0
Total Liabilities	174,809	0	5,962	2,062	510	21,353	2,708	72,000
FUND BALANCES (DEFICITS):								
Reserved for Debt Service	0	0	0	0	0	0	0	0
Reserved for Long Term Receivables	5,206,186	0	0	0	0	0	0	0
Unreserved, Undesignated	1,102,548	250,142	319,598	377,714	0	608,468	47,774	100,261
Total Fund Balances (Deficits)	6,308,734	250,142	319,598	377,714	0	608,468	47,774	100,261
Total Liabilities & Fund Balances	6,483,543	250,142	325,560	379,776	510	629,821	50,482	172,261

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
NOVEMBER 30, 2010

	----- Special Revenue Funds -----							
	Election Assistance/ Accessibility Grant Fund	County Clerk's Automation Fund	Solid Waste Management Fund	Animal Control Fund	Law Library Fund	Public Safety Sales Tax Fund	Delinquency Prevention Grants Fund	Sheriff Drug Forfeitures Fund
ASSETS								
Cash	\$62,035	\$25,562	\$65,566	\$9,911	\$101,975	\$2,385,914	\$124,506	\$82,969
Investments	0	0	0	0	0	734,000	0	0
Receivables, Net of Uncollectible:								
Property Taxes	0	0	0	0	0	0	0	0
Intergovernmental	11,250	0	0	1,426	0	369,086	0	0
Program Loans--Current Portion	0	0	0	0	0	0	0	0
Accrued Interest	0	0	0	0	0	1,609	0	0
Other	0	0	0	2,059	0	0	0	0
Due From Other Funds	0	11,250	0	0	0	520,794	0	0
Program Loans Receivable--Long Term	0	0	0	0	0	0	0	0
Total Assets	73,285	36,812	65,566	13,396	101,975	4,011,403	124,506	82,969
LIABILITIES AND FUND BALANCES								
LIABILITIES:								
Accrued Salaries Payable	0	2,881	0	12,445	811	0	0	0
Accounts Payable	0	194	0	7,186	8,671	0	0	2,348
Intergovernmental Payable	0	0	0	0	0	0	0	2,529
Due To Other Funds	68,118	644	0	17,937	269	471,455	0	261
Funds Held For Others	0	0	0	0	0	0	0	0
Deferred Revenues	0	0	0	0	0	0	0	0
Advances from Other Funds	0	0	0	0	0	0	0	0
Total Liabilities	68,118	3,719	0	37,568	9,751	471,455	0	5,138
FUND BALANCES (DEFICITS):								
Reserved for Debt Service	0	0	0	0	0	2,006,624	0	0
Reserved for Long Term Receivables	0	0	0	0	0	0	0	0
Unreserved, Undesignated	5,167	33,093	65,566	(24,172)	92,224	1,533,324	124,506	77,831
Total Fund Balances (Deficits)	5,167	33,093	65,566	(24,172)	92,224	3,539,948	124,506	77,831
Total Liabilities & Fund Balances	73,285	36,812	65,566	13,396	101,975	4,011,403	124,506	82,969

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
NOVEMBER 30, 2010

	----- Special Revenue Funds -----							
	Court's Automation Fund	Child Support Services Fund	Probation Services Fund	State's Attorney Drug Forfeitures Fund	County Historical Fund	Circuit Clerk Operations & Administration Fund	Jail Commissary Fund	County Jail Medical Costs Fund
ASSETS								
Cash	\$330,204	\$538,308	\$684,099	\$17,759	\$1,291	\$87,200	\$323,208	\$73,280
Investments	0	0	0	0	0	0	0	0
Receivables, Net of Uncollectible:								
Property Taxes	0	0	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0	0	0
Program Loans--Current Portion	0	0	0	0	0	0	0	0
Accrued Interest	0	0	0	0	0	0	0	0
Other	0	0	100	7	0	0	1,848	0
Due From Other Funds	0	0	0	0	0	0	0	0
Program Loans Receivable--Long Term	0	0	0	0	0	0	0	0
Total Assets	330,204	538,308	684,199	17,766	1,291	87,200	325,056	73,280
LIABILITIES AND FUND BALANCES								
LIABILITIES:								
Accrued Salaries Payable	4,046	1,087	0	0	0	0	0	0
Accounts Payable	6,867	1,662	13,980	7	0	18,278	1,005	0
Intergovernmental Payable	0	0	0	0	0	0	0	0
Due To Other Funds	29,469	5,564	0	0	0	0	24,887	20,000
Funds Held For Others	0	0	0	0	0	0	0	0
Deferred Revenues	0	0	0	0	0	0	0	0
Advances from Other Funds	0	0	0	0	0	0	0	0
Total Liabilities	40,382	8,313	13,980	7	0	18,278	25,892	20,000
FUND BALANCES (DEFICITS):								
Reserved for Debt Service	0	0	0	0	0	0	0	0
Reserved for Long Term Receivables	0	0	0	0	0	0	0	0
Unreserved, Undesignated	289,822	529,995	670,219	17,759	1,291	68,922	299,164	53,280
Total Fund Balances (Deficits)	289,822	529,995	670,219	17,759	1,291	68,922	299,164	53,280
Total Liabilities & Fund Balances	330,204	538,308	684,199	17,766	1,291	87,200	325,056	73,280

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
NOVEMBER 30, 2010

	----- Special Revenue Funds -----							
	Court Document Storage Fund	Victim Advocacy Grant Fund	Juvenile Intervention Services Fund	Child Advocacy Center Fund	Juvenile Information Sharing Sys Grant Fund	Drug Courts Program Fund	County Public Health Fund	Access Initiative Grant Fund
ASSETS								
Cash	\$389,221	\$0	\$12,494	\$34,139	\$3,201	\$55,450	\$423,748	\$821,095
Investments	0	0	0	0	0	0	0	0
Receivables, Net of Uncollectible:								
Property Taxes	0	0	0	0	0	0	925,210	0
Intergovernmental	0	0	0	6,729	0	0	13,671	0
Program Loans--Current Portion	0	0	0	0	0	0	0	0
Accrued Interest	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	4,972	0
Due From Other Funds	0	0	0	0	0	0	0	0
Program Loans Receivable--Long Term	0	0	0	0	0	0	0	0
Total Assets	389,221	0	12,494	40,868	3,201	55,450	1,367,601	821,095
LIABILITIES AND FUND BALANCES								
LIABILITIES:								
Accrued Salaries Payable	3,584	1,671	0	3,856	0	0	127	15,428
Accounts Payable	56,605	0	0	4,058	0	0	156,325	11,144
Intergovernmental Payable	0	0	0	0	0	0	0	0
Due To Other Funds	1,189	3,926	0	1,268	0	0	40	8,372
Funds Held For Others	0	0	0	0	0	0	0	0
Deferred Revenues	0	0	0	0	0	0	925,210	0
Advances from Other Funds	0	0	0	0	0	0	0	0
Total Liabilities	61,378	5,597	0	9,182	0	0	1,081,702	34,944
FUND BALANCES (DEFICITS):								
Reserved for Debt Service	0	0	0	0	0	0	0	0
Reserved for Long Term Receivables	0	0	0	0	0	0	0	0
Unreserved, Undesignated	327,843	(5,597)	12,494	31,686	3,201	55,450	285,899	786,151
Total Fund Balances (Deficits)	327,843	(5,597)	12,494	31,686	3,201	55,450	285,899	786,151
Total Liabilities & Fund Balances	389,221	0	12,494	40,868	3,201	55,450	1,367,601	821,095

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
NOVEMBER 30, 2010

	----- Special Revenue Funds -----\							
	Early Childhood Fund	County Highway Fund	County Bridge Fund	Highway Federal Aid Matching Fund	Capital Asset Replacement Fund	Tort Immunity Fund	Illinois Municipal Retirement Fund	Social Security Fund
ASSETS								
Cash	\$785,360	\$408,282	\$1,512,400	\$342,786	\$890,686	\$0	\$876,410	\$468,776
Investments	0	0	0	0	0	0	388,000	0
Receivables, Net of Uncollectible:								
Property Taxes	0	1,960,277	982,912	7,285	0	1,110,981	3,040,814	1,458,088
Intergovernmental	650,891	0	0	0	0	28	1,963	1,514
Program Loans--Current Portion	0	0	0	0	0	0	0	0
Accrued Interest	0	0	0	0	0	0	851	0
Other	1,752	270	0	0	0	0	0	0
Due From Other Funds	0	130,420	78,085	0	476,316	813	196,399	97,815
Program Loans Receivable--Long Term	0	0	0	0	0	0	0	0
Total Assets	1,438,003	2,499,249	2,573,397	350,071	1,367,002	1,111,822	4,504,437	2,026,193
LIABILITIES AND FUND BALANCES								
LIABILITIES:								
Accrued Salaries Payable	169,208	50,844	0	0	0	0	0	0
Accounts Payable	47,364	41,303	33,883	0	182,393	0	187,886	119,438
Intergovernmental Payable	0	0	0	0	0	0	0	0
Due To Other Funds	188,082	27,934	0	0	0	609,717	49	0
Funds Held For Others	0	0	0	0	0	0	0	0
Deferred Revenues	0	1,960,277	982,912	7,285	416,000	1,110,981	3,040,814	1,458,088
Advances from Other Funds	0	0	0	0	0	0	0	0
Total Liabilities	404,654	2,080,358	1,016,795	7,285	598,393	1,720,698	3,228,749	1,577,526
FUND BALANCES (DEFICITS):								
Reserved for Debt Service	0	0	0	0	0	0	430,014	0
Reserved for Long Term Receivables	0	0	0	0	0	0	0	0
Unreserved, Undesignated	1,033,349	418,891	1,556,602	342,786	768,609	(608,876)	845,674	448,667
Total Fund Balances (Deficits)	1,033,349	418,891	1,556,602	342,786	768,609	(608,876)	1,275,688	448,667
Total Liabilities & Fund Balances	1,438,003	2,499,249	2,573,397	350,071	1,367,002	1,111,822	4,504,437	2,026,193

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
NOVEMBER 30, 2010

Exhibit A-1
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	/----- Debt Service Funds -----\ 1995 Jail 2003 Nursing 2007 Highway Bond Home Bond Facility Bond Debt Service Debt Service Debt Service Fund Fund Fund			/----- Capital Projects Funds -----\ Highway Nursing Court Facility Home Complex Construction Construction Construction Fund Fund Fund			Total Non-Major Governmental Funds
ASSETS							
Cash	\$0	\$1,399,773	\$175,898	\$155,058	\$0	\$1,040,923	\$17,249,716
Investments	0	189,000	0	0	0	0	1,311,000
Receivables, Net of Uncollectible:							
Property Taxes	0	1,585,473	0	0	0	0	11,071,040
Intergovernmental	0	0	0	0	0	0	1,056,558
Program Loans--Current Portion	0	0	0	0	0	0	481,535
Accrued Interest	0	415	0	0	0	0	15,632
Other	0	0	0	0	0	0	11,008
Due From Other Funds	0	0	0	0	0	0	1,563,280
Program Loans Receivable--Long Term	0	0	0	0	0	0	5,206,186
Total Assets	0	3,174,661	175,898	155,058	0	1,040,923	37,965,955
LIABILITIES AND FUND BALANCES							
LIABILITIES:							
Accrued Salaries Payable	0	0	0	0	0	0	266,626
Accounts Payable	0	0	0	0	0	42,328	966,645
Intergovernmental Payable	0	0	0	0	0	0	2,529
Due To Other Funds	0	0	0	0	0	0	1,568,765
Funds Held For Others	0	0	0	0	0	0	0
Deferred Revenues	0	1,585,473	0	0	0	0	11,487,502
Advances from Other Funds	0	0	0	0	0	0	165,000
Total Liabilities	0	1,585,473	0	0	0	42,328	14,457,067
FUND BALANCES (DEFICITS):							
Reserved for Debt Service	0	0	0	0	0	0	2,436,638
Reserved for Long Term Receivables	0	0	0	0	0	0	5,206,186
Unreserved, Undesignated	0	1,589,188	175,898	155,058	0	998,595	15,866,064
Total Fund Balances (Deficits)	0	1,589,188	175,898	155,058	0	998,595	23,508,888
Total Liabilities & Fund Balances	0	3,174,661	175,898	155,058	0	1,040,923	37,965,955

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2010

	----- Special Revenue Funds -----							
	Regional Plan Comm Econ Dev Loan Fund	Regional Plan Comm USDA Revolv Loan Fund	Geographic Information System Fund	Working Cash Fund	County Clerk Surcharge Fund	Recorder's Automation Fund	Tax Sale Automation Fund	Property Tax Interest Fee Fund
REVENUES:								
Property Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0	0	0	0
Intergovernmental Revenue	451,689	0	0	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0	0
Charges for Services	0	0	274,602	0	8,169	138,096	31,901	59,040
Interest on Program Loans	216,216	0	0	0	0	0	0	0
Investment Earnings	906	142	1,803	2,062	0	2,259	239	960
Miscellaneous	0	0	0	0	0	75,455	0	0
Total Revenues	668,811	142	276,405	2,062	8,169	215,810	32,140	60,000
EXPENDITURES:								
Current: General Government	0	0	279,290	0	8,169	147,757	20,001	0
Justice & Public Safety	0	0	0	0	0	0	0	0
Health	0	0	0	0	0	0	0	0
Education	0	0	0	0	0	0	0	0
Social Services	0	0	0	0	0	0	0	0
Development	62,986	0	0	0	0	0	0	0
Highways & Bridges	0	0	0	0	0	0	0	0
Debt Service: Principal Retirement	0	0	0	0	0	0	0	0
Interest & Fiscal Charges	0	0	0	0	0	0	0	0
Total Expenditures	62,986	0	279,290	0	8,169	147,757	20,001	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	605,825	142	(2,885)	2,062	0	68,053	12,139	60,000
OTHER FINANCING SOURCES (USES):								
Transfers In	0	250,000	0	0	0	0	0	0
Transfers Out	(353,983)	0	(30,377)	(2,975)	0	(105,185)	(15,695)	(121,100)
Net Other Financing Sources (Uses)	(353,983)	250,000	(30,377)	(2,975)	0	(105,185)	(15,695)	(121,100)
NET CHANGE IN FUND BALANCE	251,842	250,142	(33,262)	(913)	0	(37,132)	(3,556)	(61,100)
FUND BALANCES (DEFICITS)--Beginning of Year	6,056,892	0	352,860	378,627	0	645,600	51,330	161,361
FUND BALANCES (DEFICITS)--End of Year	6,308,734	250,142	319,598	377,714	0	608,468	47,774	100,261

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2010

	-----Special Revenue Funds-----							
	Election Assistance/ Accessibility Grant Fund	County Clerk's Automation Fund	Solid Waste Management Fund	Animal Control Fund	Law Library Fund	Public Safety Sales Tax Fund	Delinquency Prevention Grants Fund	Sheriff Drug Forfeitures Fund
REVENUES:								
Property Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0	4,304,939	0	0
Intergovernmental Revenue	147,033	0	0	151,756	0	0	0	0
Fines & Forfeitures	0	0	0	5,102	0	0	0	43,728
Licenses & Permits	0	0	650	217,192	0	0	0	0
Charges for Services	0	24,391	0	47,045	67,635	0	0	0
Interest on Program Loans	0	0	0	0	0	0	0	0
Investment Earnings	61	242	366	338	660	6,215	677	325
Miscellaneous	0	6,856	0	917	0	0	0	0
Total Revenues	147,094	31,489	1,016	422,350	68,295	4,311,154	677	44,053
EXPENDITURES:								
Current: General Government	61,140	79,365	2,820	0	0	0	0	0
Justice & Public Safety	0	0	0	502,723	86,987	161,817	224,895	23,423
Health	0	0	0	0	0	0	0	0
Education	0	0	0	0	0	0	0	0
Social Services	0	0	0	0	0	0	0	0
Development	0	0	0	0	0	0	0	0
Highways & Bridges	0	0	0	0	0	0	0	0
Debt Service: Principal Retirement	0	0	0	0	0	755,558	0	0
Interest & Fiscal Charges	0	0	0	0	0	1,631,276	0	0
Total Expenditures	61,140	79,365	2,820	502,723	86,987	2,548,651	224,895	23,423
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	85,954	(47,876)	(1,804)	(80,373)	(18,692)	1,762,503	(224,218)	20,630
OTHER FINANCING SOURCES (USES):								
Transfers In	0	22,270	0	0	0	7,353	216,084	0
Transfers Out	(85,893)	0	(139)	(22,584)	(16,645)	(2,373,193)	0	0
Net Other Financing Sources (Uses)	(85,893)	22,270	(139)	(22,584)	(16,645)	(2,365,840)	216,084	0
NET CHANGE IN FUND BALANCE	61	(25,606)	(1,943)	(102,957)	(35,337)	(603,337)	(8,134)	20,630
FUND BALANCES (DEFICITS)--Beginning of Year	5,106	58,699	67,509	78,785	127,561	4,143,285	132,640	57,201
FUND BALANCES (DEFICITS)--End of Year	5,167	33,093	65,566	(24,172)	92,224	3,539,948	124,506	77,831

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2010

	----- Special Revenue Funds -----							
	Court's Automation Fund	Child Support Services Fund	Probation Services Fund	State's Attorney Drug Forfeitures Fund	County Historical Fund	Circuit Clerk Operations & Administration Fund	Jail Commissary Fund	County Jail Medical Costs Fund
REVENUES:								
Property Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0	0	0	0
Fines & Forfeitures	0	0	0	28,079	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0	0
Charges for Services	279,742	53,621	420,307	0	0	88,195	0	33,720
Interest on Program Loans	0	0	0	0	0	0	0	0
Investment Earnings	1,322	2,813	2,294	76	7	293	1,560	297
Miscellaneous	0	0	2,924	62	0	0	28,780	0
Total Revenues	281,064	56,434	425,525	28,217	7	88,488	30,340	34,017
EXPENDITURES:								
Current: General Government	0	0	0	0	0	0	0	0
Justice & Public Safety	265,078	57,167	170,520	1,564	0	38,078	13,362	0
Health	0	0	0	0	0	0	0	0
Education	0	0	0	0	0	0	0	0
Social Services	0	0	0	0	0	0	0	0
Development	0	0	0	0	0	0	0	0
Highways & Bridges	0	0	0	0	0	0	0	0
Debt Service: Principal Retirement	0	0	0	0	0	0	0	0
Interest & Fiscal Charges	0	0	0	0	0	0	0	0
Total Expenditures	265,078	57,167	170,520	1,564	0	38,078	13,362	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	15,986	(733)	255,005	26,653	7	50,410	16,978	34,017
OTHER FINANCING SOURCES (USES):								
Transfers In	0	0	0	0	0	0	0	0
Transfers Out	0	0	(330,817)	(13,473)	0	0	0	(20,000)
Net Other Financing Sources (Uses)	0	0	(330,817)	(13,473)	0	0	0	(20,000)
NET CHANGE IN FUND BALANCE	15,986	(733)	(75,812)	13,180	7	50,410	16,978	14,017
FUND BALANCES (DEFICITS)--Beginning of Year	273,836	530,728	746,031	4,579	1,284	18,512	282,186	39,263
FUND BALANCES (DEFICITS)--End of Year	289,822	529,995	670,219	17,759	1,291	68,922	299,164	53,280

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2010

Exhibit A-2
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	-----Special Revenue Funds-----							
	Court Document Storage Fund	Victim Advocacy Grant Fund	Juvenile Intervention Services Fund	Child Advocacy Center Fund	Juvenile Information Sharing Sys Grant Fund	Drug Courts Program Fund	County Public Health Fund	
REVENUES:								
Property Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$894,846	\$0
Public Safety Sales Tax	0	0	0	0	0	0	0	0
Intergovernmental Revenue	0	30,826	0	183,873	2,000	0	390,469	1,221,263
Fines & Forfeitures	0	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	125,903	0
Charges for Services	153,086	0	0	0	0	23,888	0	0
Interest on Program Loans	0	0	0	0	0	0	0	0
Investment Earnings	2,203	3	68	111	23	228	2,100	1,854
Miscellaneous	0	0	0	7,572	0	150	1,492	0
Total Revenues	155,289	30,829	68	191,556	2,023	24,266	1,414,810	1,223,117
EXPENDITURES:								
Current: General Government	0	0	0	0	0	0	0	0
Justice & Public Safety	242,210	39,302	0	164,615	5,788	0	0	0
Health	0	0	0	0	0	0	1,366,684	436,966
Education	0	0	0	0	0	0	0	0
Social Services	0	0	0	0	0	0	0	0
Development	0	0	0	0	0	0	0	0
Highways & Bridges	0	0	0	0	0	0	0	0
Debt Service: Principal Retirement	0	0	0	0	0	0	0	0
Interest & Fiscal Charges	0	0	0	0	0	0	0	0
Total Expenditures	242,210	39,302	0	164,615	5,788	0	1,366,684	436,966
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(86,921)	(8,473)	68	26,941	(3,765)	24,266	48,126	786,151
OTHER FINANCING SOURCES (USES):								
Transfers In	0	9,980	0	0	111	0	0	0
Transfers Out	0	0	0	0	0	0	(20,852)	0
Net Other Financing Sources (Uses)	0	9,980	0	0	111	0	(20,852)	0
NET CHANGE IN FUND BALANCE	(86,921)	1,507	68	26,941	(3,654)	24,266	27,274	786,151
FUND BALANCES (DEFICITS)--Beginning of Year	414,764	(7,104)	12,426	4,745	6,855	31,184	258,625	0
FUND BALANCES (DEFICITS)--End of Year	327,843	(5,597)	12,494	31,686	3,201	55,450	285,899	786,151

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2010

Exhibit A-2
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	----- Special Revenue Funds ----- \							
	Early Childhood Fund	County Highway Fund	County Bridge Fund	Highway Federal Aid Matching Fund	Capital Asset Replacement Fund	Tort Immunity Fund	Illinois Municipal Retirement Fund	Social Security Fund
REVENUES:								
Property Tax	\$0	\$1,887,324	\$963,453	\$7,907	\$0	\$1,074,346	\$2,544,597	\$1,544,204
Public Safety Sales Tax	0	0	0	0	0	0	0	0
Intergovernmental Revenue	6,818,884	235,355	87,940	0	21,000	0	124,000	0
Fines & Forfeitures	0	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0	0
Charges for Services	24,225	504,629	0	0	0	0	137,130	0
Interest on Program Loans	0	0	0	0	0	0	0	0
Investment Earnings	912	252	1,674	449	2,192	0	5,671	1,475
Miscellaneous	6,868	48,094	8,675	0	0	0	0	0
Total Revenues	6,850,889	2,675,654	1,061,742	8,356	23,192	1,074,346	2,811,398	1,545,679
EXPENDITURES:								
Current: General Government	0	0	0	0	528,788	194,257	449,028	248,061
Justice & Public Safety	0	0	0	0	82,175	1,177,659	2,056,245	1,146,597
Health	0	0	0	0	0	0	0	0
Education	6,350,356	0	0	0	0	0	0	0
Social Services	0	0	0	0	0	0	0	0
Development	0	0	0	0	1,278	2,973	32,171	17,939
Highways & Bridges	0	2,509,609	625,018	0	0	0	180,760	100,795
Debt Service: Principal Retirement	0	0	0	0	0	0	330,000	0
Interest & Fiscal Charges	0	0	0	0	0	0	84,558	0
Total Expenditures	6,350,356	2,509,609	625,018	0	612,241	1,374,889	3,132,762	1,513,392
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	500,533	166,045	436,724	8,356	(589,049)	(300,543)	(321,364)	32,287
OTHER FINANCING SOURCES (USES):								
Transfers In	0	67,898	0	0	486,316	0	0	0
Transfers Out	(4,875)	(128,575)	0	0	0	0	0	0
Net Other Financing Sources (Uses)	(4,875)	(60,677)	0	0	486,316	0	0	0
NET CHANGE IN FUND BALANCE	495,658	105,368	436,724	8,356	(102,733)	(300,543)	(321,364)	32,287
FUND BALANCES (DEFICITS)--Beginning of Year	537,691	313,523	1,119,878	334,430	871,342	(308,333)	1,597,052	416,380
FUND BALANCES (DEFICITS)--End of Year	1,033,349	418,891	1,556,602	342,786	768,609	(608,876)	1,275,688	448,667

COUNTY OF CHAMPAIGN, ILLINOIS
 ALL INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2010

	Self-Funded Insurance Fund	Employee Health Insurance Fund	Total Internal Service Funds
OPERATING REVENUES:			
Charges for Services	\$1,935,079	\$4,812,202	\$6,747,281
Miscellaneous	139,600	0	139,600
Total Operating Revenues	<u>2,074,679</u>	<u>4,812,202</u>	<u>6,886,881</u>
OPERATING EXPENSES:			
Salaries	21,099	0	21,099
Fringe Benefits	406,027	4,817,298	5,223,325
Commodities	19	0	19
Services	450,121	9,890	460,011
Total Operating Expenses	<u>877,266</u>	<u>4,827,188</u>	<u>5,704,454</u>
OPERATING INCOME (LOSS)	<u>1,197,413</u>	<u>(14,986)</u>	<u>1,182,427</u>
NON-OPERATING REVENUES (EXPENSES):			
Investment Earnings	5,874	1,003	6,877
Net Non-Operating Revenues (Expenses)	<u>5,874</u>	<u>1,003</u>	<u>6,877</u>
INCOME (LOSS) BEFORE TRANSFERS	1,203,287	(13,983)	1,189,304
Transfers In	21,715	0	21,715
Transfers Out	0	0	0
CHANGE IN NET ASSETS	1,225,002	(13,983)	1,211,019
NET ASSETS--Beginning of Year	<u>(1,292,957)</u>	<u>107,291</u>	<u>(1,185,666)</u>
NET ASSETS--End of Year	<u><u>(67,955)</u></u>	<u><u>93,308</u></u>	<u><u>25,353</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
ALL INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2010

	Self-Funded Insurance Fund	Employee Health Insurance Fund	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash Receipts from Other Funds and Employees for Services	\$1,919,763	\$4,815,279	\$6,735,042
Cash Receipts for Claims Reimbursements	139,608	0	139,608
Cash Payments to Employees for Services	(21,099)	0	(21,099)
Cash Payments to Suppliers for Goods and Services	(622,311)	(4,832,063)	(5,454,374)
Cash Payments for Claims	(825,431)	0	(825,431)
Net Cash Provided (Used) By Operating Activities	590,530	(16,784)	573,746
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:			
Transfers/Loans Received From Other Funds	21,715	0	21,715
Transfers/Loans Paid To Other Funds	0	0	0
Net Cash Provided (Used) By Non-Capital Financing Activities	21,715	0	21,715
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Capital Contributions Received	0	0	0
Net Cash Provided (Used) By Capital and Related Financing Activities	0	0	0
CASH FLOWS FROM INVESTMENT ACTIVITIES:			
Interest Received on Investments and Bank Deposits	5,874	1,003	6,877
Net Cash Provided (Used) By Investment Activities	5,874	1,003	6,877
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	618,119	(15,781)	602,338
Cash and Cash Equivalents at Beginning of Year	1,361,581	184,388	1,545,969
Cash and Cash Equivalents at End of Year	1,979,700	168,607	2,148,307
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:			
Operating Income (Loss)	\$1,197,413	(\$14,986)	\$1,182,427
Adjust For Non-Cash Revenue/Expense:			
Increase (Decrease) in Estimated Claims Payable	(561,060)	0	(561,060)
Adjust For Non-Revenue/Expense Cash Flows:			
Decrease (Increase) in Receivables	(16)	2,065	2,049
Decrease (Increase) in Due From Other Funds	(15,292)	1,012	(14,280)
Increase (Decrease) in Payables	(30,515)	(365)	(30,880)
Increase (Decrease) in Due To Other Funds	0	175	175
Increase (Decrease) in Unremitted Payroll Withholdings	0	(4,685)	(4,685)
Net Cash Provided (Used) By Operating Activities	590,530	(16,784)	573,746

Non-cash Investing, Capital and Financing Activities:

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

COUNTY OF CHAMPAIGN, ILLINOIS
 ALL PRIVATE PURPOSE TRUST FUNDS
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS
 NOVEMBER 30, 2010

	Township Motor Fuel Tax Fund	Township Bridge Fund	Total Private Purpose Trust Funds
<u>ASSETS</u>			
Cash	\$1,007,046	\$330,915	\$1,337,961
Investments	0	0	0
Receivables:			
Intergovernmental	178,194	0	178,194
Accrued Interest	0	0	0
Other	0	0	0
Due From Other Funds	0	0	0
Total Assets	<u>1,185,240</u>	<u>330,915</u>	<u>1,516,155</u>
<u>LIABILITIES</u>			
Accounts Payable	0	18,460	18,460
Intergovernmental Payable	0	0	0
Due to Other Funds	0	78,085	78,085
Total Liabilities	<u>0</u>	<u>96,545</u>	<u>96,545</u>
<u>NET ASSETS</u>			
Held in Trust for Other Governments	<u>1,185,240</u>	<u>234,370</u>	<u>1,419,610</u>

COUNTY OF CHAMPAIGN, ILLINOIS
 ALL PRIVATE PURPOSE TRUST FUNDS
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2010

	Township Motor Fuel Tax Fund	Township Bridge Fund	Total Private Purpose Trust Funds
ADDITIONS:			
Intergovernmental Revenue	\$2,453,183	\$213,390	\$2,666,573
Investment Earnings	4,953	288	5,241
Miscellaneous	0	0	0
Total Additions	2,458,136	213,678	2,671,814
DEDUCTIONS:			
Township Road & Bridge Maintenance:			
Salaries	0	0	0
Fringe Benefits	0	0	0
Commodities	0	0	0
Services	2,286,153	0	2,286,153
Capital Outlay	0	155,534	155,534
Total Deductions	2,286,153	155,534	2,441,687
CHANGE IN NET ASSETS	171,983	58,144	230,127
NET ASSETS--Beginning Of Year	1,013,257	176,226	1,189,483
NET ASSETS--End Of Year	1,185,240	234,370	1,419,610

COUNTY OF CHAMPAIGN, ILLINOIS
 ALL AGENCY FUNDS
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS
 NOVEMBER 30, 2010

	Garnishments Fund	Inheritance Tax Fund	Estate Fund	Property Condemnations Fund	County Collector Fund
<u>ASSETS</u>					
Cash	\$1,167	\$0	\$30,561	\$44,420	\$246,010
Investments	0	0	0	0	0
Receivables:					
Intergovernmental	0	0	0	0	2,961
Total Assets	1,167	0	30,561	44,420	248,971
<u>LIABILITIES</u>					
Intergovernmental Payable	0	0	0	0	218,262
Funds Held For Others	1,167	0	30,561	44,420	30,709
Total Liabilities	1,167	0	30,561	44,420	248,971
<u>NET ASSETS</u>					
Held in Trust for Other Governments	0	0	0	0	0

COUNTY OF CHAMPAIGN, ILLINOIS
ALL AGENCY FUNDS
COMBINING STATEMENT OF FIDUCIARY NET ASSETS
NOVEMBER 30, 2010

	Circuit Clerk Fund	County Clerk Fund	Court Services Fund	Total Agency Funds
<u>ASSETS</u>				
Cash	\$365,076	\$279,059	\$11,110	\$977,403
Investments	1,180,000	74,018	0	1,254,018
Receivables:				
Intergovernmental	0	0	0	2,961
Total Assets	1,545,076	353,077	11,110	2,234,382
<u>LIABILITIES</u>				
Intergovernmental Payable	221,757	0	0	440,019
Funds Held For Others	1,323,319	353,077	11,110	1,794,363
Total Liabilities	1,545,076	353,077	11,110	2,234,382
<u>NET ASSETS</u>				
Held in Trust for Other Governments	0	0	0	0

COUNTY OF CHAMPAIGN, ILLINOIS
ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2010

	Balance <u>11/30/09</u>	<u>Additions</u>	<u>Deductions</u>	Balance <u>11/30/10</u>
<u>GARNISHMENTS FUND</u>				
ASSETS:				
Cash	\$372	\$144,230	\$143,435	\$1,167
Total Assets	372	144,230	143,435	1,167
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	372	144,230	143,435	1,167
Total Liabilities	372	144,230	143,435	1,167
<u>INHERITANCE TAX FUND</u>				
ASSETS:				
Cash	\$2,742,980	\$2,840,871	\$5,583,851	\$0
Investments	0	0	0	0
Total Assets	2,742,980	2,840,871	5,583,851	0
LIABILITIES:				
Intergovernmental Payable	\$2,742,980	\$2,840,871	\$5,583,851	\$0
Due To Other Funds	0	0	0	0
Total Liabilities	2,742,980	2,840,871	5,583,851	0
<u>ESTATE FUND</u>				
ASSETS:				
Cash	\$30,561	\$0	\$0	\$30,561
Investments	0	0	0	0
Total Assets	30,561	0	0	30,561
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	30,561	0	0	30,561
Total Liabilities	30,561	0	0	30,561

COUNTY OF CHAMPAIGN, ILLINOIS
ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2010

	Balance <u>11/30/09</u>	<u>Additions</u>	<u>Deductions</u>	Balance <u>11/30/10</u>
<u>PROPERTY CONDEMNATIONS FUND</u>				
ASSETS:				
Cash	\$44,420	\$0	\$0	\$44,420
Investments	0	0	0	0
Total Assets	44,420	0	0	44,420
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	44,420	0	0	44,420
Total Liabilities	44,420	0	0	44,420
<u>COUNTY COLLECTOR FUND</u>				
ASSETS:				
Cash	\$676,322	\$292,428,371	\$292,858,683	\$246,010
Investments	0	0	0	0
Intergovernmental Receivable	168	253,382	250,589	2,961
Total Assets	676,490	292,681,753	293,109,272	248,971
LIABILITIES:				
Intergovernmental Payable	\$573,832	\$290,051,700	\$290,407,270	\$218,262
Due To Other Funds	0	0	0	0
Funds Held For Others	102,658	2,376,671	2,448,620	30,709
Total Liabilities	676,490	292,428,371	292,855,890	248,971
<u>CIRCUIT CLERK FUND</u>				
ASSETS:				
Cash	\$195,679	\$13,670,374	\$13,500,977	\$365,076
Investments	1,800,032	2,155,668	2,775,700	1,180,000
Total Assets	1,995,711	15,826,042	16,276,677	1,545,076
LIABILITIES:				
Intergovernmental Payable	\$161,240	\$7,957,255	\$7,896,738	\$221,757
Due To Other Funds	0	0	0	0
Funds Held For Others	1,834,471	6,758,943	7,270,095	1,323,319
Total Liabilities	1,995,711	14,716,198	15,166,833	1,545,076

COUNTY OF CHAMPAIGN, ILLINOIS
ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2010

	Balance <u>11/30/09</u>	<u>Additions</u>	<u>Deductions</u>	Balance <u>11/30/10</u>
<u>COUNTY CLERK FUND</u>				
ASSETS:				
Cash	\$313,584	\$3,646,362	\$3,680,887	\$279,059
Investments	73,656	362	0	74,018
Total Assets	<u>387,240</u>	<u>3,646,724</u>	<u>3,680,887</u>	<u>353,077</u>
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	387,240	3,646,362	3,680,525	353,077
Total Liabilities	<u>387,240</u>	<u>3,646,362</u>	<u>3,680,525</u>	<u>353,077</u>
<u>COURT SERVICES FUND</u>				
ASSETS:				
Cash	\$9,351	\$3,264	\$1,505	\$11,110
Total Assets	<u>9,351</u>	<u>3,264</u>	<u>1,505</u>	<u>11,110</u>
LIABILITIES:				
Funds Held For Others	\$9,351	\$3,264	\$1,505	\$11,110
Total Liabilities	<u>9,351</u>	<u>3,264</u>	<u>1,505</u>	<u>11,110</u>
<u>TOTAL ALL AGENCY FUNDS</u>				
ASSETS:				
Cash	\$4,013,269	\$312,733,472	\$315,769,338	\$977,403
Investments	1,873,688	2,156,030	2,775,700	1,254,018
Intergovernmental Receivable	168	253,382	250,589	2,961
Due From Other Funds	0	0	0	0
Total Assets	<u>5,887,125</u>	<u>315,142,884</u>	<u>318,795,627</u>	<u>2,234,382</u>
LIABILITIES:				
Intergovernmental Payable	\$3,478,052	\$300,849,826	\$303,887,859	\$440,019
Due To Other Funds	0	0	0	0
Funds Held For Others	2,409,073	12,929,470	13,544,180	1,794,363
Total Liabilities	<u>5,887,125</u>	<u>313,779,296</u>	<u>317,432,039</u>	<u>2,234,382</u>