

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, 2010 and 2009

<u>ASSETS</u>	<u>2010</u>	<u>2009</u>
Cash	\$2,583,926	\$3,076,284
Investments	0	316,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	8,057,006	8,043,433
Intergovernmental	1,223,568	888,274
Accrued Interest	0	767
Other	46,711	39,812
Due From Other Funds	1,009,852	629,915
Inventories	25,870	25,372
Resident Trust Accounts	9,868	12,150
	<u>12,956,801</u>	<u>13,032,007</u>
<u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	869,447	885,244
Accounts Payable	829,558	482,367
Intergovernmental Payable	0	0
Due To Other Funds	269,151	1,716,618
Funds Held For Others	9,868	12,150
Deferred Revenues	8,079,122	8,081,729
	<u>10,057,146</u>	<u>11,178,108</u>
FUND BALANCE:		
Reserved for Debt Service	268,856	267,241
Unreserved, Undesignated	2,630,799	1,586,658
	<u>2,899,655</u>	<u>1,853,899</u>
Total Fund Balance	<u>2,899,655</u>	<u>1,853,899</u>
Total Liabilities and Fund Balance	<u>12,956,801</u>	<u>13,032,007</u>

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, 2010

	2010				2009
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$8,715,946	\$8,715,946	\$8,684,222	\$8,682,943	\$8,635,834
Hotel / Motel Tax	27,580	27,580	31,000	31,000	31,857
County Auto Rental Tax	14,552	14,552	17,500	17,500	15,137
Intergovernmental Revenue	13,353,851	13,353,851	13,759,505	13,327,364	13,429,395
Fines & Forfeitures	1,070,108	1,070,108	1,005,500	1,005,500	993,693
Licenses & Permits	848,662	848,662	733,196	733,196	905,675
Charges for Services	4,151,842	4,151,842	4,782,912	4,614,412	4,226,052
Rents and Royalties	587,699	587,699	553,677	553,677	864,684
Investment Earnings	49,718	49,718	73,000	73,000	80,710
Miscellaneous	120,811	120,811	121,454	118,454	1,172,815
Total Revenues	28,940,769	28,940,769	29,761,966	29,157,046	30,355,852
EXPENDITURES:					
Current:					
Salaries	19,563,632	19,584,731	19,811,254	20,184,553	20,592,894
Fringe Benefits	2,450,857	2,460,951	2,504,008	2,504,382	2,463,523
Commodities	1,312,821	1,329,456	1,551,136	1,595,158	1,525,809
Services	5,919,869	5,936,459	6,312,616	6,339,161	6,248,358
Capital Outlay	192,147	192,147	232,853	6,590	286,420
Debt Service:					
Principal Retirement	207,500	207,500	207,500	207,500	197,500
Interest & Fiscal Charges	154,241	154,241	155,706	155,706	160,428
Total Expenditures	29,801,067	29,865,485	30,775,073	30,993,050	31,474,932
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(860,298)	(924,716)	(1,013,107)	(1,836,004)	(1,119,080)
OTHER FINANCING SOURCES (USES):					
Transfers In	2,215,919	2,280,337	2,251,301	2,297,565	1,793,523
Transfers Out	(309,865)	(309,865)	(326,325)	(460,889)	(1,218,298)
Net Other Financing Sources (Uses)	1,906,054	1,970,472	1,924,976	1,836,676	575,225
NET CHANGE IN FUND BALANCE	1,045,756	1,045,756	911,869	672	(543,855)
FUND BALANCE--Beginning of Year	1,853,899	1,853,899	1,853,899	1,853,899	2,397,754
FUND BALANCE--End of Year	2,899,655	2,899,655	2,765,768	1,854,571	1,853,899
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance		2,899,655			

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, 2010

	2010				2009
	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	30,301	30,301	40,250	40,250	38,315
Charges for Services	734	734	1,000	1,000	333
Rents and Royalties	269,036	269,036	277,000	277,000	274,441
Investment Earnings	0	0	0	0	0
Miscellaneous	7,441	7,441	1,500	1,500	9,131
Total Revenues	307,512	307,512	319,750	319,750	322,220
EXPENDITURES:					
General Government:					
Salaries	186,986	193,188	193,332	204,774	276,298
Fringe Benefits	101	101	400	4,400	17,019
Commodities	1,445	1,445	1,478	1,825	1,993
Services	51,445	51,445	54,968	56,170	50,547
Capital Outlay	0	0	0	0	0
Total Expenditures	239,977	246,179	250,178	267,169	345,857
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	67,535	61,333	69,572	52,581	(23,637)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	6,202	9,718	9,718	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	6,202	9,718	9,718	0
NET CHANGE IN FUND BALANCE	67,535	67,535	79,290	62,299	(23,637)

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, 2010

	2010				2009
	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	95,314	95,314	405,344	405,344	407,792
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	95,314	95,314	405,344	405,344	407,792
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	155,000	155,000	155,000	155,000	145,000
Interest & Fiscal Charges	154,241	154,241	155,706	155,706	160,428
Total Expenditures	309,241	309,241	310,706	310,706	305,428
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(213,927)	(213,927)	94,638	94,638	102,364
OTHER FINANCING SOURCES (USES):					
Transfers In	310,509	310,509	308,706	308,706	0
Transfers Out	(94,967)	(94,967)	(94,968)	(94,968)	(95,517)
Net Other Financing Sources (Uses)	215,542	215,542	213,738	213,738	(95,517)
NET CHANGE IN FUND BALANCE	1,615	1,615	308,376	308,376	6,847

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, 2010

	2010				2009
	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	3,909	3,909	12,800	12,800	9,310
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	41,581	41,581	40,000	40,000	37,349
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	15,856	15,856	15,750	15,750	16,630
Total Revenues	61,346	61,346	68,550	68,550	63,289
EXPENDITURES:					
General Government:					
Salaries	833,411	848,308	848,768	862,718	961,506
Fringe Benefits	0	0	0	0	0
Commodities	206,707	223,342	278,766	314,618	268,294
Services	261,396	261,396	279,733	257,300	268,106
Capital Outlay	0	0	0	0	0
Total Expenditures	1,301,514	1,333,046	1,407,267	1,434,636	1,497,906
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,240,168)	(1,271,700)	(1,338,717)	(1,366,086)	(1,434,617)
OTHER FINANCING SOURCES (USES):					
Transfers In	48,262	79,794	74,582	74,582	48,448
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	48,262	79,794	74,582	74,582	48,448
NET CHANGE IN FUND BALANCE	(1,191,906)	(1,191,906)	(1,264,135)	(1,291,504)	(1,386,169)

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, 2010

	2010				2009
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$417,065	\$417,065	\$416,962	\$415,683	\$440,891
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	<u>417,065</u>	<u>417,065</u>	<u>416,962</u>	<u>415,683</u>	<u>440,891</u>
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	417,413	417,413	417,415	415,683	456,647
Capital Outlay	0	0	0	0	0
Total Expenditures	<u>417,413</u>	<u>417,413</u>	<u>417,415</u>	<u>415,683</u>	<u>456,647</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(348)</u>	<u>(348)</u>	<u>(453)</u>	<u>0</u>	<u>(15,756)</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>(348)</u>	<u>(348)</u>	<u>(453)</u>	<u>0</u>	<u>(15,756)</u>

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, 2010

	2010				2009
	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	4,196	4,196	4,196	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	99,481	99,481	90,000	90,000	85,139
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	15,000	15,000	15,004	15,004	0
Total Revenues	118,677	118,677	109,200	105,004	85,139
EXPENDITURES:					
General Government:					
Salaries	296,695	296,695	296,698	294,144	291,075
Fringe Benefits	0	0	0	0	0
Commodities	2,665	2,665	3,264	4,400	5,164
Services	3,900	3,900	4,347	4,032	4,040
Capital Outlay	0	0	0	0	0
Total Expenditures	303,260	303,260	304,309	302,576	300,279
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(184,583)	(184,583)	(195,109)	(197,572)	(215,140)
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	(184,583)	(184,583)	(195,109)	(197,572)	(215,140)

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, 2010

	2010				2009
	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	101,578	101,578	101,583	98,091	105,235
Fringe Benefits	0	0	0	0	0
Commodities	954	954	1,130	1,415	1,668
Services	5,180	5,180	5,842	9,909	6,754
Capital Outlay	0	0	0	0	0
Total Expenditures	107,712	107,712	108,555	109,415	113,657
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(107,712)	(107,712)	(108,555)	(109,415)	(113,657)
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	(107,712)	(107,712)	(108,555)	(109,415)	(113,657)

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, 2010

	2010				2009
	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	36,794	36,794	51,500	51,500	95,150
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	19,518	19,518	19,730	19,730	19,972
Charges for Services	201,427	201,427	190,000	180,000	183,269
Rents and Royalties	0	0	0	0	0
Investment Earnings	546	546	1,500	1,500	703
Miscellaneous	4,106	4,106	0	0	31
Total Revenues	262,391	262,391	262,730	252,730	299,125
EXPENDITURES:					
General Government:					
Salaries	536,240	536,240	552,587	547,587	562,209
Fringe Benefits	0	0	0	0	0
Commodities	62,760	62,760	70,248	81,000	55,689
Services	240,446	240,446	248,056	217,300	176,934
Capital Outlay	4,751	4,751	6,900	0	0
Total Expenditures	844,197	844,197	877,791	845,887	794,832
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(581,806)	(581,806)	(615,061)	(593,157)	(495,707)
OTHER FINANCING SOURCES (USES):					
Transfers In	63,623	63,623	56,868	0	16,502
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	63,623	63,623	56,868	0	16,502
NET CHANGE IN FUND BALANCE	(518,183)	(518,183)	(558,193)	(593,157)	(479,205)

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, 2010

	2010				2009
	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	766,298	766,298	630,000	630,000	806,334
Charges for Services	720,003	720,003	974,000	815,500	835,102
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	11,426	11,426	20,000	20,000	22,231
Total Revenues	1,504,227	1,504,227	1,630,500	1,472,000	1,670,167
EXPENDITURES:					
General Government:					
Salaries	201,183	201,183	201,923	201,923	141,455
Fringe Benefits	0	0	0	0	0
Commodities	496,177	496,177	536,119	416,100	481,917
Services	244,531	244,531	255,226	260,245	285,391
Capital Outlay	0	0	0	0	0
Total Expenditures	941,891	941,891	993,268	878,268	908,763
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	562,336	562,336	637,232	593,732	761,404
OTHER FINANCING SOURCES (USES):					
Transfers In	105,185	105,185	87,768	80,297	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	105,185	105,185	87,768	80,297	0
NET CHANGE IN FUND BALANCE	667,521	667,521	725,000	674,029	761,404

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, 2010

	2010				2009
	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	25,486	25,486	32,847	32,847	19,487
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	125	125	112
Investment Earnings	0	0	0	0	0
Miscellaneous	106	106	0	0	795
Total Revenues	25,592	25,592	32,972	32,972	20,394
EXPENDITURES:					
General Government:					
Salaries	295,292	295,292	301,712	296,562	305,446
Fringe Benefits	0	0	0	0	0
Commodities	4,739	4,739	5,235	6,625	7,643
Services	6,394	6,394	15,695	30,980	18,834
Capital Outlay	0	0	0	0	0
Total Expenditures	306,425	306,425	322,642	334,167	331,923
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(280,833)	(280,833)	(289,670)	(301,195)	(311,529)
OTHER FINANCING SOURCES (USES):					
Transfers In	29,791	29,791	28,336	28,336	29,852
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	29,791	29,791	28,336	28,336	29,852
NET CHANGE IN FUND BALANCE	(251,042)	(251,042)	(261,334)	(272,859)	(281,677)

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, 2010

	2010				2009
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$640,897	\$640,897	\$575,000	\$575,000	\$754,106
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	30,257	30,257	32,700	32,700	34,917
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	3,990	3,990	3,620	3,620	3,922
Rents and Royalties	0	0	0	0	0
Investment Earnings	9,249	9,249	19,500	19,500	10,722
Miscellaneous	50	50	0	0	15,004
Total Revenues	684,443	684,443	630,820	630,820	818,671
EXPENDITURES:					
General Government:					
Salaries	228,289	228,289	235,622	244,477	243,262
Fringe Benefits	0	0	0	0	0
Commodities	11,152	11,152	11,205	11,360	10,555
Services	4,755	4,755	8,470	8,315	6,385
Capital Outlay	0	0	0	0	0
Total Expenditures	244,196	244,196	255,297	264,152	260,202
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	440,247	440,247	375,523	366,668	558,469
OTHER FINANCING SOURCES (USES):					
Transfers In	15,695	15,695	15,695	15,695	15,000
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	15,695	15,695	15,695	15,695	15,000
NET CHANGE IN FUND BALANCE	455,942	455,942	391,218	382,363	573,469

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, 2010

	2010				2009
	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	5,799	5,799	5,799	0	18,801
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	24,537	24,537	17,846	17,846	23,665
Rents and Royalties	318,663	318,663	276,552	276,552	590,131
Investment Earnings	0	0	0	0	0
Miscellaneous	21,483	21,483	20,500	20,500	19,865
Total Revenues	370,482	370,482	320,697	314,898	652,462
EXPENDITURES:					
General Government:					
Salaries	772,486	772,486	777,002	787,687	858,823
Fringe Benefits	0	0	0	0	0
Commodities	70,226	70,226	70,373	75,017	76,048
Services	1,816,424	1,816,424	2,030,583	2,046,007	1,875,091
Capital Outlay	47,832	47,832	52,144	0	116,009
Debt Service:					
Principal Retirement	52,500	52,500	52,500	52,500	52,500
Interest & Fiscal Charges	0	0	0	0	0
Total Expenditures	2,759,468	2,759,468	2,982,602	2,961,211	2,978,471
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,388,986)	(2,388,986)	(2,661,905)	(2,646,313)	(2,326,009)
OTHER FINANCING SOURCES (USES):					
Transfers In	930,448	930,448	1,131,484	1,131,484	1,108,900
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	930,448	930,448	1,131,484	1,131,484	1,108,900
NET CHANGE IN FUND BALANCE	(1,458,538)	(1,458,538)	(1,530,421)	(1,514,829)	(1,217,109)

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, 2010

	2010				2009
	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	207,572	207,572	217,772	217,772	220,538
Capital Outlay	0	0	0	0	0
Total Expenditures	207,572	207,572	217,772	217,772	220,538
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(207,572)	(207,572)	(217,772)	(217,772)	(220,538)
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	(207,572)	(207,572)	(217,772)	(217,772)	(220,538)

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, 2010

	2010				2009
	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	10,285	10,285	5,000	5,000	27,709
Licenses & Permits	0	0	0	0	0
Charges for Services	1,905,378	1,905,378	2,294,150	2,294,150	2,014,390
Rents and Royalties	0	0	0	0	0
Investment Earnings	35,415	35,415	42,000	42,000	56,838
Miscellaneous	54	54	0	0	0
Total Revenues	1,957,632	1,957,632	2,347,650	2,347,650	2,105,437
EXPENDITURES:					
Justice & Public Safety:					
Salaries	1,005,670	1,005,670	1,007,049	1,052,522	1,045,845
Fringe Benefits	0	0	0	0	0
Commodities	22,549	22,549	22,551	60,654	74,211
Services	17,958	17,958	18,808	21,635	30,234
Capital Outlay	0	0	0	0	0
Total Expenditures	1,046,177	1,046,177	1,048,408	1,134,811	1,150,290
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	911,455	911,455	1,299,242	1,212,839	955,147
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	911,455	911,455	1,299,242	1,212,839	955,147

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, 2010

	2010				2009
	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	16,090
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	20	20	0	0	0
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	207	207	0	0	1,152
Total Revenues	227	227	0	0	17,242
EXPENDITURES:					
Justice & Public Safety:					
Salaries	549,841	549,841	561,849	568,997	608,847
Fringe Benefits	1	1	2	0	7,896
Commodities	10,756	10,756	10,757	16,267	17,172
Services	461,307	461,307	461,878	489,090	511,418
Capital Outlay	6,870	6,870	6,871	0	0
Total Expenditures	1,028,775	1,028,775	1,041,357	1,074,354	1,145,333
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,028,548)	(1,028,548)	(1,041,357)	(1,074,354)	(1,128,091)
OTHER FINANCING SOURCES (USES):					
Transfers In	503	503	20,000	20,000	62,597
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	503	503	20,000	20,000	62,597
NET CHANGE IN FUND BALANCE	(1,028,045)	(1,028,045)	(1,021,357)	(1,054,354)	(1,065,494)

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, 2010

	2010				2009
	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	24,266	24,266	39,094	39,094	28,676
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	24,266	24,266	39,094	39,094	28,676
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(24,266)	(24,266)	(39,094)	(39,094)	(28,676)
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	(24,266)	(24,266)	(39,094)	(39,094)	(28,676)

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, 2010

	2010				2009
	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	117,454	117,454	99,895	99,895	73,726
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	114,031	114,031	39,000	39,000	39,941
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	40	40	0	0	40
Total Revenues	231,525	231,525	138,895	138,895	113,707
EXPENDITURES:					
Justice & Public Safety:					
Salaries	929,380	929,380	930,310	989,521	990,461
Fringe Benefits	0	0	0	0	0
Commodities	3,307	3,307	3,400	3,500	11,372
Services	36,983	36,983	38,373	18,502	60,641
Capital Outlay	0	0	0	0	0
Total Expenditures	969,670	969,670	972,083	1,011,523	1,062,474
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(738,145)	(738,145)	(833,188)	(872,628)	(948,767)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	2,400	2,400	2,400
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	2,400	2,400	2,400
NET CHANGE IN FUND BALANCE	(738,145)	(738,145)	(830,788)	(870,228)	(946,367)

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, 2010

	2010				2009
	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	688,143	688,143	723,173	723,173	812,283
Fines & Forfeitures	26,226	26,226	19,000	19,000	26,740
Licenses & Permits	0	0	0	0	0
Charges for Services	236,159	236,159	246,100	246,100	241,540
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	17,587	17,587	8,200	8,200	49,175
Total Revenues	968,115	968,115	996,473	996,473	1,129,738
EXPENDITURES:					
Justice & Public Safety:					
Salaries	3,686,368	3,686,368	3,759,816	3,836,316	3,701,476
Fringe Benefits	0	0	0	0	0
Commodities	143,099	143,099	189,145	238,636	206,294
Services	334,998	334,998	351,562	382,302	375,986
Capital Outlay	19,140	19,140	19,140	0	94,412
Total Expenditures	4,183,605	4,183,605	4,319,663	4,457,254	4,378,168
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,215,490)	(3,215,490)	(3,323,190)	(3,460,781)	(3,248,430)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	100,000
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	100,000
NET CHANGE IN FUND BALANCE	(3,215,490)	(3,215,490)	(3,323,190)	(3,460,781)	(3,148,430)

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, 2010

	2010				2009
	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	350,094	350,094	280,244	280,244	253,874
Fines & Forfeitures	1,033,597	1,033,597	981,500	981,500	939,244
Licenses & Permits	0	0	0	0	0
Charges for Services	93,290	93,290	95,000	95,000	85,007
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	534	534	3,000	0	51
Total Revenues	1,477,515	1,477,515	1,359,744	1,356,744	1,278,176
EXPENDITURES:					
Justice & Public Safety:					
Salaries	1,914,287	1,914,287	1,915,827	1,972,812	2,132,671
Fringe Benefits	0	0	0	0	0
Commodities	29,492	29,492	33,124	32,895	46,997
Services	55,388	55,388	58,633	76,600	67,750
Capital Outlay	0	0	0	0	0
Total Expenditures	1,999,167	1,999,167	2,007,584	2,082,307	2,247,418
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(521,652)	(521,652)	(647,840)	(725,563)	(969,242)
OTHER FINANCING SOURCES (USES):					
Transfers In	47,728	47,728	85,021	85,021	84,992
Transfers Out	(9,980)	(9,980)	(13,088)	(13,088)	(18,847)
Net Other Financing Sources (Uses)	37,748	37,748	71,933	71,933	66,145
NET CHANGE IN FUND BALANCE	(483,904)	(483,904)	(575,907)	(653,630)	(903,097)

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, 2010

	2010				2009
	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	4,196	4,196	11,000	11,000	10,915
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	17,374	17,374	14,000	14,000	15,720
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	656	656	0	0	1,251
Total Revenues	22,226	22,226	25,000	25,000	27,886
EXPENDITURES:					
Justice & Public Safety:					
Salaries	239,791	239,791	245,565	245,565	247,350
Fringe Benefits	0	0	0	0	0
Commodities	13,536	13,536	13,593	22,250	16,387
Services	187,424	187,424	187,558	191,345	205,201
Capital Outlay	0	0	4,500	4,500	0
Total Expenditures	440,751	440,751	451,216	463,660	468,938
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(418,525)	(418,525)	(426,216)	(438,660)	(441,052)
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	(418,525)	(418,525)	(426,216)	(438,660)	(441,052)

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, 2010

	2010				2009
	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	124,395	124,395	226,149	32,000	33,454
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	14	14	0	0	0
Total Revenues	124,409	124,409	226,149	32,000	33,454
EXPENDITURES:					
Justice & Public Safety:					
Salaries	101,427	101,427	101,779	102,547	102,486
Fringe Benefits	0	0	0	0	0
Commodities	9,550	9,550	12,907	5,800	3,594
Services	46,491	46,491	48,897	9,433	6,889
Capital Outlay	113,554	113,554	143,298	0	11,358
Total Expenditures	271,022	271,022	306,881	117,780	124,327
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(146,613)	(146,613)	(80,732)	(85,780)	(90,873)
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	(146,613)	(146,613)	(80,732)	(85,780)	(90,873)

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, 2010

	2010				2009
	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	849,679	849,679	796,484	651,303	1,133,948
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	21,075	21,075	5,000	5,000	16,050
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	100	100	0	0	223
Total Revenues	870,854	870,854	801,484	656,303	1,150,221
EXPENDITURES:					
Justice & Public Safety:					
Salaries	1,409,332	1,409,332	1,420,022	1,424,859	1,624,702
Fringe Benefits	0	0	0	0	0
Commodities	17,078	17,078	19,011	20,636	25,687
Services	119,951	119,951	127,809	131,828	132,685
Capital Outlay	0	0	0	0	0
Total Expenditures	1,546,361	1,546,361	1,566,842	1,577,323	1,783,074
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(675,507)	(675,507)	(765,358)	(921,020)	(632,853)
OTHER FINANCING SOURCES (USES):					
Transfers In	85,319	85,319	85,319	210,000	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	85,319	85,319	85,319	210,000	0
NET CHANGE IN FUND BALANCE	(590,188)	(590,188)	(680,039)	(711,020)	(632,853)

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, 2010

	2010				2009
	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	401,369	401,369	366,918	289,162	565,578
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	76	76	0	0	433
Total Revenues	401,445	401,445	366,918	289,162	566,011
EXPENDITURES:					
Justice & Public Safety:					
Salaries	1,394,362	1,394,362	1,402,372	1,411,548	1,367,259
Fringe Benefits	0	0	0	0	0
Commodities	10,479	10,479	12,315	15,749	11,094
Services	5,086	5,086	7,952	12,700	5,898
Capital Outlay	0	0	0	0	0
Total Expenditures	1,409,927	1,409,927	1,422,639	1,439,997	1,384,251
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,008,482)	(1,008,482)	(1,055,721)	(1,150,835)	(818,240)
OTHER FINANCING SOURCES (USES):					
Transfers In	160,387	160,387	160,387	163,143	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	160,387	160,387	160,387	163,143	0
NET CHANGE IN FUND BALANCE	(848,095)	(848,095)	(895,334)	(987,692)	(818,240)

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, 2010

	2010				2009
	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	855	855	1,500	1,500	900
Fringe Benefits	0	0	0	0	0
Commodities	3,476	3,476	4,325	4,450	0
Services	8,857	8,857	15,034	14,909	22,144
Capital Outlay	0	0	0	0	0
Total Expenditures	13,188	13,188	20,859	20,859	23,044
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(13,188)	(13,188)	(20,859)	(20,859)	(23,044)
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	(13,188)	(13,188)	(20,859)	(20,859)	(23,044)

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, 2010

	2010				2009
	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	64,080	64,080	61,515	61,515	66,655
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	64,080	64,080	61,515	61,515	66,655
EXPENDITURES:					
Justice & Public Safety:					
Salaries	32,872	32,872	32,888	33,297	32,914
Fringe Benefits	12,434	12,434	12,620	12,211	11,099
Commodities	0	0	392	392	0
Services	0	0	1,670	1,670	4
Capital Outlay	0	0	0	0	0
Total Expenditures	45,306	45,306	47,570	47,570	44,017
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	18,774	18,774	13,945	13,945	22,638
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	18,774	18,774	13,945	13,945	22,638

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, 2010

	2010				2009
	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	141,348	141,348	149,800	149,800	157,671
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	637,462	637,462	701,500	701,500	607,205
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	25,918	25,918	16,500	16,500	36,222
Total Revenues	804,728	804,728	867,800	867,800	801,098
EXPENDITURES:					
Justice & Public Safety:					
Salaries	4,314,803	4,314,803	4,355,958	4,445,958	4,431,358
Fringe Benefits	0	0	0	0	0
Commodities	176,316	176,316	234,482	247,614	186,237
Services	1,089,920	1,089,920	1,132,917	1,180,926	1,125,039
Capital Outlay	0	0	0	0	31,420
Total Expenditures	5,581,039	5,581,039	5,723,357	5,874,498	5,774,054
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(4,776,311)	(4,776,311)	(4,855,557)	(5,006,698)	(4,972,956)
OTHER FINANCING SOURCES (USES):					
Transfers In	20,000	20,000	16,834	0	100,000
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	20,000	20,000	16,834	0	100,000
NET CHANGE IN FUND BALANCE	(4,756,311)	(4,756,311)	(4,838,723)	(5,006,698)	(4,872,956)

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, 2010

	2010				2009
	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	326,124	326,124	390,446	385,386	350,568
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	326,124	326,124	390,446	385,386	350,568
EXPENDITURES:					
Justice & Public Safety:					
Salaries	264,193	264,193	280,771	274,827	252,400
Fringe Benefits	67,711	67,711	72,187	76,771	66,776
Commodities	12,929	12,929	13,743	10,100	13,879
Services	9,942	9,942	10,247	11,800	14,406
Capital Outlay	0	0	0	2,090	0
Total Expenditures	354,775	354,775	376,948	375,588	347,461
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(28,651)	(28,651)	13,498	9,798	3,107
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	(28,651)	(28,651)	13,498	9,798	3,107

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, 2010

	2010				2009
	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	32,545	32,545	43,216	43,216	41,054
Charges for Services	3,820	3,820	23,696	23,696	3,900
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	157	157	21,000	21,000	369
Total Revenues	36,522	36,522	87,912	87,912	45,323
EXPENDITURES:					
Development:					
Salaries	244,025	244,025	247,227	247,227	280,240
Fringe Benefits	0	0	0	0	0
Commodities	3,429	3,429	3,573	3,855	3,914
Services	103,871	103,871	107,127	99,021	94,499
Capital Outlay	0	0	0	0	0
Total Expenditures	351,325	351,325	357,927	350,103	378,653
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(314,803)	(314,803)	(270,015)	(262,191)	(333,330)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	23,596
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	23,596
NET CHANGE IN FUND BALANCE	(314,803)	(314,803)	(270,015)	(262,191)	(309,734)

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, 2010

	2010				2009
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$7,657,984	\$7,657,984	\$7,692,260	\$7,692,260	\$7,440,837
Hotel / Motel Tax	27,580	27,580	31,000	31,000	31,857
County Auto Rental Tax	14,552	14,552	17,500	17,500	15,137
Intergovernmental Revenue	10,072,214	10,072,214	10,095,695	10,095,695	9,356,176
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	31,480	31,480	48,000	48,000	33,520
Rents and Royalties	0	0	0	0	0
Investment Earnings	4,508	4,508	10,000	10,000	12,447
Miscellaneous	0	0	0	0	1,000,212
Total Revenues	17,808,318	17,808,318	17,894,455	17,894,455	17,890,186
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	454,305	464,399	471,830	470,309	437,164
Services	132,016	148,606	150,407	143,700	120,610
Capital Outlay	0	0	0	0	33,221
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	1,890,618	1,890,618	1,920,871	1,914,677	1,893,622
Services	4,400	4,400	4,400	4,400	4,300
Social Services:					
Services	45,821	45,821	51,237	25,587	101,387
Development:					
Fringe Benefits	25,687	25,687	26,098	26,014	29,947
Total Expenditures	2,552,847	2,579,531	2,624,843	2,584,687	2,620,251
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	15,255,471	15,228,787	15,269,612	15,309,768	15,269,935
OTHER FINANCING SOURCES (USES):					
Transfers In	398,469	425,153	168,183	168,183	201,236
Transfers Out	(204,918)	(204,918)	(218,269)	(352,833)	(1,103,934)
Net Other Financing Sources (Uses)	193,551	220,235	(50,086)	(184,650)	(902,698)
NET CHANGE IN FUND BALANCE	15,449,022	15,449,022	15,219,526	15,125,118	14,367,237

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, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$1,886,977	\$503,707
Investments	0	1,250,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	3,638,827	3,515,380
Intergovernmental	0	0
Accrued Interest	0	517
Other	25	0
Due From Other Funds	0	0
Total Assets	5,525,829	5,269,604
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	15,227	13,324
Accounts Payable	19,415	16,393
Intergovernmental Payable	0	0
Due To Other Funds	4,819	3,638
Funds Held For Others	0	0
Deferred Revenues	3,638,827	3,515,380
Total Liabilities	3,678,288	3,548,735
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	1,847,541	1,720,869
Total Fund Balance (Deficit)	1,847,541	1,720,869
Total Liabilities and Fund Balance	5,525,829	5,269,604

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, 2010

	2010				2009
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$3,522,992	\$3,522,992	\$3,540,733	\$3,540,733	\$3,434,082
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	290,397	290,397	290,601	290,601	306,970
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	5,883	5,883	20,000	20,000	11,021
Miscellaneous	46,394	46,394	6,000	6,000	48,328
Total Revenues	3,865,666	3,865,666	3,857,334	3,857,334	3,800,401
EXPENDITURES:					
Health:					
Salaries	326,822	326,822	327,935	316,883	311,369
Fringe Benefits	88,003	88,003	90,751	95,380	73,650
Commodities	13,821	13,821	15,037	10,500	9,381
Services	3,329,655	3,329,655	3,445,611	3,454,571	3,228,791
Capital Outlay	1,545	1,545	3,000	5,000	0
Total Expenditures	3,759,846	3,759,846	3,882,334	3,882,334	3,623,191
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	105,820	105,820	(25,000)	(25,000)	177,210
OTHER FINANCING SOURCES (USES):					
Transfers In	20,852	20,852	25,000	25,000	14,583
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	20,852	20,852	25,000	25,000	14,583
NET CHANGE IN FUND BALANCE	126,672	126,672	0	0	191,793
FUND BALANCE (DEFICIT)--Beginning of Year	1,720,869	1,720,869	1,720,869	1,720,869	1,529,076
FUND BALANCE (DEFICIT)--End of Year	1,847,541	1,847,541	1,720,869	1,720,869	1,720,869
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)		1,847,541			

COUNTY OF CHAMPAIGN, ILLINOIS
 DEVELOPMENTAL DISABILITY FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$1,505,311	\$553,522
Investments	0	1,000,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	3,564,942	3,443,344
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	1,000
Due From Other Funds	0	0
Total Assets	5,070,253	4,997,866
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	9,742
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	3,564,942	3,443,344
Total Liabilities	3,564,942	3,453,086
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	1,505,311	1,544,780
Total Fund Balance (Deficit)	1,505,311	1,544,780
Total Liabilities and Fund Balance	5,070,253	4,997,866

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, 2010

	2010				2009
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$3,450,733	\$3,450,733	\$3,463,084	\$3,463,084	\$3,363,523
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	4,297	4,297	0	0	9,757
Miscellaneous	1,000	1,000	0	0	36,944
Total Revenues	3,456,030	3,456,030	3,463,084	3,463,084	3,410,224
EXPENDITURES:					
Health:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	3,495,499	3,495,499	3,499,084	3,463,084	3,386,070
Capital Outlay	0	0	0	0	0
Total Expenditures	3,495,499	3,495,499	3,499,084	3,463,084	3,386,070
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(39,469)	(39,469)	(36,000)	0	24,154
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	(39,469)	(39,469)	(36,000)	0	24,154
FUND BALANCE (DEFICIT)--Beginning of Year	1,544,780	1,544,780	1,544,780	1,544,780	1,520,626
FUND BALANCE (DEFICIT)--End of Year	1,505,311	1,505,311	1,508,780	1,544,780	1,544,780
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)		1,505,311			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY MOTOR FUEL TAX FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$5,659,347	\$8,739,057
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	234,583	232,519
Accrued Interest	0	0
Other	90	0
Due From Other Funds	0	0
Total Assets	5,894,020	8,971,576
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	5,216	4,452
Accounts Payable	716,528	105,367
Intergovernmental Payable	0	0
Due To Other Funds	58,157	98,482
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	779,901	208,301
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	5,114,119	8,763,275
Total Fund Balance (Deficit)	5,114,119	8,763,275
Total Liabilities and Fund Balance	5,894,020	8,971,576

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, 2010

	2010				2009
	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	3,295,895	3,295,895	3,449,143	3,449,143	2,677,404
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	9,872	9,872	150,000	150,000	73,713
Miscellaneous	0	0	0	0	1,000
Total Revenues	3,305,767	3,305,767	3,599,143	3,599,143	2,752,117
EXPENDITURES:					
Highways & Bridges:					
Salaries	134,239	134,239	134,240	134,136	126,703
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	861,427	861,427	952,700	735,000	1,021,282
Capital Outlay	5,959,257	5,959,257	5,967,300	6,185,000	319,325
Total Expenditures	6,954,923	6,954,923	7,054,240	7,054,136	1,467,310
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,649,156)	(3,649,156)	(3,455,097)	(3,454,993)	1,284,807
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	(417,349)
Net Other Financing Sources (Uses)	0	0	0	0	(417,349)
NET CHANGE IN FUND BALANCE	(3,649,156)	(3,649,156)	(3,455,097)	(3,454,993)	867,458
FUND BALANCE (DEFICIT)--Beginning of Year	8,763,275	8,763,275	8,763,275	8,763,275	7,895,817
FUND BALANCE (DEFICIT)--End of Year	5,114,119	5,114,119	5,308,178	5,308,282	8,763,275
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)		5,114,119			

COUNTY OF CHAMPAIGN, ILLINOIS
 REGIONAL PLANNING COMMISSION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$297,015	\$309,228
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	824,163	1,069,422
Accrued Interest	0	0
Other	3,282	20,058
Due From Other Funds	111,351	46,705
Advances to Other Funds	165,000	197,500
Total Assets	1,400,811	1,642,913
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	164,052	142,035
Accounts Payable	682,148	726,835
Intergovernmental Payable	0	3,497
Due To Other Funds	97,397	85,297
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	943,597	957,664
 FUND BALANCE (DEFICIT):		
Reserved for Long Term Receivables	165,000	197,500
Unreserved, Undesignated	292,214	487,749
Total Fund Balance (Deficit)	457,214	685,249
Total Liabilities and Fund Balance	1,400,811	1,642,913

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, 2010

	2010				2009
	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	9,645,333	9,645,333	18,500,063	15,915,063	8,823,805
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	987,491	987,491	1,611,751	1,483,251	822,940
Investment Earnings	271	271	12,000	12,000	889
Miscellaneous	44,540	44,540	59,600	59,600	62,375
Total Revenues	10,677,635	10,677,635	20,183,414	17,469,914	9,710,009
EXPENDITURES:					
Development:					
Salaries	2,935,085	2,935,085	5,118,441	4,874,584	2,659,594
Fringe Benefits	712,956	712,956	726,320	621,059	616,191
Commodities	246,513	246,513	516,382	383,425	164,820
Services	6,994,520	6,994,520	14,406,085	12,090,550	5,930,250
Capital Outlay	113,627	113,627	322,390	271,000	284,944
Total Expenditures	11,002,701	11,002,701	21,089,618	18,240,618	9,655,799
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(325,066)	(325,066)	(906,204)	(770,704)	54,210
OTHER FINANCING SOURCES (USES):					
Transfers In	381,664	394,549	700,100	694,100	332,800
Transfers Out	(284,633)	(284,633)	(377,100)	(357,100)	(253,845)
Net Other Financing Sources (Uses)	97,031	109,916	323,000	337,000	78,955
NET CHANGE IN FUND BALANCE	(228,035)	(215,150)	(583,204)	(433,704)	133,165
FUND BALANCE (DEFICIT)--Beginning of Year	685,249	131,775	131,775	131,775	552,084
FUND BALANCE (DEFICIT)--End of Year	457,214	(83,375)	(451,429)	(301,929)	685,249
Revenues/Sources Conversion to GAAP Basis		(12,885)			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		553,474			
GAAP Basis Fund Balance (Deficit)		457,214			

COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION ECONOMIC DEVELOPMENT LOAN FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$783,065	\$690,119
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Program Loans--Current Portion	481,535	428,745
Accrued Interest	12,757	10,688
Other	0	0
Due From Other Funds	0	0
Program Loans Receivable--Long Term Portion	5,206,186	5,132,289
Total Assets	6,483,543	6,261,841
<u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	160
Intergovernmental Payable	0	0
Due To Other Funds	9,347	6,293
Funds Held For Others	0	0
Deferred Revenues	462	996
Advances from Other Funds	165,000	197,500
Total Liabilities	174,809	204,949
FUND BALANCE (DEFICIT):		
Reserved for Long Term Receivables	5,206,186	5,132,289
Unreserved, Undesignated	1,102,548	924,603
Total Fund Balance (Deficit)	6,308,734	6,056,892
Total Liabilities and Fund Balance	6,483,543	6,261,841

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, 2010

	2010				2009
	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	451,689	451,689	716,500	716,500	230,851
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	216,216	216,216	313,500	313,500	243,371
Investment Earnings	906	906	7,250	7,250	984
Miscellaneous	0	0	15,000	15,000	4,409
Total Revenues	668,811	668,811	1,052,250	1,052,250	479,615
EXPENDITURES:					
Development:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	49,690	49,690	53,939	5,000	1,672
Bad Debts	13,296	13,296	123,561	160,000	0
Capital Outlay	0	0	0	0	0
Total Expenditures	62,986	62,986	177,500	165,000	1,672
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	605,825	605,825	874,750	887,250	477,943
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(353,983)	(353,983)	(547,500)	(560,000)	(105,775)
Net Other Financing Sources (Uses)	(353,983)	(353,983)	(547,500)	(560,000)	(105,775)
NET CHANGE IN FUND BALANCE	251,842	251,842	327,250	327,250	372,168
FUND BALANCE (DEFICIT)--Beginning of Year	6,056,892	6,056,892	6,056,892	6,056,892	5,684,724
FUND BALANCE (DEFICIT)--End of Year	6,308,734	6,308,734	6,384,142	6,384,142	6,056,892
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)		6,308,734			

COUNTY OF CHAMPAIGN, ILLINOIS
 REGIONAL PLANNING COMMISSION USDA REVOLVING LOAN FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$250,142	\$0
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Program Loans--Current Portion	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Program Loans Receivable--Long Term Portion	0	0
	250,142	0
Total Assets	250,142	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
	0	0
Total Liabilities	0	0
FUND BALANCE (DEFICIT):		
Reserved for Long Term Receivables	0	0
Unreserved, Undesignated	250,142	0
	250,142	0
Total Fund Balance (Deficit)	250,142	0
	250,142	0
Total Liabilities and Fund Balance	250,142	0

COUNTY OF CHAMPAIGN, ILLINOIS
 REGIONAL PLANNING COMMISSION USDA REVOLVING LOAN FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2010

	2010				2009
	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	500,000	500,000	0
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	0	0	20,000	20,000	0
Investment Earnings	142	142	2,000	2,000	0
Miscellaneous	0	0	0	0	0
Total Revenues	142	142	522,000	522,000	0
EXPENDITURES:					
Development:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	250,000	250,000	0
Bad Debts	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	250,000	250,000	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	142	142	272,000	272,000	0
OTHER FINANCING SOURCES (USES):					
Transfers In	250,000	250,000	250,000	250,000	0
Transfers Out	0	0	(30,000)	(30,000)	0
Net Other Financing Sources (Uses)	250,000	250,000	220,000	220,000	0
NET CHANGE IN FUND BALANCE	250,142	250,142	492,000	492,000	0
FUND BALANCE (DEFICIT)--Beginning of Year	0	0	0	0	0
FUND BALANCE (DEFICIT)--End of Year	250,142	250,142	492,000	492,000	0
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		250,142			

COUNTY OF CHAMPAIGN, ILLINOIS
GEOGRAPHIC INFORMATION SYSTEM FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$295,824	\$399,757
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	29,736	23,544
Total Assets	325,560	423,301
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	5,962	70,441
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	5,962	70,441
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	319,598	352,860
Total Fund Balance (Deficit)	319,598	352,860
Total Liabilities and Fund Balance	325,560	423,301

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, 2010

	2010				2009
	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	4,430
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	274,602	274,602	295,000	295,000	315,836
Investment Earnings	1,803	1,803	1,250	1,250	586
Miscellaneous	0	0	0	0	0
Total Revenues	276,405	276,405	296,250	296,250	320,852
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	279,290	279,290	279,409	278,484	283,021
Capital Outlay	0	0	1,575	2,500	0
Total Expenditures	279,290	279,290	280,984	280,984	283,021
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,885)	(2,885)	15,266	15,266	37,831
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(30,377)	(30,377)	(30,852)	(30,852)	(66,809)
Net Other Financing Sources (Uses)	(30,377)	(30,377)	(30,852)	(30,852)	(66,809)
NET CHANGE IN FUND BALANCE	(33,262)	(33,262)	(15,586)	(15,586)	(28,978)
FUND BALANCE (DEFICIT)--Beginning of Year	352,860	352,860	352,860	352,860	381,838
FUND BALANCE (DEFICIT)--End of Year	319,598	319,598	337,274	337,274	352,860
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)		319,598			

COUNTY OF CHAMPAIGN, ILLINOIS
 WORKING CASH FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$379,776	\$378,627
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	379,776	378,627
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	2,062	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	2,062	0
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	377,714	378,627
Total Fund Balance (Deficit)	377,714	378,627
Total Liabilities and Fund Balance	379,776	378,627

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, 2010

	2010				2009
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	2,062	2,062	4,500	4,500	913
Miscellaneous	0	0	0	0	0
Total Revenues	2,062	2,062	4,500	4,500	913
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	2,062	2,062	4,500	4,500	913
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(2,975)	(2,975)	(4,500)	(4,500)	0
Net Other Financing Sources (Uses)	(2,975)	(2,975)	(4,500)	(4,500)	0
NET CHANGE IN FUND BALANCE	(913)	(913)	0	0	913
FUND BALANCE (DEFICIT)--Beginning of Year	378,627	378,627	378,627	378,627	377,714
FUND BALANCE (DEFICIT)--End of Year	377,714	377,714	378,627	378,627	378,627
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)		377,714			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY CLERK SURCHARGE FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$510	\$468
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	510	468
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	510	468
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	510	468
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	0	0
Total Fund Balance (Deficit)	0	0
Total Liabilities and Fund Balance	510	468

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, 2010

	2010				2009
	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	8,169	8,169	12,000	12,000	8,488
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	8,169	8,169	12,000	12,000	8,488
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	8,169	8,169	12,000	12,000	9,009
Capital Outlay	0	0	0	0	0
Total Expenditures	8,169	8,169	12,000	12,000	9,009
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0	0	0	0	(521)
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	(521)
FUND BALANCE (DEFICIT)--Beginning of Year	0	0	0	0	521
FUND BALANCE (DEFICIT)--End of Year	0	0	0	0	0
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		0			

COUNTY OF CHAMPAIGN, ILLINOIS
 RECORDER'S AUTOMATION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$608,169	\$486,906
Investments	0	150,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	329
Other	0	0
Due From Other Funds	21,652	18,525
Total Assets	629,821	655,760
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	638	2,973
Accounts Payable	20,502	6,383
Intergovernmental Payable	0	0
Due To Other Funds	213	804
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	21,353	10,160
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	608,468	645,600
Total Fund Balance (Deficit)	608,468	645,600
Total Liabilities and Fund Balance	629,821	655,760

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, 2010

	2010				2009
	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	138,096	138,096	115,000	115,000	146,676
Investment Earnings	2,259	2,259	15,000	15,000	2,905
Miscellaneous	75,455	75,455	65,000	65,000	89,562
Total Revenues	215,810	215,810	195,000	195,000	239,143
EXPENDITURES:					
General Government:					
Salaries	13,639	13,639	14,975	15,475	70,233
Fringe Benefits	2,765	2,765	3,058	2,558	16,596
Commodities	6,981	6,981	17,800	20,100	8,108
Services	73,872	73,872	97,900	95,600	64,527
Capital Outlay	50,500	50,500	55,000	55,000	55,764
Total Expenditures	147,757	147,757	188,733	188,733	215,228
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	68,053	68,053	6,267	6,267	23,915
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(105,185)	(105,185)	(105,185)	(80,297)	0
Net Other Financing Sources (Uses)	(105,185)	(105,185)	(105,185)	(80,297)	0
NET CHANGE IN FUND BALANCE	(37,132)	(37,132)	(98,918)	(74,030)	23,915
FUND BALANCE (DEFICIT)--Beginning of Year	645,600	645,600	645,600	645,600	621,685
FUND BALANCE (DEFICIT)--End of Year	608,468	608,468	546,682	571,570	645,600
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)		608,468			

COUNTY OF CHAMPAIGN, ILLINOIS
TAX SALE AUTOMATION FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$50,482	\$52,023
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	50,482	52,023
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	2,708	693
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	2,708	693
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	47,774	51,330
Total Fund Balance (Deficit)	47,774	51,330
Total Liabilities and Fund Balance	50,482	52,023

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, 2010

	2010				2009
	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	31,901	31,901	27,500	27,500	36,129
Investment Earnings	239	239	350	350	158
Miscellaneous	0	0	0	0	0
Total Revenues	32,140	32,140	27,850	27,850	36,287
EXPENDITURES:					
General Government:					
Salaries	3,383	3,383	9,000	9,000	7,077
Fringe Benefits	375	375	919	919	719
Commodities	4,434	4,434	5,224	4,250	4,741
Services	9,911	9,911	11,132	12,200	11,024
Capital Outlay	1,898	1,898	1,899	5,000	2,556
Total Expenditures	20,001	20,001	28,174	31,369	26,117
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	12,139	12,139	(324)	(3,519)	10,170
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(15,695)	(15,695)	(18,890)	(15,695)	(15,000)
Net Other Financing Sources (Uses)	(15,695)	(15,695)	(18,890)	(15,695)	(15,000)
NET CHANGE IN FUND BALANCE	(3,556)	(3,556)	(19,214)	(19,214)	(4,830)
FUND BALANCE (DEFICIT)--Beginning of Year	51,330	51,330	51,330	51,330	56,160
FUND BALANCE (DEFICIT)--End of Year	47,774	47,774	32,116	32,116	51,330
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)		47,774			

COUNTY OF CHAMPAIGN, ILLINOIS
PROPERTY TAX INTEREST FEE FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$172,261	\$61,361
Investments	0	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	172,261	161,361
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	72,000	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	72,000	0
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	100,261	161,361
Total Fund Balance (Deficit)	100,261	161,361
Total Liabilities and Fund Balance	172,261	161,361

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, 2010

	2010				2009
	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	59,040	59,040	48,000	48,000	66,780
Investment Earnings	960	960	1,100	1,100	1,954
Miscellaneous	0	0	0	0	0
Total Revenues	60,000	60,000	49,100	49,100	68,734
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	60,000	60,000	49,100	49,100	68,734
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(121,100)	(121,100)	(121,100)	(49,100)	0
Net Other Financing Sources (Uses)	(121,100)	(121,100)	(121,100)	(49,100)	0
NET CHANGE IN FUND BALANCE	(61,100)	(61,100)	(72,000)	0	68,734
FUND BALANCE (DEFICIT)--Beginning of Year	161,361	161,361	161,361	161,361	92,627
FUND BALANCE (DEFICIT)--End of Year	100,261	100,261	89,361	161,361	161,361
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)		100,261			

COUNTY OF CHAMPAIGN, ILLINOIS
ELECTION ASSISTANCE / ACCESSIBILITY GRANT FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$62,035	\$5,106
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	11,250	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	73,285	5,106
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	68,118	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	68,118	0
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	5,167	5,106
Total Fund Balance (Deficit)	5,167	5,106
Total Liabilities and Fund Balance	73,285	5,106

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, 2010

	2010				2009
	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	147,033	147,033	117,000	45,000	51,822
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	61	61	130	130	130
Miscellaneous	0	0	0	0	0
Total Revenues	147,094	147,094	117,130	45,130	51,952
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	9,782	9,782	9,783	0	0
Services	0	0	0	45,000	0
Capital Outlay	51,358	51,358	51,358	0	0
Total Expenditures	61,140	61,140	61,141	45,000	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	85,954	85,954	55,989	130	51,952
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(85,893)	(85,893)	(114,859)	(8,000)	(59,528)
Net Other Financing Sources (Uses)	(85,893)	(85,893)	(114,859)	(8,000)	(59,528)
NET CHANGE IN FUND BALANCE	61	61	(58,870)	(7,870)	(7,576)
FUND BALANCE (DEFICIT)--Beginning of Year	5,106	5,106	5,106	5,106	12,682
FUND BALANCE (DEFICIT)--End of Year	5,167	5,167	(53,764)	(2,764)	5,106
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)		5,167			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY CLERK'S AUTOMATION FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$25,562	\$61,747
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	11,250	0
Total Assets	36,812	61,747
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	2,881	2,075
Accounts Payable	194	589
Intergovernmental Payable	0	0
Due To Other Funds	644	384
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	3,719	3,048
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	33,093	58,699
Total Fund Balance (Deficit)	33,093	58,699
Total Liabilities and Fund Balance	36,812	61,747

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, 2010

	2010				2009
	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	24,391	24,391	20,000	20,000	23,258
Investment Earnings	242	242	1,000	1,000	104
Miscellaneous	6,856	6,856	0	0	6,775
Total Revenues	31,489	31,489	21,000	21,000	30,137
EXPENDITURES:					
General Government:					
Salaries	60,180	60,180	62,323	41,653	31,840
Fringe Benefits	7,020	7,020	7,217	3,887	3,349
Commodities	11,383	11,383	11,600	0	12,125
Services	782	782	1,020	0	11,390
Capital Outlay	0	0	2,380	15,000	4,500
Total Expenditures	79,365	79,365	84,540	60,540	63,204
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(47,876)	(47,876)	(63,540)	(39,540)	(33,067)
OTHER FINANCING SOURCES (USES):					
Transfers In	22,270	22,270	19,250	8,000	43,026
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	22,270	22,270	19,250	8,000	43,026
NET CHANGE IN FUND BALANCE	(25,606)	(25,606)	(44,290)	(31,540)	9,959
FUND BALANCE (DEFICIT)--Beginning of Year	58,699	58,699	58,699	58,699	48,740
FUND BALANCE (DEFICIT)--End of Year	33,093	33,093	14,409	27,159	58,699
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)		33,093			

COUNTY OF CHAMPAIGN, ILLINOIS
SOLID WASTE MANAGEMENT FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$65,566	\$67,732
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	65,566	67,732
 <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	223
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	0	223
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	65,566	67,509
Total Fund Balance (Deficit)	65,566	67,509
Total Liabilities and Fund Balance	65,566	67,732

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, 2010

	2010				2009
	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	1,000	1,000	300
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	650	650	1,200	1,200	2,050
Charges for Services	0	0	0	0	0
Investment Earnings	366	366	1,500	1,500	140
Miscellaneous	0	0	3,425	3,425	0
Total Revenues	1,016	1,016	7,125	7,125	2,490
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	204	204	204	200	204
Services	2,616	2,616	6,675	6,679	2,943
Capital Outlay	0	0	0	0	0
Total Expenditures	2,820	2,820	6,879	6,879	3,147
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,804)	(1,804)	246	246	(657)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(139)	(139)	(1,500)	(1,500)	(1,532)
Net Other Financing Sources (Uses)	(139)	(139)	(1,500)	(1,500)	(1,532)
NET CHANGE IN FUND BALANCE	(1,943)	(1,943)	(1,254)	(1,254)	(2,189)
FUND BALANCE (DEFICIT)--Beginning of Year	67,509	67,509	67,509	67,509	69,698
FUND BALANCE (DEFICIT)--End of Year	65,566	65,566	66,255	66,255	67,509
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)		65,566			

COUNTY OF CHAMPAIGN, ILLINOIS
ANIMAL CONTROL FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$9,911	\$86,943
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	1,426	15,765
Accrued Interest	0	0
Other	2,059	1,131
Due From Other Funds	0	0
Total Assets	13,396	103,839
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	12,445	10,973
Accounts Payable	7,186	8,571
Intergovernmental Payable	0	0
Due To Other Funds	17,937	5,510
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	37,568	25,054
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	(24,172)	78,785
Total Fund Balance (Deficit)	(24,172)	78,785
Total Liabilities and Fund Balance	13,396	103,839

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, 2010

	2010				2009
	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	151,756	151,756	212,549	212,549	201,874
Fines & Forfeitures	5,102	5,102	4,000	4,000	3,265
Licenses & Permits	217,192	217,192	225,000	225,000	217,963
Charges for Services	47,045	47,045	45,600	45,600	47,663
Investment Earnings	338	338	0	0	210
Miscellaneous	917	917	0	0	3,360
Total Revenues	422,350	422,350	487,149	487,149	474,335
EXPENDITURES:					
Justice & Public Safety:					
Salaries	261,025	261,025	266,489	268,202	263,147
Fringe Benefits	99,125	99,125	101,999	86,764	86,530
Commodities	49,862	49,862	57,480	58,100	53,515
Services	64,318	64,318	78,620	78,000	68,187
Capital Outlay	28,393	28,393	30,000	30,000	0
Total Expenditures	502,723	502,723	534,588	521,066	471,379
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(80,373)	(80,373)	(47,439)	(33,917)	2,956
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(22,584)	(22,584)	(22,584)	(22,584)	0
Net Other Financing Sources (Uses)	(22,584)	(22,584)	(22,584)	(22,584)	0
NET CHANGE IN FUND BALANCE	(102,957)	(102,957)	(70,023)	(56,501)	2,956
FUND BALANCE (DEFICIT)--Beginning of Year	78,785	78,785	78,785	78,785	75,829
FUND BALANCE (DEFICIT)--End of Year	(24,172)	(24,172)	8,762	22,284	78,785
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		(24,172)			

COUNTY OF CHAMPAIGN, ILLINOIS
LAW LIBRARY FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$101,975	\$144,861
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	101,975	144,861
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	811	932
Accounts Payable	8,671	2,651
Intergovernmental Payable	0	0
Due To Other Funds	269	13,717
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	9,751	17,300
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	92,224	127,561
Total Fund Balance (Deficit)	92,224	127,561
Total Liabilities and Fund Balance	101,975	144,861

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, 2010

	2010				2009
	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	67,635	67,635	68,000	68,000	70,747
Investment Earnings	660	660	225	225	380
Miscellaneous	0	0	43,032	43,032	0
Total Revenues	68,295	68,295	111,257	111,257	71,127
EXPENDITURES:					
Justice & Public Safety:					
Salaries	17,543	17,543	17,544	17,540	19,627
Fringe Benefits	3,530	3,530	4,093	4,097	2,925
Commodities	47,838	47,838	48,520	42,500	42,839
Services	16,898	16,898	20,120	17,120	8,979
Capital Outlay	1,178	1,178	1,380	0	0
Total Expenditures	86,987	86,987	91,657	81,257	74,370
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(18,692)	(18,692)	19,600	30,000	(3,243)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(16,645)	(16,645)	(22,600)	(30,000)	(13,447)
Net Other Financing Sources (Uses)	(16,645)	(16,645)	(22,600)	(30,000)	(13,447)
NET CHANGE IN FUND BALANCE	(35,337)	(35,337)	(3,000)	0	(16,690)
FUND BALANCE (DEFICIT)--Beginning of Year	127,561	127,561	127,561	127,561	144,251
FUND BALANCE (DEFICIT)--End of Year	92,224	92,224	124,561	127,561	127,561
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)		92,224			

COUNTY OF CHAMPAIGN, ILLINOIS
PUBLIC SAFETY SALES TAX FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2010 and 2009

<u>ASSETS</u>	<u>2010</u>	<u>2009</u>
Cash	\$2,385,914	\$630,563
Investments	734,000	1,420,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	369,086	354,926
Accrued Interest	1,609	3,198
Other	0	0
Due From Other Funds	<u>520,794</u>	<u>1,817,537</u>
Total Assets	<u><u>4,011,403</u></u>	<u><u>4,226,224</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	1,070
Intergovernmental Payable	0	0
Due To Other Funds	471,455	81,869
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
Total Liabilities	<u>471,455</u>	<u>82,939</u>
 FUND BALANCE (DEFICIT):		
Reserved for Debt Service	2,006,624	1,838,179
Unreserved, Undesignated	<u>1,533,324</u>	<u>2,305,106</u>
Total Fund Balance (Deficit)	<u>3,539,948</u>	<u>4,143,285</u>
Total Liabilities and Fund Balance	<u><u>4,011,403</u></u>	<u><u>4,226,224</u></u>

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, 2010

	2010				2009
	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	4,304,939	4,304,939	4,321,686	4,321,686	4,256,357
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	6,215	6,215	30,000	30,000	17,380
Miscellaneous	0	0	0	0	0
Total Revenues	4,311,154	4,311,154	4,351,686	4,351,686	4,273,737
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	1,094
Services	161,817	161,817	162,611	162,611	206,639
Capital Outlay	0	0	0	0	288,870
Debt Service:					
Principal Retirement	755,558	755,558	755,558	755,558	651,360
Interest & Fiscal Charges	1,631,276	1,631,276	1,636,276	1,635,781	1,634,950
Total Expenditures	2,548,651	2,548,651	2,554,445	2,553,950	2,782,913
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,762,503	1,762,503	1,797,241	1,797,736	1,490,824
OTHER FINANCING SOURCES (USES):					
Transfers In	7,353	7,353	0	0	70,200
Transfers Out	(2,373,193)	(2,373,193)	(2,643,684)	(2,444,179)	(2,544,894)
Net Other Financing Sources (Uses)	(2,365,840)	(2,365,840)	(2,643,684)	(2,444,179)	(2,474,694)
NET CHANGE IN FUND BALANCE	(603,337)	(603,337)	(846,443)	(646,443)	(983,870)
FUND BALANCE (DEFICIT)--Beginning of Year	4,143,285	4,143,285	4,143,285	4,143,285	5,127,155
FUND BALANCE (DEFICIT)--End of Year	3,539,948	3,539,948	3,296,842	3,496,842	4,143,285
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		3,539,948			

COUNTY OF CHAMPAIGN, ILLINOIS
 DELINQUENCY PREVENTION GRANTS FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$124,506	\$132,640
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	124,506	132,640
 <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	124,506	132,640
Total Fund Balance (Deficit)	124,506	132,640
Total Liabilities and Fund Balance	124,506	132,640

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, 2010

	2010				2009
	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	677	677	650	0	307
Miscellaneous	0	0	0	0	0
Total Revenues	677	677	650	0	307
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	224,895	224,895	224,895	216,084	221,378
Capital Outlay	0	0	0	0	0
Total Expenditures	224,895	224,895	224,895	216,084	221,378
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(224,218)	(224,218)	(224,245)	(216,084)	(221,071)
OTHER FINANCING SOURCES (USES):					
Transfers In	216,084	216,084	216,084	216,084	225,684
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	216,084	216,084	216,084	216,084	225,684
NET CHANGE IN FUND BALANCE	(8,134)	(8,134)	(8,161)	0	4,613
FUND BALANCE (DEFICIT)--Beginning of Year	132,640	132,640	132,640	132,640	128,027
FUND BALANCE (DEFICIT)--End of Year	124,506	124,506	124,479	132,640	132,640
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)		124,506			

COUNTY OF CHAMPAIGN, ILLINOIS
SHERIFF DRUG FORFEITURES FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$82,969	\$59,161
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	612
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	82,969	59,773
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	2,348	43
Intergovernmental Payable	2,529	2,529
Due To Other Funds	261	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	5,138	2,572
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	77,831	57,201
Total Fund Balance (Deficit)	77,831	57,201
Total Liabilities and Fund Balance	82,969	59,773

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, 2010

	2010				2009
	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	43,728	43,728	30,000	30,000	23,925
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	325	325	1,700	1,700	181
Miscellaneous	0	0	0	0	0
Total Revenues	44,053	44,053	31,700	31,700	24,106
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	7,533	7,533	8,300	1,174	146
Services	15,890	15,890	25,035	32,161	23,645
Capital Outlay	0	0	0	0	0
Total Expenditures	23,423	23,423	33,335	33,335	23,791
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	20,630	20,630	(1,635)	(1,635)	315
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	20,630	20,630	(1,635)	(1,635)	315
FUND BALANCE (DEFICIT)--Beginning of Year	57,201	57,201	57,201	57,201	56,886
FUND BALANCE (DEFICIT)--End of Year	77,831	77,831	55,566	55,566	57,201
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)		77,831			

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT'S AUTOMATION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$330,204	\$304,771
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	330,204	304,771
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	4,046	0
Accounts Payable	6,867	4,791
Intergovernmental Payable	0	0
Due To Other Funds	29,469	26,144
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	40,382	30,935
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	289,822	273,836
Total Fund Balance (Deficit)	289,822	273,836
Total Liabilities and Fund Balance	330,204	304,771

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, 2010

	2010				2009
	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	279,742	279,742	320,000	320,000	161,198
Investment Earnings	1,322	1,322	4,200	4,200	1,254
Miscellaneous	0	0	0	0	0
Total Revenues	281,064	281,064	324,200	324,200	162,452
EXPENDITURES:					
Justice & Public Safety:					
Salaries	88,009	88,009	88,010	88,009	0
Fringe Benefits	15,979	15,979	16,031	14,777	0
Commodities	24,697	24,697	26,780	5,000	23,182
Services	136,393	136,393	136,723	130,503	133,823
Capital Outlay	0	0	745	0	2,125
Total Expenditures	265,078	265,078	268,289	238,289	159,130
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	15,986	15,986	55,911	85,911	3,322
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	(39,000)
Net Other Financing Sources (Uses)	0	0	0	0	(39,000)
NET CHANGE IN FUND BALANCE	15,986	15,986	55,911	85,911	(35,678)
FUND BALANCE (DEFICIT)--Beginning of Year	273,836	273,836	273,836	273,836	309,514
FUND BALANCE (DEFICIT)--End of Year	289,822	289,822	329,747	359,747	273,836
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)		289,822			

COUNTY OF CHAMPAIGN, ILLINOIS
CHILD SUPPORT SERVICES FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$538,308	\$153,145
Investments	0	382,000
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	538,308	535,145
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	1,087	0
Accounts Payable	1,662	34
Intergovernmental Payable	0	0
Due To Other Funds	5,564	4,383
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	8,313	4,417
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	529,995	530,728
Total Fund Balance (Deficit)	529,995	530,728
Total Liabilities and Fund Balance	538,308	535,145

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, 2010

	2010				2009
	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	53,621	53,621	52,000	52,000	57,912
Investment Earnings	2,813	2,813	6,000	6,000	4,102
Miscellaneous	0	0	0	0	0
Total Revenues	56,434	56,434	58,000	58,000	62,014
EXPENDITURES:					
Justice & Public Safety:					
Salaries	33,920	33,920	41,276	28,647	19,947
Fringe Benefits	8,651	8,651	13,912	11,641	3,236
Commodities	4,746	4,746	17,300	16,000	979
Services	5,710	5,710	7,702	7,100	4,333
Capital Outlay	4,140	4,140	48,098	50,000	0
Total Expenditures	57,167	57,167	128,288	113,388	28,495
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(733)	(733)	(70,288)	(55,388)	33,519
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	(733)	(733)	(70,288)	(55,388)	33,519
FUND BALANCE (DEFICIT)--Beginning of Year	530,728	530,728	530,728	530,728	497,209
FUND BALANCE (DEFICIT)--End of Year	529,995	529,995	460,440	475,340	530,728
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		529,995			

COUNTY OF CHAMPAIGN, ILLINOIS
 PROBATION SERVICES FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$684,099	\$816,483
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	100	0
Due From Other Funds	0	0
Total Assets	684,199	816,483
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	13,980	11,302
Intergovernmental Payable	0	0
Due To Other Funds	0	59,150
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	13,980	70,452
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	670,219	746,031
Total Fund Balance (Deficit)	670,219	746,031
Total Liabilities and Fund Balance	684,199	816,483

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, 2010

	2010				2009
	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	184
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	420,307	420,307	260,000	260,000	287,157
Investment Earnings	2,294	2,294	5,200	5,200	1,792
Miscellaneous	2,924	2,924	0	0	961
Total Revenues	425,525	425,525	265,200	265,200	290,094
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	30,932	30,932	35,500	36,500	30,365
Services	139,588	139,588	166,500	165,500	136,943
Capital Outlay	0	0	0	0	4,064
Total Expenditures	170,520	170,520	202,000	202,000	171,372
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	255,005	255,005	63,200	63,200	118,722
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(330,817)	(330,817)	(461,143)	(461,143)	(262,448)
Net Other Financing Sources (Uses)	(330,817)	(330,817)	(461,143)	(461,143)	(262,448)
NET CHANGE IN FUND BALANCE	(75,812)	(75,812)	(397,943)	(397,943)	(143,726)
FUND BALANCE (DEFICIT)--Beginning of Year	746,031	746,031	746,031	746,031	889,757
FUND BALANCE (DEFICIT)--End of Year	670,219	670,219	348,088	348,088	746,031
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)		670,219			

COUNTY OF CHAMPAIGN, ILLINOIS
STATE'S ATTORNEY DRUG FORFEITURES FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$17,759	\$4,091
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	488
Accrued Interest	0	0
Other	7	0
Due From Other Funds	0	0
Total Assets	17,766	4,579
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	7	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	7	0
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	17,759	4,579
Total Fund Balance (Deficit)	17,759	4,579
Total Liabilities and Fund Balance	17,766	4,579

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, 2010

	2010				2009
	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	28,079	28,079	27,000	27,000	25,041
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	76	76	0	0	33
Miscellaneous	62	62	0	0	0
Total Revenues	28,217	28,217	27,000	27,000	25,074
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	10
Services	1,564	1,564	6,100	6,100	2,919
Capital Outlay	0	0	0	0	0
Total Expenditures	1,564	1,564	6,100	6,100	2,929
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	26,653	26,653	20,900	20,900	22,145
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(13,473)	(13,473)	(20,900)	(20,900)	(20,900)
Net Other Financing Sources (Uses)	(13,473)	(13,473)	(20,900)	(20,900)	(20,900)
NET CHANGE IN FUND BALANCE	13,180	13,180	0	0	1,245
FUND BALANCE (DEFICIT)--Beginning of Year	4,579	4,579	4,579	4,579	3,334
FUND BALANCE (DEFICIT)--End of Year	17,759	17,759	4,579	4,579	4,579
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)		17,759			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY HISTORICAL FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$1,291	\$1,284
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	1,291	1,284
 <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	1,291	1,284
Total Fund Balance (Deficit)	1,291	1,284
Total Liabilities and Fund Balance	1,291	1,284

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, 2010

	2010				2009
	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	7	7	25	25	3
Miscellaneous	0	0	0	0	0
Total Revenues	7	7	25	25	3
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	7	7	25	25	3
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	7	7	25	25	3
FUND BALANCE (DEFICIT)--Beginning of Year	1,284	1,284	1,284	1,284	1,281
FUND BALANCE (DEFICIT)--End of Year	1,291	1,291	1,309	1,309	1,284
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)		1,291			

COUNTY OF CHAMPAIGN, ILLINOIS
 CIRCUIT CLERK OPERATIONS AND ADMINISTRATION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$87,200	\$18,512
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	87,200	18,512
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	18,278	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	18,278	0
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	68,922	18,512
Total Fund Balance (Deficit)	68,922	18,512
Total Liabilities and Fund Balance	87,200	18,512

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, 2010

	2010				2009
	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	88,195	88,195	75,000	0	10,197
Investment Earnings	293	293	0	0	29
Miscellaneous	0	0	0	0	0
Total Revenues	88,488	88,488	75,000	0	10,226
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	38,078	38,078	46,500	0	0
Services	0	0	0	0	0
Capital Outlay	0	0	3,500	0	0
Total Expenditures	38,078	38,078	50,000	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	50,410	50,410	25,000	0	10,226
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	50,410	50,410	25,000	0	10,226
FUND BALANCE (DEFICIT)--Beginning of Year	18,512	18,512	18,512	18,512	8,286
FUND BALANCE (DEFICIT)--End of Year	68,922	68,922	43,512	18,512	18,512
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)		68,922			

COUNTY OF CHAMPAIGN, ILLINOIS
 JAIL COMMISSARY FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$323,208	\$297,346
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	1,848	0
Due From Other Funds	0	0
Total Assets	325,056	297,346
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	1,005	840
Intergovernmental Payable	0	0
Due To Other Funds	24,887	14,320
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	25,892	15,160
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	299,164	282,186
Total Fund Balance (Deficit)	299,164	282,186
Total Liabilities and Fund Balance	325,056	297,346

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, 2010

	2010				2009
	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	1,560	1,560	1,000	1,000	718
Miscellaneous	28,780	28,780	25,000	25,000	24,870
Total Revenues	30,340	30,340	26,000	26,000	25,588
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	1,686	1,686	6,034	8,950	10,169
Services	11,676	11,676	11,677	4,000	3,281
Capital Outlay	0	0	7,239	12,000	0
Total Expenditures	13,362	13,362	24,950	24,950	13,450
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	16,978	16,978	1,050	1,050	12,138
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	16,978	16,978	1,050	1,050	12,138
FUND BALANCE (DEFICIT)--Beginning of Year	282,186	282,186	282,186	282,186	270,048
FUND BALANCE (DEFICIT)--End of Year	299,164	299,164	283,236	283,236	282,186
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)		299,164			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY JAIL MEDICAL COSTS FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$73,280	\$39,263
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	73,280	39,263
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	20,000	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	20,000	0
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	53,280	39,263
Total Fund Balance (Deficit)	53,280	39,263
Total Liabilities and Fund Balance	73,280	39,263

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, 2010

	2010				2009
	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	33,720	33,720	30,000	30,000	36,418
Investment Earnings	297	297	2,000	2,000	266
Miscellaneous	0	0	0	0	0
Total Revenues	34,017	34,017	32,000	32,000	36,684
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	0	20,000	0
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	2,000	22,000	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	34,017	34,017	30,000	10,000	36,684
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(20,000)	(20,000)	(20,000)	0	(100,000)
Net Other Financing Sources (Uses)	(20,000)	(20,000)	(20,000)	0	(100,000)
NET CHANGE IN FUND BALANCE	14,017	14,017	10,000	10,000	(63,316)
FUND BALANCE (DEFICIT)--Beginning of Year	39,263	39,263	39,263	39,263	102,579
FUND BALANCE (DEFICIT)--End of Year	53,280	53,280	49,263	49,263	39,263
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)		53,280			

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT DOCUMENT STORAGE FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$389,221	\$419,089
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	389,221	419,089
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	3,584	3,329
Accounts Payable	56,605	60
Intergovernmental Payable	0	0
Due To Other Funds	1,189	936
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	61,378	4,325
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	327,843	414,764
Total Fund Balance (Deficit)	327,843	414,764
Total Liabilities and Fund Balance	389,221	419,089

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, 2010

	2010				2009
	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	153,086	153,086	170,000	170,000	161,616
Investment Earnings	2,203	2,203	9,000	9,000	3,072
Miscellaneous	0	0	0	0	0
Total Revenues	155,289	155,289	179,000	179,000	164,688
EXPENDITURES:					
Justice & Public Safety:					
Salaries	72,670	72,670	97,391	97,420	77,127
Fringe Benefits	20,722	20,722	32,955	32,926	20,173
Commodities	439	439	5,500	5,500	936
Services	106,232	106,232	133,300	164,300	188,740
Capital Outlay	42,147	42,147	51,000	20,000	12,151
Total Expenditures	242,210	242,210	320,146	320,146	299,127
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(86,921)	(86,921)	(141,146)	(141,146)	(134,439)
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	(86,921)	(86,921)	(141,146)	(141,146)	(134,439)
FUND BALANCE (DEFICIT)--Beginning of Year	414,764	414,764	414,764	414,764	549,203
FUND BALANCE (DEFICIT)--End of Year	327,843	327,843	273,618	273,618	414,764
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)		327,843			

COUNTY OF CHAMPAIGN, ILLINOIS
 VICTIM ADVOCACY GRANT FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2010 and 2009

	2010	2009
<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	1,671	1,838
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	3,926	5,266
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	5,597	7,104
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	(5,597)	(7,104)
Total Fund Balance (Deficit)	(5,597)	(7,104)
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, 2010

	2010				2009
	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	30,826	30,826	30,826	30,826	25,688
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	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	30,829	30,829	30,826	30,826	25,688
EXPENDITURES:					
Justice & Public Safety:					
Salaries	39,302	39,302	43,614	43,614	43,613
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	39,302	39,302	43,614	43,614	43,613
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(8,473)	(8,473)	(12,788)	(12,788)	(17,925)
OTHER FINANCING SOURCES (USES):					
Transfers In	9,980	9,980	13,088	13,088	18,847
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	9,980	9,980	13,088	13,088	18,847
NET CHANGE IN FUND BALANCE	1,507	1,507	300	300	922
FUND BALANCE (DEFICIT)--Beginning of Year	(7,104)	(7,104)	(7,104)	(7,104)	(8,026)
FUND BALANCE (DEFICIT)--End of Year	(5,597)	(5,597)	(6,804)	(6,804)	(7,104)
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)		(5,597)			

COUNTY OF CHAMPAIGN, ILLINOIS
 JUVENILE INTERVENTION SERVICES FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$12,494	\$12,426
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	12,494	12,426
 <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	12,494	12,426
Total Fund Balance (Deficit)	12,494	12,426
Total Liabilities and Fund Balance	12,494	12,426

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, 2010

	2010				2009
	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	68	68	50	50	42
Miscellaneous	0	0	0	0	0
Total Revenues	68	68	50	50	42
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	5,935
Services	0	0	10,000	10,000	90
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	10,000	10,000	6,025
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	68	68	(9,950)	(9,950)	(5,983)
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	68	68	(9,950)	(9,950)	(5,983)
FUND BALANCE (DEFICIT)--Beginning of Year	12,426	12,426	12,426	12,426	18,409
FUND BALANCE (DEFICIT)--End of Year	12,494	12,494	2,476	2,476	12,426
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)		12,494			

COUNTY OF CHAMPAIGN, ILLINOIS
CHILD ADVOCACY CENTER FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$34,139	\$4,573
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	6,729	5,702
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	40,868	10,275
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	3,856	3,535
Accounts Payable	4,058	991
Intergovernmental Payable	0	0
Due To Other Funds	1,268	1,004
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	9,182	5,530
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	31,686	4,745
Total Fund Balance (Deficit)	31,686	4,745
Total Liabilities and Fund Balance	40,868	10,275

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, 2010

	2010				2009
	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	183,873	183,873	213,005	213,005	188,036
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	111	111	30	30	23
Miscellaneous	7,572	7,572	4,000	4,000	5,387
Total Revenues	191,556	191,556	217,035	217,035	193,446
EXPENDITURES:					
Justice & Public Safety:					
Salaries	83,879	83,879	83,880	83,880	83,880
Fringe Benefits	28,015	28,015	28,566	27,516	24,873
Commodities	3,021	3,021	3,688	3,100	2,385
Services	49,700	49,700	95,617	97,255	91,083
Capital Outlay	0	0	0	0	0
Total Expenditures	164,615	164,615	211,751	211,751	202,221
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	26,941	26,941	5,284	5,284	(8,775)
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	26,941	26,941	5,284	5,284	(8,775)
FUND BALANCE (DEFICIT)--Beginning of Year	4,745	4,745	4,745	4,745	13,520
FUND BALANCE (DEFICIT)--End of Year	31,686	31,686	10,029	10,029	4,745
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)		31,686			

COUNTY OF CHAMPAIGN, ILLINOIS
 JUVENILE INFORMATION SHARING SYSTEM GRANT FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$3,201	\$6,855
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	3,201	6,855
 <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	3,201	6,855
Total Fund Balance (Deficit)	3,201	6,855
Total Liabilities and Fund Balance	3,201	6,855

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, 2010

	2010				2009
	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	2,000	2,000	10,125	10,125	4,000
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	0	0	10
Miscellaneous	0	0	0	0	0
Total Revenues	2,023	2,023	10,125	10,125	4,010
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	543	543	1,000	0	0
Services	5,245	5,245	10,250	11,250	0
Capital Outlay	0	0	0	0	0
Total Expenditures	5,788	5,788	11,250	11,250	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,765)	(3,765)	(1,125)	(1,125)	4,010
OTHER FINANCING SOURCES (USES):					
Transfers In	111	111	1,125	1,125	1,098
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	111	111	1,125	1,125	1,098
NET CHANGE IN FUND BALANCE	(3,654)	(3,654)	0	0	5,108
FUND BALANCE (DEFICIT)--Beginning of Year	6,855	6,855	6,855	6,855	1,747
FUND BALANCE (DEFICIT)--End of Year	3,201	3,201	6,855	6,855	6,855
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		3,201			

COUNTY OF CHAMPAIGN, ILLINOIS
 DRUG COURTS PROGRAM FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$55,450	\$31,184
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	55,450	31,184
 <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	55,450	31,184
Total Fund Balance (Deficit)	55,450	31,184
Total Liabilities and Fund Balance	55,450	31,184

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, 2010

	2010				2009
	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	23,888	23,888	20,000	20,000	22,603
Investment Earnings	228	228	0	0	37
Miscellaneous	150	150	1,500	1,500	2,385
Total Revenues	24,266	24,266	21,500	21,500	25,025
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	21,500	21,500	7,875
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	21,500	21,500	7,875
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	24,266	24,266	0	0	17,150
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	24,266	24,266	0	0	17,150
FUND BALANCE (DEFICIT)--Beginning of Year	31,184	31,184	31,184	31,184	14,034
FUND BALANCE (DEFICIT)--End of Year	55,450	55,450	31,184	31,184	31,184
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)		55,450			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY PUBLIC HEALTH FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$423,748	\$394,567
Investments	0	100,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	925,210	895,100
Intergovernmental	13,671	51,530
Accrued Interest	0	219
Other	4,972	3,075
Due From Other Funds	0	0
Total Assets	1,367,601	1,444,491
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	127	195
Accounts Payable	156,325	290,523
Intergovernmental Payable	0	0
Due To Other Funds	40	48
Funds Held For Others	0	0
Deferred Revenues	925,210	895,100
Total Liabilities	1,081,702	1,185,866
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	285,899	258,625
Total Fund Balance (Deficit)	285,899	258,625
Total Liabilities and Fund Balance	1,367,601	1,444,491

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, 2010

	2010				2009
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$894,846	\$894,846	\$900,231	\$900,231	\$874,046
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	390,469	390,469	369,315	369,315	270,268
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	125,903	125,903	139,063	139,063	125,145
Charges for Services	0	0	0	0	0
Investment Earnings	2,100	2,100	7,800	7,800	5,837
Miscellaneous	1,492	1,492	0	0	261
Total Revenues	1,414,810	1,414,810	1,416,409	1,416,409	1,275,557
EXPENDITURES:					
Health:					
Salaries	3,206	3,206	5,315	5,377	4,457
Fringe Benefits	595	595	685	623	680
Commodities	0	0	0	0	0
Services	1,362,883	1,362,883	1,463,500	1,463,500	1,481,241
Capital Outlay	0	0	0	0	0
Total Expenditures	1,366,684	1,366,684	1,469,500	1,469,500	1,486,378
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	48,126	48,126	(53,091)	(53,091)	(210,821)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	45,000
Transfers Out	(20,852)	(20,852)	(20,852)	(20,852)	(14,583)
Net Other Financing Sources (Uses)	(20,852)	(20,852)	(20,852)	(20,852)	30,417
NET CHANGE IN FUND BALANCE	27,274	27,274	(73,943)	(73,943)	(180,404)
FUND BALANCE (DEFICIT)--Beginning of Year	258,625	258,625	258,625	258,625	439,029
FUND BALANCE (DEFICIT)--End of Year	285,899	285,899	184,682	184,682	258,625
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)		285,899			

COUNTY OF CHAMPAIGN, ILLINOIS
ACCESS INITIATIVE GRANT FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$821,095	\$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	821,095	0
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	15,428	0
Accounts Payable	11,144	0
Intergovernmental Payable	0	0
Due To Other Funds	8,372	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	34,944	0
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	786,151	0
Total Fund Balance (Deficit)	786,151	0
Total Liabilities and Fund Balance	821,095	0

COUNTY OF CHAMPAIGN, ILLINOIS
ACCESS INITIATIVE GRANT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2010

	2010				2009
	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	1,221,263	1,221,263	679,596	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	1,854	1,854	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	1,223,117	1,223,117	679,596	0	0
EXPENDITURES:					
Health:					
Salaries	171,313	171,313	173,168	0	0
Fringe Benefits	42,432	42,432	47,136	0	0
Commodities	35,503	35,503	39,590	0	0
Services	179,798	179,798	396,628	0	0
Capital Outlay	7,920	7,920	23,075	0	0
Total Expenditures	436,966	436,966	679,597	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	786,151	786,151	(1)	0	0
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	786,151	786,151	(1)	0	0
FUND BALANCE (DEFICIT)--Beginning of Year	0	0	0	0	0
FUND BALANCE (DEFICIT)--End of Year	786,151	786,151	(1)	0	0
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		786,151			

COUNTY OF CHAMPAIGN, ILLINOIS
EARLY CHILDHOOD FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$785,360	\$523,846
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	650,891	293,079
Accrued Interest	0	0
Other	1,752	1,045
Due From Other Funds	0	0
Total Assets	1,438,003	817,970
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	169,208	134,222
Accounts Payable	47,364	66,897
Intergovernmental Payable	0	0
Due To Other Funds	188,082	79,160
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	404,654	280,279
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	1,033,349	537,691
Total Fund Balance (Deficit)	1,033,349	537,691
Total Liabilities and Fund Balance	1,438,003	817,970

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, 2010

	2010				2009
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	6,818,884	6,818,884	10,618,350	8,689,600	4,991,742
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	24,225	24,225	167,000	127,000	44,262
Investment Earnings	912	912	15,000	15,000	912
Miscellaneous	6,868	6,868	5,500	5,500	30,072
Total Revenues	6,850,889	6,850,889	10,805,850	8,837,100	5,066,988
EXPENDITURES:					
Education:					
Salaries	3,069,804	3,069,804	4,411,234	3,808,000	2,675,919
Fringe Benefits	972,107	972,107	1,721,686	1,380,950	789,447
Commodities	397,067	397,067	739,087	506,350	226,689
Services	1,716,505	1,716,505	3,531,223	2,818,400	1,335,995
Capital Outlay	194,873	194,873	394,253	319,000	15,176
Total Expenditures	6,350,356	6,350,356	10,797,483	8,832,700	5,043,226
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	500,533	500,533	8,367	4,400	23,762
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(4,875)	(4,875)	(23,138)	(22,500)	(15,176)
Net Other Financing Sources (Uses)	(4,875)	(4,875)	(23,138)	(22,500)	(15,176)
NET CHANGE IN FUND BALANCE	495,658	495,658	(14,771)	(18,100)	8,586
FUND BALANCE (DEFICIT)--Beginning of Year	537,691	537,691	537,691	537,691	529,105
FUND BALANCE (DEFICIT)--End of Year	1,033,349	1,033,349	522,920	519,591	537,691
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)		1,033,349			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY HIGHWAY FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2010 and 2009

<u>ASSETS</u>	<u>2010</u>	<u>2009</u>
Cash	\$408,282	\$272,819
Investments	0	92,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,960,277	1,882,553
Intergovernmental	0	0
Accrued Interest	0	434
Other	270	0
Due From Other Funds	<u>130,420</u>	<u>105,123</u>
Total Assets	<u><u>2,499,249</u></u>	<u><u>2,352,929</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	50,844	48,066
Accounts Payable	41,303	27,091
Intergovernmental Payable	0	0
Due To Other Funds	27,934	81,696
Funds Held For Others	0	0
Deferred Revenues	<u>1,960,277</u>	<u>1,882,553</u>
Total Liabilities	<u>2,080,358</u>	<u>2,039,406</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>418,891</u>	<u>313,523</u>
Total Fund Balance (Deficit)	<u>418,891</u>	<u>313,523</u>
Total Liabilities and Fund Balance	<u><u>2,499,249</u></u>	<u><u>2,352,929</u></u>

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, 2010

	2010				2009
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$1,887,324	\$1,887,324	\$1,893,345	\$1,893,345	\$1,840,875
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	235,355	235,355	226,846	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	504,629	504,629	567,000	427,000	469,363
Investment Earnings	252	252	5,000	5,000	1,031
Miscellaneous	48,094	48,094	45,000	0	37,374
Total Revenues	2,675,654	2,675,654	2,737,191	2,325,345	2,348,643
EXPENDITURES:					
Highways & Bridges:					
Salaries	1,238,098	1,238,098	1,242,131	1,214,929	1,200,873
Fringe Benefits	371,939	371,939	372,340	364,258	360,644
Commodities	156,302	156,302	160,000	156,100	118,360
Services	633,568	633,568	649,679	342,800	377,454
Capital Outlay	109,702	109,702	211,300	177,000	258,591
Total Expenditures	2,509,609	2,509,609	2,635,450	2,255,087	2,315,922
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	166,045	166,045	101,741	70,258	32,721
OTHER FINANCING SOURCES (USES):					
Transfers In	67,898	67,898	78,180	78,180	0
Transfers Out	(128,575)	(128,575)	(129,032)	(105,821)	(106,433)
Net Other Financing Sources (Uses)	(60,677)	(60,677)	(50,852)	(27,641)	(106,433)
NET CHANGE IN FUND BALANCE	105,368	105,368	50,889	42,617	(73,712)
FUND BALANCE (DEFICIT)--Beginning of Year	313,523	313,523	313,523	313,523	387,235
FUND BALANCE (DEFICIT)--End of Year	418,891	418,891	364,412	356,140	313,523
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)		418,891			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY BRIDGE FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$1,512,400	\$1,208,979
Investments	0	0
Receivables. Net of Uncollectible Amounts:		
Property Taxes	982,912	959,035
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	78,085	0
Total Assets	2,573,397	2,168,014
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	33,883	89,101
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	982,912	959,035
Total Liabilities	1,016,795	1,048,136
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	1,556,602	1,119,878
Total Fund Balance (Deficit)	1,556,602	1,119,878
Total Liabilities and Fund Balance	2,573,397	2,168,014

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, 2010

	2010				2009
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$963,453	\$963,453	\$964,533	\$964,533	\$938,475
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	87,940	87,940	40,000	40,000	50,723
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	1,674	1,674	30,000	30,000	10,976
Miscellaneous	8,675	8,675	0	0	311
Total Revenues	1,061,742	1,061,742	1,034,533	1,034,533	1,000,485
EXPENDITURES:					
Highways & Bridges:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	157,549	157,549	168,000	121,000	176,283
Capital Outlay	467,469	545,554	853,000	900,000	822,885
Total Expenditures	625,018	703,103	1,021,000	1,021,000	999,168
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	436,724	358,639	13,533	13,533	1,317
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	436,724	358,639	13,533	13,533	1,317
FUND BALANCE (DEFICIT)--Beginning of Year	1,119,878	1,119,878	1,119,878	1,119,878	1,118,561
FUND BALANCE (DEFICIT)--End of Year	1,556,602	1,478,517	1,133,411	1,133,411	1,119,878
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		78,085			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		1,556,602			

COUNTY OF CHAMPAIGN, ILLINOIS
HIGHWAY FEDERAL AID MATCHING FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$342,786	\$334,430
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	7,285	7,104
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	350,071	341,534
 <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	7,285	7,104
Total Liabilities	7,285	7,104
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	342,786	334,430
Total Fund Balance (Deficit)	342,786	334,430
Total Liabilities and Fund Balance	350,071	341,534

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, 2010

	2010				2009
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$7,907	\$7,907	\$7,145	\$7,145	\$7,725
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	449	449	5,000	5,000	1,918
Miscellaneous	0	0	0	0	0
Total Revenues	8,356	8,356	12,145	12,145	9,643
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	8,356	8,356	12,145	12,145	9,643
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	8,356	8,356	12,145	12,145	9,643
FUND BALANCE (DEFICIT)--Beginning of Year	334,430	334,430	334,430	334,430	324,787
FUND BALANCE (DEFICIT)--End of Year	342,786	342,786	346,575	346,575	334,430
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)		342,786			

COUNTY OF CHAMPAIGN, ILLINOIS
 CAPITAL ASSET REPLACEMENT FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$890,686	\$770,782
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	476,316	105,171
Total Assets	1,367,002	875,953
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	182,393	4,611
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	416,000	0
Total Liabilities	598,393	4,611
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	768,609	871,342
Total Fund Balance (Deficit)	768,609	871,342
Total Liabilities and Fund Balance	1,367,002	875,953

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, 2010

	2010				2009
	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	21,000	21,000	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	416,000	0	0	0
Investment Earnings	2,192	2,192	5,000	5,000	6,805
Miscellaneous	0	0	0	0	0
Total Revenues	23,192	439,192	5,000	5,000	6,805
EXPENDITURES:					
General Government:					
Commodities	50,789	50,789	51,705	36,904	33,967
Services	99,390	99,390	140,111	19,776	29,398
Capital Outlay	378,609	378,609	567,407	141,162	0
Justice & Public Safety:					
Commodities	82,175	82,175	86,716	52,875	49,012
Services	0	0	0	0	843
Capital Outlay	0	0	280,446	314,287	0
Development:					
Commodities	1,278	1,278	1,650	1,650	1,573
Capital Outlay	0	0	0	0	0
Total Expenditures	612,241	612,241	1,128,035	566,654	114,793
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(589,049)	(173,049)	(1,123,035)	(561,654)	(107,988)
OTHER FINANCING SOURCES (USES):					
Transfers In	486,316	486,316	690,292	490,292	115,171
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	486,316	486,316	690,292	490,292	115,171
NET CHANGE IN FUND BALANCE	(102,733)	313,267	(432,743)	(71,362)	7,183
FUND BALANCE (DEFICIT)--Beginning of Year	871,342	871,342	871,342	871,342	864,159
FUND BALANCE (DEFICIT)--End of Year	768,609	1,184,609	438,599	799,980	871,342
Revenues/Sources Conversion to GAAP Basis		(416,000)			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		768,609			

COUNTY OF CHAMPAIGN, ILLINOIS
TORT IMMUNITY FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$0	\$0
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,110,981	1,072,699
Intergovernmental	28	21
Accrued Interest	0	0
Other	0	0
Due From Other Funds	813	535
Total Assets	1,111,822	1,073,255
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	609,717	308,889
Funds Held For Others	0	0
Deferred Revenues	1,110,981	1,072,699
Total Liabilities	1,720,698	1,381,588
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	(608,876)	(308,333)
Total Fund Balance (Deficit)	(608,876)	(308,333)
Total Liabilities and Fund Balance	1,111,822	1,073,255

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, 2010

	2010				2009
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$1,074,346	\$1,074,346	\$1,080,048	\$1,080,048	\$1,049,345
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	500	500	2
Miscellaneous	0	0	0	0	0
Total Revenues	1,074,346	1,074,346	1,080,548	1,080,548	1,049,347
EXPENDITURES:					
General Government:					
Fringe Benefits	123,565	124,627	127,584	106,138	125,273
Services	70,692	70,692	70,959	77,054	60,171
Justice & Public Safety:					
Fringe Benefits	792,529	792,529	811,332	674,953	635,872
Services	385,130	385,130	386,584	419,789	377,633
Development:					
Fringe Benefits	2,829	2,829	2,896	2,409	2,546
Services	144	144	145	157	0
Total Expenditures	1,374,889	1,375,951	1,399,500	1,280,500	1,201,495
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(300,543)	(301,605)	(318,952)	(199,952)	(152,148)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	1,062	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	1,062	0	0	0
NET CHANGE IN FUND BALANCE	(300,543)	(300,543)	(318,952)	(199,952)	(152,148)
FUND BALANCE (DEFICIT)--Beginning of Year	(308,333)	(308,333)	(308,333)	(308,333)	(156,185)
FUND BALANCE (DEFICIT)--End of Year	(608,876)	(608,876)	(627,285)	(508,285)	(308,333)
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)		(608,876)			

COUNTY OF CHAMPAIGN, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$876,410	\$1,062,942
Investments	388,000	377,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	3,040,814	2,539,798
Intergovernmental	1,963	1,303
Accrued Interest	851	915
Other	0	0
Due From Other Funds	196,399	289,153
Total Assets	4,504,437	4,271,111
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	187,886	134,261
Intergovernmental Payable	0	0
Due To Other Funds	49	0
Funds Held For Others	0	0
Deferred Revenues	3,040,814	2,539,798
Total Liabilities	3,228,749	2,674,059
 FUND BALANCE (DEFICIT):		
Reserved for Debt Service	430,014	432,294
Unreserved, Undesignated	845,674	1,164,758
Total Fund Balance (Deficit)	1,275,688	1,597,052
Total Liabilities and Fund Balance	4,504,437	4,271,111

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, 2010

Exhibit C-43b

	2010				2009
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$2,544,597	\$2,544,597	\$2,559,558	\$2,559,558	\$2,431,357
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	137,130	137,130	151,244	151,244	206,141
Investment Earnings	5,671	5,671	11,000	11,000	4,667
Miscellaneous	0	0	0	0	0
Total Revenues	2,811,398	2,811,398	2,845,802	2,845,802	2,766,165
EXPENDITURES:					
General Government:					
Fringe Benefits	449,028	460,273	460,273	410,606	394,776
Justice & Public Safety:					
Fringe Benefits	2,056,245	2,133,387	2,097,427	1,903,182	1,730,906
Health:					
Fringe Benefits	0	47,238	47,238	42,141	0
Education:					
Fringe Benefits	0	284,787	284,787	254,057	0
Social Services:					
Fringe Benefits	0	556,881	554,108	510,758	0
Development:					
Fringe Benefits	32,171	316,085	316,085	281,978	29,701
Highways & Bridges:					
Fringe Benefits	180,760	180,760	180,760	161,255	141,364
Debt Service:					
Principal Retirement	330,000	330,000	330,000	330,000	315,000
Interest & Fiscal Charges	84,558	84,558	86,023	86,023	100,475
Total Expenditures	3,132,762	4,393,969	4,356,701	3,980,000	2,712,222
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(321,364)	(1,582,571)	(1,510,899)	(1,134,198)	53,943
OTHER FINANCING SOURCES (USES):					
Transfers In	0	1,261,207	1,164,459	1,040,537	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	1,261,207	1,164,459	1,040,537	0
NET CHANGE IN FUND BALANCE	(321,364)	(321,364)	(346,440)	(93,661)	53,943
FUND BALANCE (DEFICIT)--Beginning of Year	1,597,052	1,597,052	1,597,052	1,597,052	1,543,109
FUND BALANCE (DEFICIT)--End of Year	1,275,688	1,275,688	1,250,612	1,503,391	1,597,052
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)		1,275,688			

COUNTY OF CHAMPAIGN, ILLINOIS
 SOCIAL SECURITY FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$468,776	\$184,531
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,458,088	1,539,682
Intergovernmental	1,514	1,449
Accrued Interest	0	0
Other	0	0
Due From Other Funds	97,815	345,792
Total Assets	2,026,193	2,071,454
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	119,438	115,392
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	1,458,088	1,539,682
Total Liabilities	1,577,526	1,655,074
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	448,667	416,380
Total Fund Balance (Deficit)	448,667	416,380
Total Liabilities and Fund Balance	2,026,193	2,071,454

COUNTY OF CHAMPAIGN, ILLINOIS
SOCIAL SECURITY FUND

Exhibit C-44b

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2010

	2010				2009
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$1,544,204	\$1,544,204	\$1,551,759	\$1,551,759	\$1,539,224
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	1,475	1,475	2,000	2,000	667
Miscellaneous	0	0	0	0	0
Total Revenues	1,545,679	1,545,679	1,553,759	1,553,759	1,539,891
EXPENDITURES:					
General Government:					
Fringe Benefits	248,061	260,850	261,108	256,579	270,912
Justice & Public Safety:					
Fringe Benefits	1,146,597	1,208,696	1,209,887	1,188,909	1,196,899
Health:					
Fringe Benefits	0	36,598	36,635	35,999	0
Education:					
Fringe Benefits	0	226,183	226,406	222,481	0
Social Services:					
Fringe Benefits	0	468,934	479,166	515,236	0
Development:					
Fringe Benefits	17,939	245,080	245,321	241,068	20,537
Highways & Bridges:					
Fringe Benefits	100,795	100,795	100,894	99,145	97,752
Total Expenditures	1,513,392	2,547,136	2,559,417	2,559,417	1,586,100
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	32,287	(1,001,457)	(1,005,658)	(1,005,658)	(46,209)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	1,033,744	1,010,908	1,010,908	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	1,033,744	1,010,908	1,010,908	0
NET CHANGE IN FUND BALANCE	32,287	32,287	5,250	5,250	(46,209)
FUND BALANCE (DEFICIT)--Beginning of Year	416,380	416,380	416,380	416,380	462,589
FUND BALANCE (DEFICIT)--End of Year	448,667	448,667	421,630	421,630	416,380
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)		448,667			

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, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$0	\$7,090
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	0	7,090
 <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	7,090
Total Fund Balance (Deficit)	0	7,090
Total Liabilities and Fund Balance	0	7,090

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, 2010

	2010				2009
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Investment Earnings	263	263	500	500	287
Miscellaneous	0	0	0	0	0
Total Revenues	263	263	500	500	287
EXPENDITURES:					
Debt Service:					
Principal Retirement	850,000	850,000	850,000	850,000	980,000
Interest & Fiscal Charges	11,687	11,687	13,688	13,688	36,110
Total Expenditures	861,687	861,687	863,688	863,688	1,016,110
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(861,424)	(861,424)	(863,188)	(863,188)	(1,015,823)
OTHER FINANCING SOURCES (USES):					
Transfers In	861,687	861,687	863,688	863,688	1,015,625
Transfers Out	(7,353)	(7,353)	(7,500)	0	0
Net Other Financing Sources (Uses)	854,334	854,334	856,188	863,688	1,015,625
NET CHANGE IN FUND BALANCE	(7,090)	(7,090)	(7,000)	500	(198)
FUND BALANCE (DEFICIT)--Beginning of Year	7,090	7,090	7,090	7,090	7,288
FUND BALANCE (DEFICIT)--End of Year	0	0	90	7,590	7,090
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
 2003 SERIES NURSING HOME BOND DEBT SERVICE FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$1,399,773	\$1,377,227
Investments	189,000	189,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,585,473	1,585,632
Intergovernmental	0	0
Accrued Interest	415	459
Other	0	0
Due From Other Funds	0	0
Total Assets	3,174,661	3,152,318
 <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	1,585,473	1,585,632
Total Liabilities	1,585,473	1,585,632
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	1,589,188	1,566,686
Total Fund Balance (Deficit)	1,589,188	1,566,686
Total Liabilities and Fund Balance	3,174,661	3,152,318

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, 2010

	2010				2009
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$1,595,529	\$1,595,529	\$1,593,047	\$1,593,047	\$1,594,252
Investment Earnings	6,857	6,857	20,000	20,000	13,239
Miscellaneous	0	0	0	0	0
Total Revenues	<u>1,602,386</u>	<u>1,602,386</u>	<u>1,613,047</u>	<u>1,613,047</u>	<u>1,607,491</u>
EXPENDITURES:					
Debt Service:					
Principal Retirement	905,000	905,000	905,000	905,000	875,000
Interest & Fiscal Charges	674,884	674,884	675,884	675,884	704,940
Total Expenditures	<u>1,579,884</u>	<u>1,579,884</u>	<u>1,580,884</u>	<u>1,580,884</u>	<u>1,579,940</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>22,502</u>	<u>22,502</u>	<u>32,163</u>	<u>32,163</u>	<u>27,551</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	22,502	22,502	32,163	32,163	27,551
FUND BALANCE (DEFICIT)--Beginning of Year	<u>1,566,686</u>	<u>1,566,686</u>	<u>1,566,686</u>	<u>1,566,686</u>	<u>1,539,135</u>
FUND BALANCE (DEFICIT)--End of Year	<u><u>1,589,188</u></u>	<u><u>1,589,188</u></u>	<u><u>1,598,849</u></u>	<u><u>1,598,849</u></u>	<u><u>1,566,686</u></u>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		<u>0</u>			
GAAP Basis Fund Balance (Deficit)		<u><u>1,589,188</u></u>			

COUNTY OF CHAMPAIGN, ILLINOIS
 2007 SERIES HIGHWAY FACILITY BOND DEBT SERVICE FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$175,898	\$119,973
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	53,217
Total Assets	175,898	173,190
 <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	175,898	173,190
Total Fund Balance (Deficit)	175,898	173,190
Total Liabilities and Fund Balance	175,898	173,190

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, 2010

	2010				2009
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Investment Earnings	295	295	500	500	101
Miscellaneous	0	0	0	0	0
Total Revenues	295	295	500	500	101
EXPENDITURES:					
Debt Service:					
Principal Retirement	145,000	145,000	145,000	145,000	140,000
Interest & Fiscal Charges	54,364	54,364	55,869	55,869	60,420
Total Expenditures	199,364	199,364	200,869	200,869	200,420
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(199,069)	(199,069)	(200,369)	(200,369)	(200,319)
OTHER FINANCING SOURCES (USES):					
Transfers In	201,777	201,777	200,789	200,789	201,950
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	201,777	201,777	200,789	200,789	201,950
NET CHANGE IN FUND BALANCE	2,708	2,708	420	420	1,631
FUND BALANCE (DEFICIT)--Beginning of Year	173,190	173,190	173,190	173,190	171,559
FUND BALANCE (DEFICIT)--End of Year	175,898	175,898	173,610	173,610	173,190
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)		175,898			

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, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$155,058	\$154,782
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	 155,058	 154,782
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
 Total Liabilities	 0	 0
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	155,058	154,782
 Total Fund Balance (Deficit)	 155,058	 154,782
 Total Liabilities and Fund Balance	 155,058	 154,782

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, 2010

	2010				2009
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Investment Earnings	220	220	0	0	415
Miscellaneous	56	56	0	0	0
Total Revenues	276	276	0	0	415
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	22,458
Capital Outlay	0	0	0	0	197,206
Total Expenditures	0	0	0	0	219,664
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	276	276	0	0	(219,249)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	417,349
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	417,349
NET CHANGE IN FUND BALANCE	276	276	0	0	198,100
FUND BALANCE (DEFICIT)--Beginning of Year	154,782	154,782	154,782	154,782	(43,318)
FUND BALANCE (DEFICIT)--End of Year	155,058	155,058	154,782	154,782	154,782
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)		155,058			

COUNTY OF CHAMPAIGN, ILLINOIS
 NURSING HOME CONSTRUCTION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$0	\$109,488
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	7,107
Due From Other Funds	0	0
 Total Assets	 0	 116,595
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	0	67,187
Intergovernmental Payable	0	0
Due To Other Funds	0	0
 Total Liabilities	 0	 67,187
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	0	49,408
 Total Fund Balance (Deficit)	 0	 49,408
 Total Liabilities and Fund Balance	 0	 116,595

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, 2010

	2010				2009
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Investment Earnings	14	14	0	0	542
Miscellaneous	174,032	174,032	174,056	0	225,269
Total Revenues	174,046	174,046	174,056	0	225,811
EXPENDITURES:					
Social Services:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	4
Services	34,204	34,204	34,205	0	409,333
Capital Outlay	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest & Fiscal Charges	0	0	0	0	0
Total Expenditures	34,204	34,204	34,205	0	409,337
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	139,842	139,842	139,851	0	(183,526)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(189,250)	(189,250)	(189,351)	0	0
Net Other Financing Sources (Uses)	(189,250)	(189,250)	(189,351)	0	0
NET CHANGE IN FUND BALANCE	(49,408)	(49,408)	(49,500)	0	(183,526)
FUND BALANCE (DEFICIT)--Beginning of Year	49,408	49,408	49,408	49,408	232,934
FUND BALANCE (DEFICIT)--End of Year	0	0	(92)	49,408	49,408
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		0			

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT COMPLEX CONSTRUCTION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$1,040,923	\$1,525,297
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	955
Due From Other Funds	0	0
Total Assets	1,040,923	1,526,252
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	42,328	105,198
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Total Liabilities	42,328	105,198
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	998,595	1,421,054
Total Fund Balance (Deficit)	998,595	1,421,054
Total Liabilities and Fund Balance	1,040,923	1,526,252

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, 2010

	2010				2009
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Investment Earnings	1,826	1,826	22,000	22,000	18,460
Miscellaneous	109,203	109,203	170,000	170,000	171,483
Total Revenues	111,029	111,029	192,000	192,000	189,943
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	128	128	130	0	189
Services	33,521	33,521	33,522	0	174,966
Capital Outlay	499,839	499,839	524,979	392,000	2,956,879
Total Expenditures	533,488	533,488	558,631	392,000	3,132,034
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(422,459)	(422,459)	(366,631)	(200,000)	(2,942,091)
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	(422,459)	(422,459)	(366,631)	(200,000)	(2,942,091)
FUND BALANCE (DEFICIT)--Beginning of Year	1,421,054	1,421,054	1,421,054	1,421,054	4,363,145
FUND BALANCE (DEFICIT)--End of Year	998,595	998,595	1,054,423	1,221,054	1,421,054
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)		998,595			

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, 2010 and 2009

<u>ASSETS</u>	<u>2010</u>	<u>2009</u>
CURRENT ASSETS:		
Cash	\$1,008,919	\$691,963
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Patient Accounts	2,338,650	1,451,770
Property Taxes	1,001,704	966,139
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	49	356
Inventories	23,042	21,485
Prepaid Expenses	7,277	7,292
Resident Trust Accounts	6,566	12,264
NONCURRENT ASSETS:		
Capital Assets:		
Buildings and Improvements	23,654,608	23,564,729
Construction in Progress	0	25,633
Equipment	1,169,458	1,139,367
Less Accumulated Depreciation	<u>(2,901,778)</u>	<u>(2,177,248)</u>
 Total Assets	 <u>26,308,495</u>	 <u>25,703,750</u>
 <u>LIABILITIES</u>		
CURRENT LIABILITIES:		
Accrued Salaries Payable	290,841	276,304
Accounts Payable	1,939,949	1,274,224
Due To Other Funds	757,550	906,588
Funds Held For Others	6,566	12,264
Deferred Revenues	1,001,704	966,139
Compensated Absences Payable	399,967	382,805
NONCURRENT LIABILITIES:		
Net Obligation for Other Post-Employment Benefits	<u>104,781</u>	<u>83,855</u>
 Total Liabilities	 <u>4,501,358</u>	 <u>3,902,179</u>
 <u>NET ASSETS</u>		
Invested in Capital Assets	21,922,288	22,552,481
Unrestricted	<u>(115,151)</u>	<u>(750,910)</u>
 Total Net Assets	 <u>21,807,137</u>	 <u>21,801,571</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, 2010

	2010				2009
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
OPERATING REVENUES:					
Charges for Services	\$14,221,840	\$13,503,482	\$15,898,697	\$15,898,697	\$15,119,546
Miscellaneous	28,079	28,079	21,908	21,908	24,715
Total Operating Revenues	14,249,919	13,531,561	15,920,605	15,920,605	15,144,261
OPERATING EXPENSES:					
Salaries	6,254,794	6,238,852	6,241,823	6,058,918	6,207,311
Fringe Benefits	1,974,638	1,952,033	2,002,317	2,025,222	1,828,065
Commodities	1,326,803	1,412,787	1,584,566	1,209,592	1,171,663
Services	4,611,208	4,821,761	6,610,792	7,412,256	6,514,186
Capital Outlay	0	84,496	95,676	0	0
Depreciation	727,014	0	0	0	709,443
Total Operating Expenses	14,894,457	14,509,929	16,535,174	16,705,988	16,430,668
OPERATING INCOME (LOSS)	(644,538)	(978,368)	(614,569)	(785,383)	(1,286,407)
NON-OPERATING REVENUES (EXPENSES):					
Property Tax	966,154	966,154	971,678	971,678	941,111
Intergovernmental Revenue	0	0	11,933	11,933	99,895
Investment Earnings	3,548	3,548	3,608	3,608	4,174
Donations	9,076	9,223	3,308	3,308	13,590
Gain (Loss) on Disposal of Capital Assets	2,032	2,032	0	0	(1,170)
Interest Expense	(4,542)	(4,542)	(44,537)	(39,994)	(15,520)
Net Non-Operating Revenues (Expenses)	976,268	976,415	945,990	950,533	1,042,080
INCOME (LOSS) BEFORE TRANSFERS	331,730	(1,953)	331,421	165,150	(244,327)
Capital Contributions	0	0	0	0	0
Transfers In	0	0	0	0	1,000,000
Transfers Out	(326,164)	(326,164)	(326,164)	(159,893)	(39,839)
CHANGE IN NET ASSETS	5,566	(328,117)	5,257	5,257	715,834
NET ASSETS--Beginning of Year	21,801,571	566,627	566,627	566,627	21,085,737
NET ASSETS--End of Year	21,807,137	238,510	571,884	571,884	21,801,571
Revenues/Transfers In Conversion to GAAP Basis		718,358			
Expenses/Transfers Out Conversion to GAAP Basis		(384,675)			
Beginning Net Assets Conversion to GAAP Basis		21,234,944			
GAAP Basis Net Assets		21,807,137			

COUNTY OF CHAMPAIGN, ILLINOIS
NURSING HOME FUND
COMPARATIVE STATEMENT OF CASH FLOWS
FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2010 and 2009

Exhibit F-3

	2010	2009
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Receipts from Customers	\$13,363,346	\$15,563,216
Cash Payments to Employees for Services	(6,223,095)	(6,170,435)
Cash Payments to Suppliers and Other Funds For Goods and Services	(7,371,178)	(9,692,811)
Net Cash Provided (Used) By Operating Activities	(230,927)	(300,030)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Property Taxes Received	966,154	941,111
Operating Grants Received	0	21,430
Gifts And Donations Received	3,676	2,745
Cash Received from Tax Anticipation Borrowing	780,000	780,000
Tax Anticipation Borrowing Repaid	(780,000)	(780,000)
Interest Paid on Tax Anticipation Borrowing	(4,542)	(15,520)
Transfers/Loans Received From Other Funds	0	0
Transfers/Loans Paid To Other Funds	(326,164)	(39,839)
Net Cash Provided (Used) By Non-Capital Financing Activities	639,124	909,927
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Cash Received from Sale of Capital Assets	2,032	0
Payments for Acquisition and Construction of Capital Assets	(96,821)	(100,527)
Net Cash Provided (Used) By Capital and Related Financing Activities	(94,789)	(100,527)
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest Received on Investments and Bank Deposits	3,548	4,174
Net Cash Provided (Used) By Investment Activities	3,548	4,174
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	316,956	513,544
Cash and Cash Equivalents at Beginning of Year	691,963	178,419
Cash and Cash Equivalents at End of Year	1,008,919	691,963
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	(\$644,538)	(\$1,286,407)
Adjust For Non-Cash Revenue/Expense:		
Depreciation Expense	727,014	709,443
Increase (Decrease) in Net Obligation for OPEB	20,926	83,855
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	(886,880)	419,311
Decrease (Increase) in Due From Other Funds	307	(356)
Decrease (Increase) in Inventories	3,843	1,668
Decrease (Increase) in Prepaid Expenses	15	(2,444)
Increase (Decrease) in Payables	697,424	(15,114)
Increase (Decrease) in Due To Other Funds	(149,038)	(209,986)
Net Cash Provided (Used) By Operating Activities	(230,927)	(300,030)

Non-cash Investing, Capital and Financing Activities:

In fiscal year 2010, the Nursing Home received donated supplies valued at \$5,400. 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.

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, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
CURRENT ASSETS:		
Cash	\$1,979,700	\$1,361,581
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	110	86
Accrued Interest	0	0
Other	0	8
Due From Other Funds	148,567	133,275
Total Assets	2,128,377	1,494,950
 <u>LIABILITIES</u>		
CURRENT LIABILITIES:		
Accounts Payable	23,792	54,307
Due To Other Funds	0	0
Funds Held For Others	0	0
Estimated Claims Payable	652,537	865,117
NONCURRENT LIABILITIES:		
Estimated Claims Payable	1,520,003	1,868,483
Total Liabilities	2,196,332	2,787,907
 <u>NET ASSETS</u>		
Unrestricted	(67,955)	(1,292,957)
Total Net Assets	(67,955)	(1,292,957)

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, 2010

	2010				2009
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
OPERATING REVENUES:					
Charges for Services	\$1,935,079	\$1,935,079	\$1,477,000	\$1,477,000	\$1,737,529
Miscellaneous	139,600	139,600	139,596	0	45,267
Total Operating Revenues	2,074,679	2,074,679	1,616,596	1,477,000	1,782,796
OPERATING EXPENSES:					
Salaries	21,099	0	0	0	20,388
Fringe Benefits	406,027	670,355	1,182,891	1,182,891	808,321
Commodities	19	19	300	300	231
Services	450,121	746,853	931,631	798,309	619,438
Total Operating Expenses	877,266	1,417,227	2,114,822	1,981,500	1,448,378
OPERATING INCOME (LOSS)	1,197,413	657,452	(498,226)	(504,500)	334,418
NON-OPERATING REVENUES (EXPENSES):					
Investment Earnings	5,874	5,874	7,500	7,500	1,388
Net Non-Operating Revenues (Expenses)	5,874	5,874	7,500	7,500	1,388
INCOME (LOSS) BEFORE TRANSFERS	1,203,287	663,326	(490,726)	(497,000)	335,806
Transfers In	21,715	21,715	0	0	0
Transfers Out	0	(21,099)	(21,210)	(14,936)	0
CHANGE IN NET ASSETS	1,225,002	663,942	(511,936)	(511,936)	335,806
NET ASSETS--Beginning of Year	(1,292,957)	1,440,643	1,440,643	1,440,643	(1,628,763)
NET ASSETS--End of Year	(67,955)	2,104,585	928,707	928,707	(1,292,957)
Revenues/Transfers In Conversion to GAAP Basis		0			
Expenses/Transfers Out Conversion to GAAP Basis		561,060			
Beginning Net Assets Conversion to GAAP Basis		(2,733,600)			
GAAP Basis Net Assets		(67,955)			

COUNTY OF CHAMPAIGN, ILLINOIS
 SELF-FUNDED INSURANCE FUND
 COMPARATIVE STATEMENT OF CASH FLOWS
 FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2010 and 2009

	2010	2009
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Receipts from Other Funds and Employees for Services	\$1,919,763	\$1,665,391
Cash Receipts for Claims Reimbursements	139,608	54,087
Cash Payments to Employees for Services	(21,099)	(20,388)
Cash Payments to Suppliers for Goods and Services	(622,311)	(502,703)
Cash Payments for Claims	(825,431)	(701,180)
Net Cash Provided (Used) By Operating Activities	590,530	495,207
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Transfers/Loans Received From Other Funds	21,715	130,563
Transfers/Loans Paid To Other Funds	0	0
Net Cash Provided (Used) By Non-Capital Financing Activities	21,715	130,563
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Capital Contributions Received	0	0
Net Cash Provided (Used) By Capital and Related Financing Activities	0	0
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest Received on Investments and Bank Deposits	5,874	1,388
Net Cash Provided (Used) By Investment Activities	5,874	1,388
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	618,119	627,158
Cash and Cash Equivalents at Beginning of Year	1,361,581	734,423
Cash and Cash Equivalents at End of Year	1,979,700	1,361,581
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	\$1,197,413	\$334,418
Adjust For Non-Cash Revenue/Expense:		
Increase (Decrease) in Estimated Claims Payable	(561,060)	178,510
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	(16)	9,071
Decrease (Increase) in Due From Other Funds	(15,292)	(72,389)
Increase (Decrease) in Payables	(30,515)	45,597
Increase (Decrease) in Due To Other Funds	0	0
Increase (Decrease) in Unremitted Payroll Withholdings	0	0
Net Cash Provided (Used) By Operating Activities	590,530	495,207

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, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
CURRENT ASSETS:		
Cash	\$168,607	\$184,388
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	2,347
Accrued Interest	0	0
Other	1,538	1,256
Due From Other Funds	1,004	2,016
Total Assets	171,149	190,007
 <u>LIABILITIES</u>		
CURRENT LIABILITIES:		
Accounts Payable	1,004	1,369
Due To Other Funds	179	4
Funds Held For Others	76,658	81,343
Estimated Claims Payable	0	0
NONCURRENT LIABILITIES:		
Estimated Claims Payable	0	0
Total Liabilities	77,841	82,716
 <u>NET ASSETS</u>		
Unrestricted	93,308	107,291
Total Net Assets	93,308	107,291

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, 2010

	2010				2009
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
OPERATING REVENUES:					
Charges for Services	\$4,812,202	\$4,812,202	\$5,372,972	\$5,372,972	\$4,823,900
Miscellaneous	0	0	0	0	0
Total Operating Revenues	4,812,202	4,812,202	5,372,972	5,372,972	4,823,900
OPERATING EXPENSES:					
Salaries	0	0	0	0	0
Fringe Benefits	4,817,298	4,817,298	5,380,685	5,380,685	4,825,517
Commodities	0	0	200	200	0
Services	9,890	9,890	13,000	13,000	135
Total Operating Expenses	4,827,188	4,827,188	5,393,885	5,393,885	4,825,652
OPERATING INCOME (LOSS)	(14,986)	(14,986)	(20,913)	(20,913)	(1,752)
NON-OPERATING REVENUES (EXPENSES):					
Investment Earnings	1,003	1,003	0	0	499
Net Non-Operating Revenues (Expenses)	1,003	1,003	0	0	499
INCOME (LOSS) BEFORE TRANSFERS	(13,983)	(13,983)	(20,913)	(20,913)	(1,253)
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
CHANGE IN NET ASSETS	(13,983)	(13,983)	(20,913)	(20,913)	(1,253)
NET ASSETS--Beginning of Year	107,291	107,291	107,291	107,291	108,544
NET ASSETS--End of Year	93,308	93,308	86,378	86,378	107,291
Revenues/Transfers In Conversion to GAAP Basis		0			
Expenses/Transfers Out Conversion to GAAP Basis		0			
Beginning Net Assets Conversion to GAAP Basis		0			
GAAP Basis Net Assets		93,308			

COUNTY OF CHAMPAIGN, ILLINOIS
EMPLOYEE HEALTH INSURANCE FUND
COMPARATIVE STATEMENT OF CASH FLOWS
FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2010 and 2009

	2010	2009
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Receipts from Other Funds and Employees for Services	\$4,815,279	\$4,829,427
Cash Receipts for Claims Reimbursements	0	0
Cash Payments to Employees for Services	0	0
Cash Payments to Suppliers for Goods and Services	(4,832,063)	(4,828,474)
Cash Payments for Claims	0	0
Net Cash Provided (Used) By Operating Activities	(16,784)	953
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Transfers/Loans Received From Other Funds	0	0
Transfers/Loans Paid to Other Funds	0	0
Net Cash Provided (Used) By Non-Capital Financing Activities	0	0
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Capital Contributions Received	0	0
Net Cash Provided (Used) By Capital and Related Financing Activities	0	0
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest Received on Investments and Bank Deposits	1,003	499
Net Cash Provided (Used) By Investment Activities	1,003	499
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(15,781)	1,452
Cash and Cash Equivalents at Beginning of Year	184,388	182,936
Cash and Cash Equivalents at End of Year	168,607	184,388
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	(\$14,986)	(\$1,752)
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	2,065	(1,921)
Decrease (Increase) in Due From Other Funds	1,012	7,448
Increase (Decrease) in Payables	(365)	1,267
Increase (Decrease) in Due To Other Funds	175	(64)
Increase (Decrease) in Unremitted Payroll Withholdings	(4,685)	(4,025)
Net Cash Provided (Used) By Operating Activities	(16,784)	953

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, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$1,007,046	\$15,761
Investments	0	780,000
Receivables:		
Intergovernmental	178,194	216,619
Accrued Interest	0	877
Other	0	0
Due From Other Funds	0	0
Total Assets	1,185,240	1,013,257
 <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	1,185,240	1,013,257

COUNTY OF CHAMPAIGN, ILLINOIS
TOWNSHIP MOTOR FUEL TAX FUND
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2010 AND 2009

	<u>2010</u>	<u>2009</u>
ADDITIONS:		
Intergovernmental Revenue	\$2,453,183	\$2,161,979
Investment Earnings	4,953	6,118
Miscellaneous	<u>0</u>	<u>0</u>
Total Additions	<u>2,458,136</u>	<u>2,168,097</u>
DEDUCTIONS:		
Township Road Maintenance:		
Salaries	0	0
Fringe Benefits	0	0
Commodities	0	0
Services	2,286,153	2,072,585
Capital Outlay	<u>0</u>	<u>0</u>
Total Deductions	<u>2,286,153</u>	<u>2,072,585</u>
CHANGE IN NET ASSETS	171,983	95,512
NET ASSETS--Beginning of Year	<u>1,013,257</u>	<u>917,745</u>
NET ASSETS--End of Year	<u><u>1,185,240</u></u>	<u><u>1,013,257</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
TOWNSHIP BRIDGE FUND
COMPARATIVE STATEMENT OF FIDUCIARY NET ASSETS
NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$330,915	\$101,103
Investments	0	75,000
Receivables:		
Intergovernmental	0	0
Accrued Interest	0	123
Other	0	0
Due From Other Funds	0	0
Total Assets	330,915	176,226
 <u>LIABILITIES</u>		
Accounts Payable	18,460	0
Intergovernmental Payable	0	0
Due To Other Funds	78,085	0
Total Liabilities	96,545	0
 <u>NET ASSETS</u>		
Held in Trust for Other Governments	234,370	176,226

COUNTY OF CHAMPAIGN, ILLINOIS
TOWNSHIP BRIDGE FUND
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2010 AND 2009

	<u>2010</u>	<u>2009</u>
ADDITIONS:		
Intergovernmental Revenue	\$213,390	\$61,462
Investment Earnings	288	1,871
Miscellaneous	<u>0</u>	<u>0</u>
Total Additions	<u>213,678</u>	<u>63,333</u>
DEDUCTIONS:		
Township Bridge Maintenance:		
Salaries	0	0
Fringe Benefits	0	0
Commodities	0	0
Services	0	0
Capital Outlay	<u>155,534</u>	<u>204,522</u>
Total Deductions	<u>155,534</u>	<u>204,522</u>
CHANGE IN NET ASSETS	58,144	(141,189)
NET ASSETS--Beginning of Year	<u>176,226</u>	<u>317,415</u>
NET ASSETS--End of Year	<u><u>234,370</u></u>	<u><u>176,226</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, 2010 AND 2009

	2010	2009
<u>GARNISHMENTS FUND</u>		
ASSETS:		
Cash	\$1,167	\$372
Total Assets	1,167	372
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held for Others	1,167	372
Total Liabilities	1,167	372
<u>INHERITANCE TAX FUND</u>		
ASSETS:		
Cash	\$0	\$2,742,980
Investments	0	0
Total Assets	0	2,742,980
LIABILITIES:		
Intergovernmental Payable	\$0	\$2,742,980
Due To Other Funds	0	0
Total Liabilities	0	2,742,980
<u>ESTATE FUND</u>		
ASSETS:		
Cash	\$30,561	\$30,561
Investments	0	0
Total Assets	30,561	30,561
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held For Others	30,561	30,561
Total Liabilities	30,561	30,561

COUNTY OF CHAMPAIGN, ILLINOIS
INDIVIDUAL AGENCY FUNDS
COMPARATIVE STATEMENTS OF FIDUCIARY NET ASSETS
NOVEMBER 30, 2010 AND 2009

	2010	2009
<u>PROPERTY CONDEMNATIONS FUND</u>		
ASSETS:		
Cash	\$44,420	\$44,420
Investments	0	0
Total Assets	44,420	44,420
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held for Others	44,420	44,420
Total Liabilities	44,420	44,420
<u>COUNTY COLLECTOR FUND</u>		
ASSETS:		
Cash	\$246,010	\$676,322
Investments	0	0
Intergovernmental Receivable	2,961	168
Total Assets	248,971	676,490
LIABILITIES:		
Intergovernmental Payable	\$218,262	\$573,832
Due To Other Funds	0	0
Funds Held For Others	30,709	102,658
Total Liabilities	248,971	676,490
<u>CIRCUIT CLERK FUND</u>		
ASSETS:		
Cash	\$365,076	\$195,679
Investments	1,180,000	1,800,032
Total Assets	1,545,076	1,995,711
LIABILITIES:		
Intergovernmental Payable	\$221,757	\$161,240
Due To Other Funds	0	0
Funds Held For Others	1,323,319	1,834,471
Total Liabilities	1,545,076	1,995,711

COUNTY OF CHAMPAIGN, ILLINOIS
 INDIVIDUAL AGENCY FUNDS
 COMPARATIVE STATEMENTS OF FIDUCIARY NET ASSETS
 NOVEMBER 30, 2010 AND 2009

	2010	2009
<u>COUNTY CLERK FUND</u>		
ASSETS:		
Cash	\$279,059	\$313,584
Investments	74,018	73,656
Total Assets	353,077	387,240
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held For Others	353,077	387,240
Total Liabilities	353,077	387,240
 <u>COURT SERVICES FUND</u>		
ASSETS:		
Cash	\$11,110	\$9,351
Total Assets	11,110	9,351
LIABILITIES:		
Funds Held For Others	\$11,110	\$9,351
Total Liabilities	11,110	9,351

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, 2010 and 2009

	2010	2009
<u>GOVERNMENTAL FUNDS CAPITAL ASSETS</u>		
Land	\$1,699,730	\$1,688,463
Infrastructure	61,934,797	62,041,032
Buildings and Improvements	72,744,242	65,563,139
Equipment	13,447,700	12,990,590
Construction in Progress	6,005,864	7,259,205
Total Governmental Funds Capital Assets	155,832,333	149,542,429
 <u>SOURCE OF FUNDING</u>		
General Fund Revenues	\$11,041,290	\$10,913,289
Special Revenue Funds	78,331,815	73,071,031
Capital Projects Funds	66,094,458	65,343,080
Gifts	364,770	215,029
Total Governmental Funds Capital Assets	155,832,333	149,542,429

COUNTY OF CHAMPAIGN, ILLINOIS
CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
NOVEMBER 30, 2010

FUNCTION AND ACTIVITY	Land	Infrastructure	Buildings & Improvements	Equipment	Construction in Progress	Total
GENERAL GOVERNMENT:						
County Board	\$0	\$0	\$0	\$24,320	\$0	\$24,320
Administrative Services	0	0	0	722,566	0	722,566
County Clerk	0	0	0	1,304,666	0	1,304,666
Recorder	0	0	0	312,418	0	312,418
Supervisor of Assessments	0	0	0	26,645	0	26,645
Treasurer	0	0	0	53,866	0	53,866
Public Properties	192,138	0	5,429,907	248,314	188,454	6,058,813
Total General Government	192,138	0	5,429,907	2,692,795	188,454	8,503,294
JUSTICE AND PUBLIC SAFETY:						
Circuit Clerk	0	0	0	361,714	0	361,714
Circuit Court / Law Library	0	0	0	1,677,249	0	1,677,249
Public Defender	0	0	0	17,906	0	17,906
Sheriff / Correctional Centers	0	0	0	3,548,252	0	3,548,252
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	564,643	0	564,643
Court Services / Juvenile Detention	0	0	0	340,497	0	340,497
Animal Control	0	0	0	189,623	0	189,623
Child Advocacy Center	0	0	0	7,165	0	7,165
Public Properties	1,423,487	0	59,380,549	0	56,292	60,860,328
Total Justice and Public Safety	1,423,487	0	59,380,549	6,960,601	56,292	67,820,929
HEALTH SERVICES						
Total Health Services	0	0	0	72,146	0	72,146
EDUCATION						
Total Education	0	0	0	780,770	0	780,770
SOCIAL SERVICES						
Total Social Services	732	0	0	0	0	732
DEVELOPMENT						
Total Development	11,267	0	0	572,163	0	583,430
HIGHWAYS AND BRIDGES						
Total Highways and Bridges	72,106	61,934,797	7,933,786	2,369,225	5,761,118	78,071,032
Total Governmental Funds Capital Assets	1,699,730	61,934,797	72,744,242	13,447,700	6,005,864	155,832,333

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, 2010

	<u>Balance</u> <u>11/30/09</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>11/30/10</u>
<u>GOVERNMENTAL FUNDS CAPITAL ASSETS</u>				
Land	\$1,688,463	\$11,267	\$0	\$1,699,730
Infrastructure	62,041,032	1,310,424	1,416,659	61,934,797
Buildings and Improvements	65,563,139	7,181,103	0	72,744,242
Equipment	12,990,590	818,629	361,519	13,447,700
Construction in Progress	7,259,205	7,225,398	8,478,739	6,005,864
Total Governmental Funds Capital Assets	<u>149,542,429</u>	<u>16,546,821</u>	<u>10,256,917</u>	<u>155,832,333</u>
<u>SOURCE OF FUNDING</u>				
General Fund Revenues	\$10,913,289	\$214,400	\$86,399	\$11,041,290
Special Revenue Funds	73,071,031	8,247,257	2,986,473	78,331,815
Capital Projects Funds	65,343,080	7,928,148	7,176,770	66,094,458
Gifts	215,029	157,016	7,275	364,770
Total Governmental Funds Capital Assets	<u>149,542,429</u>	<u>16,546,821</u>	<u>10,256,917</u>	<u>155,832,333</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, 2010

<u>FUNCTION AND ACTIVITY</u>	<u>Balance</u> <u>11/30/09</u>	<u>Additions</u>	<u>Deductions</u>	<u>Function</u> <u>Reclass</u>	<u>Balance</u> <u>11/30/10</u>
GENERAL GOVERNMENT:					
County Board	\$34,502	\$0	\$10,182	\$0	\$24,320
Administrative Services	702,325	20,241	0	0	722,566
County Clerk	1,249,938	54,728	0	0	1,304,666
Recorder	312,418	0	0	0	312,418
Supervisor of Assessments	26,645	0	0	0	26,645
Treasurer	55,612	5,016	6,762	0	53,866
Public Properties	5,931,097	214,430	12,814	(73,900)	6,058,813
Total General Government	<u>8,312,537</u>	<u>294,415</u>	<u>29,758</u>	<u>(73,900)</u>	<u>8,503,294</u>
JUSTICE AND PUBLIC SAFETY:					
Circuit Clerk	352,766	44,393	35,445	0	361,714
Circuit Court / Law Library	1,669,501	7,748	0	0	1,677,249
Public Defender	17,906	0	0	0	17,906
Sheriff / Correctional Centers	3,609,988	26,096	87,832	0	3,548,252
State's Attorney	125,458	0	0	0	125,458
Coroner	128,094	0	0	0	128,094
ESDA / Emergency Management Agency	309,852	254,791	0	0	564,643
Court Services / Juvenile Detention	365,675	0	25,178	0	340,497
Animal Control	174,199	28,393	12,969	0	189,623
Child Advocacy Center	7,165	0	0	0	7,165
Public Properties	60,113,622	7,765,276	7,168,315	149,745	60,860,328
Total Justice and Public Safety	<u>66,874,226</u>	<u>8,126,697</u>	<u>7,329,739</u>	<u>149,745</u>	<u>67,820,929</u>
HEALTH SERVICES					
Total Health Services	<u>68,447</u>	<u>3,699</u>	<u>0</u>	<u>0</u>	<u>72,146</u>
EDUCATION					
Total Education	<u>635,453</u>	<u>168,378</u>	<u>23,061</u>	<u>0</u>	<u>780,770</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>544,978</u>	<u>80,735</u>	<u>42,283</u>	<u>0</u>	<u>583,430</u>
HIGHWAYS AND BRIDGES					
Total Highways and Bridges	<u>73,106,056</u>	<u>7,872,897</u>	<u>2,832,076</u>	<u>(75,845)</u>	<u>78,071,032</u>
Total Governmental Funds Capital Assets	<u>149,542,429</u>	<u>16,546,821</u>	<u>10,256,917</u>	<u>0</u>	<u>155,832,333</u>