

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, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
Cash	\$2,242,892	\$3,447,640
Investments	0	1,000,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	6,911,109	6,612,965
Intergovernmental	1,251,366	1,393,813
Accrued Interest	0	6,860
Other	42,692	48,530
Due From Other Funds	800,131	190,898
Inventories	27,979	25,014
Resident Trust Accounts	8,296	13,312
Total Assets	<u>11,284,465</u>	<u>12,739,032</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	619,021	528,928
Accounts Payable	519,883	400,347
Intergovernmental Payable	0	0
Due To Other Funds	227,206	669,523
Funds Held For Others	25,162	13,312
Deferred Revenues	6,921,018	6,613,465
Total Liabilities	<u>8,312,290</u>	<u>8,225,575</u>
 FUND BALANCE:		
Reserved for Debt Service	79,130	0
Unreserved, Undesignated	2,893,045	4,513,457
Total Fund Balance	<u>2,972,175</u>	<u>4,513,457</u>
Total Liabilities and Fund Balance	<u>11,284,465</u>	<u>12,739,032</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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$7,140,060	\$7,140,060	\$7,184,653	\$7,184,653	\$7,059,298
Hotel / Motel Tax	12,533	12,533	12,000	12,000	13,085
County Auto Rental Tax	19,494	19,494	16,000	16,000	18,114
Intergovernmental Revenue	13,715,973	13,715,973	13,285,881	12,914,389	13,660,276
Fines & Forfeitures	908,674	908,674	919,300	919,300	831,574
Licenses & Permits	1,536,851	1,536,851	1,445,100	1,145,100	1,576,750
Charges for Services	3,996,208	3,996,208	4,193,100	4,193,100	3,778,397
Investment Earnings	262,318	262,318	186,000	186,000	204,878
Miscellaneous	656,676	656,676	668,137	615,478	655,096
Total Revenues	28,248,787	28,248,787	27,910,171	27,186,020	27,797,468
EXPENDITURES:					
Current:					
Salaries	17,811,726	17,858,910	18,469,912	18,275,739	16,803,228
Fringe Benefits	1,799,316	1,790,185	1,800,117	1,781,427	1,616,367
Commodities	1,979,868	2,007,930	2,096,334	1,771,044	2,050,560
Services	5,718,261	5,737,059	6,007,624	5,640,956	5,731,833
Capital Outlay	579,072	579,072	627,889	211,500	706,184
Debt Service:					
Principal Retirement	213,879	213,879	213,881	210,628	186,012
Interest & Fiscal Charges	1,206	1,206	1,285	4,537	4,542
Total Expenditures	28,103,328	28,188,241	29,217,042	27,895,831	27,098,726
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	145,459	60,546	(1,306,871)	(709,811)	698,742
OTHER FINANCING SOURCES (USES):					
Capital Lease Financing	0	0	0	0	245,056
Transfers In	844,875	942,627	1,126,163	1,067,263	706,992
Transfers Out	(2,531,616)	(2,544,455)	(2,558,964)	(577,770)	(697,553)
Net Other Financing Sources (Uses)	(1,686,741)	(1,601,828)	(1,432,801)	489,493	254,495
NET CHANGE IN FUND BALANCE	(1,541,282)	(1,541,282)	(2,739,672)	(220,318)	953,237
FUND BALANCE--Beginning of Year	4,513,457	4,513,457	4,513,457	4,513,457	3,560,220
FUND BALANCE--End of Year	2,972,175	2,972,175	1,773,785	4,293,139	4,513,457
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		2,972,175			

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, 2006

	2006				2005
	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	500	500	0	0	0
Licenses & Permits	39,050	39,050	36,100	36,100	32,565
Charges for Services	838	838	0	0	1,215
Investment Earnings	0	0	0	0	0
Miscellaneous	218,508	218,508	216,000	216,000	209,995
Total Revenues	258,896	258,896	252,100	252,100	243,775
EXPENDITURES:					
General Government:					
Salaries	239,537	257,687	268,694	268,817	255,134
Fringe Benefits	4,522	4,522	4,523	4,400	4,915
Commodities	2,481	2,481	2,618	1,400	170
Services	43,803	43,803	47,154	45,184	43,826
Capital Outlay	0	0	0	0	0
Total Expenditures	290,343	308,493	322,989	319,801	304,045
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(31,447)	(49,597)	(70,889)	(67,701)	(60,270)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	18,150	9,074	9,074	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	18,150	9,074	9,074	0
NET CHANGE IN FUND BALANCE	(31,447)	(31,447)	(61,815)	(58,627)	(60,270)

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, 2006

	2006				2005
	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	79,130	79,130	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	79,130	79,130	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	0	0	0	0	0
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	0	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	79,130	79,130	0	0	0
OTHER FINANCING SOURCES (USES):					
Capital Lease Financing	0	0	0	0	0
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	79,130	79,130	0	0	0

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	18,493	18,493	12,000	12,000	15,284
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	38,402	38,402	50,000	50,000	45,921
Investment Earnings	0	0	0	0	0
Miscellaneous	8,895	8,895	8,200	8,200	27,177
Total Revenues	65,790	65,790	70,200	70,200	88,382
EXPENDITURES:					
General Government:					
Salaries	709,561	718,190	718,462	711,283	636,074
Fringe Benefits	0	0	0	0	0
Commodities	252,566	270,578	282,865	257,150	231,640
Services	271,514	271,514	277,153	292,410	256,805
Capital Outlay	1,152	1,152	1,542	0	3,527
Debt Service:					
Principal Retirement	38,420	38,420	38,421	34,747	62,775
Interest & Fiscal Charges	785	785	863	4,537	4,434
Total Expenditures	1,273,998	1,300,639	1,319,306	1,300,127	1,195,255
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,208,208)	(1,234,849)	(1,249,106)	(1,229,927)	(1,106,873)
OTHER FINANCING SOURCES (USES):					
Capital Lease Financing	0	0	0	0	0
Transfers In	44,102	70,743	92,197	92,197	38,772
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	44,102	70,743	92,197	92,197	38,772
NET CHANGE IN FUND BALANCE	(1,164,106)	(1,164,106)	(1,156,909)	(1,137,730)	(1,068,101)

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$377,740	\$377,740	\$379,181	\$379,181	\$367,142
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
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	<u>377,740</u>	<u>377,740</u>	<u>379,181</u>	<u>379,181</u>	<u>367,142</u>
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	377,624	377,624	379,181	379,181	367,142
Capital Outlay	0	0	0	0	0
Total Expenditures	<u>377,624</u>	<u>377,624</u>	<u>379,181</u>	<u>379,181</u>	<u>367,142</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>116</u>	<u>116</u>	<u>0</u>	<u>0</u>	<u>0</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><u>116</u></u>	<u><u>116</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></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, 2006

	2006				2005
	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	48,850	48,850	93,000	93,000	92,071
Investment Earnings	0	0	0	0	0
Miscellaneous	3	3	0	0	53
Total Revenues	48,853	48,853	93,000	93,000	92,124
EXPENDITURES:					
General Government:					
Salaries	279,130	279,130	280,262	287,441	276,150
Fringe Benefits	0	0	0	0	0
Commodities	4,021	4,021	5,011	5,500	5,195
Services	6,324	6,324	6,535	6,046	7,252
Capital Outlay	0	0	0	0	0
Total Expenditures	289,475	289,475	291,808	298,987	288,597
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(240,622)	(240,622)	(198,808)	(205,987)	(196,473)
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	(240,622)	(240,622)	(198,808)	(205,987)	(196,473)

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, 2006

	2006				2005
	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
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	0	0	0	0	0
EXPENDITURES:					
General Government:					
Salaries	95,839	95,839	95,839	95,839	94,089
Fringe Benefits	0	0	0	0	0
Commodities	1,295	1,295	2,120	1,370	1,290
Services	7,998	7,998	12,010	12,760	10,225
Capital Outlay	0	0	0	0	0
Total Expenditures	105,132	105,132	109,969	109,969	105,604
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(105,132)	(105,132)	(109,969)	(109,969)	(105,604)
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	(105,132)	(105,132)	(109,969)	(109,969)	(105,604)

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	18,125	18,125	21,500	21,500	36,900
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	18,985	18,985	19,000	19,000	19,711
Charges for Services	182,811	182,811	155,000	155,000	156,454
Investment Earnings	1,535	1,535	1,000	1,000	1,124
Miscellaneous	564	564	0	0	238
Total Revenues	222,020	222,020	196,500	196,500	214,427
EXPENDITURES:					
General Government:					
Salaries	491,135	483,674	492,115	462,115	510,178
Fringe Benefits	0	0	0	0	0
Commodities	80,780	90,638	100,933	111,630	93,502
Services	174,465	182,241	203,857	223,160	90,397
Capital Outlay	0	0	0	0	2,665
Total Expenditures	746,380	756,553	796,905	796,905	696,742
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(524,360)	(534,533)	(600,405)	(600,405)	(482,315)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	10,173	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	10,173	0	0	0
NET CHANGE IN FUND BALANCE	(524,360)	(524,360)	(600,405)	(600,405)	(482,315)

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, 2006

	2006				2005
	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	1,415,648	1,415,648	1,260,000	960,000	1,416,661
Charges for Services	861,269	861,269	1,005,500	1,005,500	705,988
Investment Earnings	0	0	0	0	0
Miscellaneous	66,073	66,073	73,000	73,000	26,958
Total Revenues	<u>2,349,490</u>	<u>2,349,490</u>	<u>2,345,000</u>	<u>2,045,000</u>	<u>2,156,107</u>
EXPENDITURES:					
General Government:					
Salaries	146,619	146,619	147,361	144,487	138,061
Fringe Benefits	0	0	0	0	0
Commodities	882,307	882,307	883,636	648,650	951,967
Services	294,359	294,359	332,765	370,625	108,814
Capital Outlay	0	0	0	0	0
Total Expenditures	<u>1,323,285</u>	<u>1,323,285</u>	<u>1,363,762</u>	<u>1,163,762</u>	<u>1,198,842</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>1,026,205</u>	<u>1,026,205</u>	<u>981,238</u>	<u>881,238</u>	<u>957,265</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><u>1,026,205</u></u>	<u><u>1,026,205</u></u>	<u><u>981,238</u></u>	<u><u>881,238</u></u>	<u><u>957,265</u></u>

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, 2006

	2006				2005
	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	30,837	30,837	32,936	32,936	30,836
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	2,379	2,379	6,700	6,700	6,558
Total Revenues	33,216	33,216	39,636	39,636	37,394
EXPENDITURES:					
General Government:					
Salaries	282,504	282,504	289,964	289,964	266,619
Fringe Benefits	0	0	0	0	0
Commodities	10,952	10,952	11,460	2,547	4,839
Services	54,209	54,209	54,385	54,208	50,456
Capital Outlay	0	0	0	0	0
Total Expenditures	347,665	347,665	355,809	346,719	321,914
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(314,449)	(314,449)	(316,173)	(307,083)	(284,520)
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	(314,449)	(314,449)	(316,173)	(307,083)	(284,520)

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$486,919	\$486,919	\$501,000	\$501,000	\$529,048
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	34,758	34,758	26,500	26,500	26,851
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	7,481	7,481	12,000	12,000	10,250
Investment Earnings	96,035	96,035	50,000	50,000	66,662
Miscellaneous	0	0	0	0	0
Total Revenues	625,193	625,193	589,500	589,500	632,811
EXPENDITURES:					
General Government:					
Salaries	196,337	196,337	196,995	196,995	189,346
Fringe Benefits	0	0	0	0	0
Commodities	11,860	11,860	13,685	12,078	12,421
Services	6,102	6,102	7,958	9,565	5,689
Capital Outlay	0	0	0	0	0
Total Expenditures	214,299	214,299	218,638	218,638	207,456
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	410,894	410,894	370,862	370,862	425,355
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	410,894	410,894	370,862	370,862	425,355

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, 2006

	2006				2005
	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	12,000	12,000	0	0	18,840
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	6,841	6,841	9,350	9,350	4,567
Investment Earnings	0	0	0	0	0
Miscellaneous	256,945	256,945	294,065	283,578	286,658
Total Revenues	<u>275,786</u>	<u>275,786</u>	<u>303,415</u>	<u>292,928</u>	<u>310,065</u>
EXPENDITURES:					
General Government:					
Salaries	663,355	663,355	669,159	673,659	574,373
Fringe Benefits	0	0	0	0	0
Commodities	78,548	78,548	78,553	72,668	82,338
Services	1,351,081	1,351,081	1,369,626	1,231,784	1,395,946
Capital Outlay	232,176	232,176	273,152	0	271,491
Debt Service:					
Principal Retirement	52,500	52,500	52,500	52,500	52,500
Interest & Fiscal Charges	0	0	0	0	0
Total Expenditures	<u>2,377,660</u>	<u>2,377,660</u>	<u>2,442,990</u>	<u>2,030,611</u>	<u>2,376,648</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(2,101,874)</u>	<u>(2,101,874)</u>	<u>(2,139,575)</u>	<u>(1,737,683)</u>	<u>(2,066,583)</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	645,831	645,831	668,890	616,000	608,900
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	<u>645,831</u>	<u>645,831</u>	<u>668,890</u>	<u>616,000</u>	<u>608,900</u>
NET CHANGE IN FUND BALANCE	<u><u>(1,456,043)</u></u>	<u><u>(1,456,043)</u></u>	<u><u>(1,470,685)</u></u>	<u><u>(1,121,683)</u></u>	<u><u>(1,457,683)</u></u>

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, 2006

	2006				2005
	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
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	194,930	194,930	194,942	194,942	186,954
Capital Outlay	0	0	0	0	0
Total Expenditures	194,930	194,930	194,942	194,942	186,954
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(194,930)	(194,930)	(194,942)	(194,942)	(186,954)
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	(194,930)	(194,930)	(194,942)	(194,942)	(186,954)

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--NATIONAL VOTER REGISTRATION ACT DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

	2006				2005
	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
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	148	148	3,900	3,900	3,811
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	<u>148</u>	<u>148</u>	<u>3,900</u>	<u>3,900</u>	<u>3,811</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(148)</u>	<u>(148)</u>	<u>(3,900)</u>	<u>(3,900)</u>	<u>(3,811)</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><u>(148)</u></u>	<u><u>(148)</u></u>	<u><u>(3,900)</u></u>	<u><u>(3,900)</u></u>	<u><u>(3,811)</u></u>

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, 2006

	2006				2005
	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	15,128	15,128	22,000	22,000	23,571
Licenses & Permits	0	0	0	0	0
Charges for Services	1,830,332	1,830,332	1,800,000	1,800,000	1,763,514
Investment Earnings	83,722	83,722	45,000	45,000	50,685
Miscellaneous	467	467	0	0	0
Total Revenues	<u>1,936,149</u>	<u>1,936,149</u>	<u>1,873,500</u>	<u>1,873,500</u>	<u>1,844,270</u>
EXPENDITURES:					
Justice & Public Safety:					
Salaries	840,479	840,479	843,529	843,529	806,156
Fringe Benefits	0	0	0	0	0
Commodities	53,133	53,133	53,138	57,375	55,855
Services	43,434	43,434	43,464	39,227	40,029
Capital Outlay	0	0	0	0	0
Total Expenditures	<u>937,046</u>	<u>937,046</u>	<u>940,131</u>	<u>940,131</u>	<u>902,040</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>999,103</u>	<u>999,103</u>	<u>933,369</u>	<u>933,369</u>	<u>942,230</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><u>999,103</u></u>	<u><u>999,103</u></u>	<u><u>933,369</u></u>	<u><u>933,369</u></u>	<u><u>942,230</u></u>

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, 2006

	2006				2005
	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	15,984	15,984	10,000	10,000	9,429
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	220	220	0	0	1,304
Total Revenues	16,204	16,204	10,000	10,000	10,733
EXPENDITURES:					
Justice & Public Safety:					
Salaries	462,691	462,691	481,094	459,153	435,174
Fringe Benefits	0	0	0	0	0
Commodities	19,600	19,600	19,604	18,500	26,347
Services	495,257	495,257	495,340	405,485	445,926
Capital Outlay	5,457	5,457	5,457	0	13,870
Total Expenditures	983,005	983,005	1,001,495	883,138	921,317
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(966,801)	(966,801)	(991,495)	(873,138)	(910,584)
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	(966,801)	(966,801)	(991,495)	(873,138)	(910,584)

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, 2006

	2006				2005
	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
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	23,707	23,707	31,768	19,864	13,837
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	23,707	23,707	31,768	19,864	13,837
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(23,707)	(23,707)	(31,768)	(19,864)	(13,837)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(23,707)	(23,707)	(31,768)	(19,864)	(13,837)

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, 2006

	2006				2005
	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	39,304	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	17,227	17,227	55,000	55,000	28,963
Investment Earnings	0	0	0	0	0
Miscellaneous	33	33	0	0	68
Total Revenues	17,260	17,260	94,304	55,000	29,031
EXPENDITURES:					
Justice & Public Safety:					
Salaries	869,273	869,273	878,527	820,094	771,878
Fringe Benefits	0	0	0	0	0
Commodities	13,387	13,387	13,436	10,747	15,812
Services	32,253	32,253	32,875	34,255	33,847
Capital Outlay	2,887	2,887	2,887	0	3,207
Total Expenditures	917,800	917,800	927,725	865,096	824,744
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(900,540)	(900,540)	(833,421)	(810,096)	(795,713)
OTHER FINANCING SOURCES (USES):					
Transfers In	438	438	0	0	0
Transfers Out	0	0	(13,273)	(13,273)	(28,400)
Net Other Financing Sources (Uses)	438	438	(13,273)	(13,273)	(28,400)
NET CHANGE IN FUND BALANCE	(900,102)	(900,102)	(846,694)	(823,369)	(824,113)

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, 2006

	2006				2005
	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	402,867	402,867	404,910	358,800	368,752
Fines & Forfeitures	8,453	8,453	7,300	7,300	8,661
Licenses & Permits	0	0	0	0	0
Charges for Services	242,853	242,853	276,250	276,250	247,276
Investment Earnings	0	0	0	0	0
Miscellaneous	77,173	77,173	53,890	13,000	12,643
Total Revenues	731,346	731,346	742,350	655,350	637,332
EXPENDITURES:					
Justice & Public Safety:					
Salaries	3,293,502	3,293,502	3,383,909	3,325,799	3,132,843
Fringe Benefits	0	0	0	0	0
Commodities	224,808	224,808	229,776	182,622	218,277
Services	367,246	367,246	374,332	442,758	355,567
Capital Outlay	255,170	255,170	256,921	210,000	272,904
Total Expenditures	4,140,726	4,140,726	4,244,938	4,161,179	3,979,591
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,409,380)	(3,409,380)	(3,502,588)	(3,505,829)	(3,342,259)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(2,963)	(2,963)	(2,964)	0	0
Net Other Financing Sources (Uses)	(2,963)	(2,963)	(2,964)	0	0
NET CHANGE IN FUND BALANCE	(3,412,343)	(3,412,343)	(3,505,552)	(3,505,829)	(3,342,259)

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, 2006

	2006				2005
	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	269,108	269,108	269,853	269,853	320,083
Fines & Forfeitures	884,593	884,593	890,000	890,000	799,342
Licenses & Permits	0	0	0	0	0
Charges for Services	89,170	89,170	85,000	85,000	81,471
Investment Earnings	0	0	0	0	0
Miscellaneous	49	49	0	0	528
Total Revenues	1,242,920	1,242,920	1,244,853	1,244,853	1,201,424
EXPENDITURES:					
Justice & Public Safety:					
Salaries	1,799,302	1,827,168	1,842,515	1,832,041	1,636,997
Fringe Benefits	0	0	0	0	0
Commodities	41,387	41,387	41,390	39,965	35,926
Services	97,363	97,363	110,707	113,652	81,065
Capital Outlay	1,520	1,520	1,520	0	1,169
Total Expenditures	1,939,572	1,967,438	1,996,132	1,985,658	1,755,157
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(696,652)	(724,518)	(751,279)	(740,805)	(553,733)
OTHER FINANCING SOURCES (USES):					
Transfers In	50,366	78,232	57,898	57,898	21,788
Transfers Out	(5,166)	(5,166)	(6,400)	(6,400)	(4,170)
Net Other Financing Sources (Uses)	45,200	73,066	51,498	51,498	17,618
NET CHANGE IN FUND BALANCE	(651,452)	(651,452)	(699,781)	(689,307)	(536,115)

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	1,361	1,361	8,500	8,500	6,500
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	12,934	12,934	11,000	11,000	10,812
Investment Earnings	0	0	0	0	0
Miscellaneous	33	33	0	0	123
Total Revenues	14,328	14,328	19,500	19,500	17,435
EXPENDITURES:					
Justice & Public Safety:					
Salaries	180,354	180,354	186,896	182,836	174,044
Fringe Benefits	0	0	0	0	0
Commodities	17,588	17,588	17,648	12,500	17,516
Services	136,395	136,395	137,264	141,050	153,549
Capital Outlay	0	0	0	0	3,950
Total Expenditures	334,337	334,337	341,808	336,386	349,059
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(320,009)	(320,009)	(322,308)	(316,886)	(331,624)
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	(320,009)	(320,009)	(322,308)	(316,886)	(331,624)

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, 2006

	2006				2005
	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	278,092	278,092	280,507	40,000	370,377
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	1,282	0	1,280
Total Revenues	278,092	278,092	281,789	40,000	371,657
EXPENDITURES:					
Justice & Public Safety:					
Salaries	88,184	88,184	89,169	88,169	85,504
Fringe Benefits	0	0	0	0	0
Commodities	4,055	4,055	5,800	5,800	4,619
Services	229,822	229,822	236,613	15,400	280,150
Capital Outlay	18,135	18,135	19,576	0	58,536
Total Expenditures	340,196	340,196	351,158	109,369	428,809
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(62,104)	(62,104)	(69,369)	(69,369)	(57,152)
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	(62,104)	(62,104)	(69,369)	(69,369)	(57,152)

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	1,091,474	1,091,474	940,402	940,402	1,144,782
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	126	126	0	0	61
Total Revenues	<u>1,091,600</u>	<u>1,091,600</u>	<u>940,402</u>	<u>940,402</u>	<u>1,144,843</u>
EXPENDITURES:					
Justice & Public Safety:					
Salaries	1,352,508	1,352,508	1,541,957	1,541,957	1,289,298
Fringe Benefits	0	0	0	0	0
Commodities	26,029	26,221	27,893	27,150	19,587
Services	124,211	124,211	128,155	130,598	123,886
Capital Outlay	1,700	1,700	1,700	0	1,700
Total Expenditures	<u>1,504,448</u>	<u>1,504,640</u>	<u>1,699,705</u>	<u>1,699,705</u>	<u>1,434,471</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(412,848)</u>	<u>(413,040)</u>	<u>(759,303)</u>	<u>(759,303)</u>	<u>(289,628)</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	0	192	137,145	137,145	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	<u>0</u>	<u>192</u>	<u>137,145</u>	<u>137,145</u>	<u>0</u>
NET CHANGE IN FUND BALANCE	<u>(412,848)</u>	<u>(412,848)</u>	<u>(622,158)</u>	<u>(622,158)</u>	<u>(289,628)</u>

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, 2006

	2006				2005
	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	569,521	569,521	576,000	576,000	591,774
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	1,022	1,022	0	0	40
Total Revenues	570,543	570,543	576,000	576,000	591,814
EXPENDITURES:					
Justice & Public Safety:					
Salaries	1,181,428	1,181,428	1,306,103	1,306,103	1,189,059
Fringe Benefits	0	0	0	0	0
Commodities	13,205	13,205	16,244	15,670	12,658
Services	8,538	8,538	18,420	18,994	10,887
Capital Outlay	0	0	0	0	0
Total Expenditures	1,203,171	1,203,171	1,340,767	1,340,767	1,212,604
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(632,628)	(632,628)	(764,767)	(764,767)	(620,790)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	84,057	84,057	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	84,057	84,057	0
NET CHANGE IN FUND BALANCE	(632,628)	(632,628)	(680,710)	(680,710)	(620,790)

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, 2006

	2006				2005
	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
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	405	405	2,000	2,000	135
Fringe Benefits	0	0	0	0	0
Commodities	0	0	315	1,500	3,925
Services	14,577	14,577	16,838	15,653	8,835
Capital Outlay	0	0	0	0	0
Total Expenditures	14,982	14,982	19,153	19,153	12,895
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(14,982)	(14,982)	(19,153)	(19,153)	(12,895)
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	(14,982)	(14,982)	(19,153)	(19,153)	(12,895)

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, 2006

	2006				2005
	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	38,793	38,793	55,930	55,930	65,722
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	38,793	38,793	55,930	55,930	65,722
EXPENDITURES:					
Justice & Public Safety:					
Salaries	25,460	25,460	25,840	25,840	24,673
Fringe Benefits	9,116	9,116	9,995	9,995	4,698
Commodities	2,842	2,842	5,092	5,092	0
Services	300	300	2,870	2,870	437
Capital Outlay	0	0	0	0	0
Total Expenditures	37,718	37,718	43,797	43,797	29,808
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,075	1,075	12,133	12,133	35,914
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	1,075	1,075	12,133	12,133	35,914

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, 2006

	2006				2005
	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	204,072	204,072	186,171	140,600	127,520
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	613,780	613,780	606,000	606,000	596,365
Investment Earnings	0	0	0	0	0
Miscellaneous	22,229	22,229	14,400	14,400	80,840
Total Revenues	840,081	840,081	806,571	761,000	804,725
EXPENDITURES:					
Justice & Public Safety:					
Salaries	4,123,148	4,123,148	4,196,491	4,196,491	4,077,624
Fringe Benefits	0	0	0	0	0
Commodities	222,158	222,158	262,465	259,614	238,516
Services	1,091,305	1,091,305	1,187,522	1,197,729	1,011,099
Capital Outlay	52,882	52,882	52,882	0	15,714
Total Expenditures	5,489,493	5,489,493	5,699,360	5,653,834	5,342,953
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(4,649,412)	(4,649,412)	(4,892,789)	(4,892,834)	(4,538,228)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	(4,264)
Net Other Financing Sources (Uses)	0	0	0	0	(4,264)
NET CHANGE IN FUND BALANCE	(4,649,412)	(4,649,412)	(4,892,789)	(4,892,834)	(4,542,492)

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, 2006

	2006				2005
	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	355,749	355,749	369,603	369,603	315,705
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	355,749	355,749	369,603	369,603	315,705
EXPENDITURES:					
Justice & Public Safety:					
Salaries	237,946	237,946	246,789	246,789	220,177
Fringe Benefits	65,305	65,305	74,356	74,356	61,044
Commodities	8,288	8,288	10,090	10,016	9,772
Services	12,427	12,427	13,725	12,327	13,526
Capital Outlay	3,931	3,931	4,128	1,500	3,265
Total Expenditures	327,897	327,897	349,088	344,988	307,784
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	27,852	27,852	20,515	24,615	7,921
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	27,852	27,852	20,515	24,615	7,921

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--SHERIFF'S D.A.R.E. & EXPLORER PROGRAMS DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

	2006				2005
	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
Investment Earnings	0	0	0	0	0
Miscellaneous	1,250	1,250	350	350	375
Total Revenues	1,250	1,250	350	350	375
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	822	822	822	500	4,017
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	822	822	822	500	4,017
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	428	428	(472)	(150)	(3,642)
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	428	428	(472)	(150)	(3,642)

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, 2006

	2006				2005
	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	63,168	63,168	130,000	130,000	107,813
Charges for Services	20,220	20,220	17,000	17,000	10,750
Investment Earnings	0	0	0	0	0
Miscellaneous	577	577	250	250	197
Total Revenues	83,965	83,965	147,250	147,250	118,760
EXPENDITURES:					
Development:					
Salaries	229,322	229,322	254,474	254,474	5,805
Fringe Benefits	0	0	0	0	0
Commodities	7,608	7,608	7,840	7,100	0
Services	86,319	86,319	101,863	96,593	330,085
Capital Outlay	0	0	0	0	0
Total Expenditures	323,249	323,249	364,177	358,167	335,890
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(239,284)	(239,284)	(216,927)	(210,917)	(217,130)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	6,010	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	6,010	0	0
NET CHANGE IN FUND BALANCE	(239,284)	(239,284)	(210,917)	(210,917)	(217,130)

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$6,275,401	\$6,275,401	\$6,304,472	\$6,304,472	\$6,163,108
Hotel / Motel Tax	12,533	12,533	12,000	12,000	13,085
County Auto Rental Tax	19,494	19,494	16,000	16,000	18,114
Intergovernmental Revenue	10,282,609	10,282,609	10,038,765	10,038,765	10,197,921
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	23,200	23,200	18,000	18,000	22,780
Investment Earnings	81,026	81,026	90,000	90,000	86,407
Miscellaneous	130	130	0	0	0
Total Revenues	16,694,393	16,694,393	16,479,237	16,479,237	16,501,415
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	322,049	323,331	323,331	319,823	286,391
Commodities	0	0	0	0	560
Services	166,130	177,152	191,795	124,225	288,729
Capital Outlay	4,062	4,062	8,124	0	54,186
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	1,376,189	1,365,941	1,365,942	1,351,121	1,237,050
Services	3,775	3,775	3,775	3,775	4,210
Social Services:					
Services	26,500	26,500	26,500	26,500	26,500
Development:					
Fringe Benefits	22,135	21,970	21,970	21,732	22,269
Debt Service:					
Principal Retirement	122,959	122,959	122,960	123,381	70,737
Interest & Fiscal Charges	421	421	422	0	108
Total Expenditures	2,044,220	2,046,111	2,064,819	1,970,557	1,990,740
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	14,650,173	14,648,282	14,414,418	14,508,680	14,510,675
OTHER FINANCING SOURCES (USES):					
Capital Lease Financing	0	0	0	0	245,056
Transfers In	104,138	118,868	70,892	70,892	37,532
Transfers Out	(2,523,487)	(2,536,326)	(2,536,327)	(558,097)	(660,719)
Net Other Financing Sources (Uses)	(2,419,349)	(2,417,458)	(2,465,435)	(487,205)	(378,131)
NET CHANGE IN FUND BALANCE	12,230,824	12,230,824	11,948,983	14,021,475	14,132,544

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, 2006 and 2005

	2006	2005
<u>ASSETS</u>		
Cash	\$401,026	\$326,893
Investments	1,000,000	1,130,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	3,047,338	2,862,897
Intergovernmental	0	0
Accrued Interest	3,464	2,000
Other	87	0
Due From Other Funds	0	0
Total Assets	4,451,915	4,321,790
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	10,186	8,783
Accounts Payable	55,037	126,332
Intergovernmental Payable	0	0
Due To Other Funds	11,969	14,780
Funds Held For Others	0	0
Deferred Revenues	3,047,338	2,862,897
Total Liabilities	3,124,530	3,012,792
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	1,327,385	1,308,998
Total Fund Balance (Deficit)	1,327,385	1,308,998
Total Liabilities and Fund Balance	4,451,915	4,321,790

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$2,875,517	\$2,875,517	\$2,888,569	\$2,888,569	\$2,712,143
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	88,410	88,410	88,410	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	35,985	35,985	12,500	12,500	24,289
Miscellaneous	342	342	0	0	229
Total Revenues	<u>3,000,254</u>	<u>3,000,254</u>	<u>2,989,479</u>	<u>2,901,069</u>	<u>2,736,661</u>
EXPENDITURES:					
Health:					
Salaries	294,027	294,027	298,665	245,054	263,140
Fringe Benefits	71,966	71,966	76,950	63,356	64,638
Commodities	7,865	7,865	8,595	7,006	9,087
Services	2,601,459	2,601,459	2,625,186	2,581,531	2,464,488
Capital Outlay	6,550	6,550	6,550	4,122	6,335
Total Expenditures	<u>2,981,867</u>	<u>2,981,867</u>	<u>3,015,946</u>	<u>2,901,069</u>	<u>2,807,688</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>18,387</u>	<u>18,387</u>	<u>(26,467)</u>	<u>0</u>	<u>(71,027)</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	18,387	18,387	(26,467)	0	(71,027)
FUND BALANCE (DEFICIT)--Beginning of Year	<u>1,308,998</u>	<u>1,308,998</u>	<u>1,308,998</u>	<u>1,308,998</u>	<u>1,380,025</u>
FUND BALANCE (DEFICIT)--End of Year	<u>1,327,385</u>	<u>1,327,385</u>	<u>1,282,531</u>	<u>1,308,998</u>	<u>1,308,998</u>
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)		<u>1,327,385</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
 DEVELOPMENTAL DISABILITY FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
Cash	\$357,733	\$717,446
Investments	1,150,000	140,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	2,981,287	2,760,750
Intergovernmental	0	0
Accrued Interest	2,272	894
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u><u>4,491,292</u></u>	<u><u>3,619,090</u></u>
<u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	2,970	6,039
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	<u>2,981,287</u>	<u>2,760,750</u>
Total Liabilities	<u>2,984,257</u>	<u>2,766,789</u>
FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>1,507,035</u>	<u>852,301</u>
Total Fund Balance (Deficit)	<u>1,507,035</u>	<u>852,301</u>
Total Liabilities and Fund Balance	<u><u>4,491,292</u></u>	<u><u>3,619,090</u></u>

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$2,812,740	\$2,812,740	\$2,780,491	\$2,780,491	\$2,609,925
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	27,857	27,857	0	0	13,107
Miscellaneous	0	0	0	0	0
Total Revenues	<u>2,840,597</u>	<u>2,840,597</u>	<u>2,780,491</u>	<u>2,780,491</u>	<u>2,623,032</u>
EXPENDITURES:					
Health:					
Salaries	0	0	0	53,706	0
Fringe Benefits	0	0	0	13,499	0
Commodities	0	0	0	1,494	0
Services	2,185,863	2,185,863	2,780,491	2,710,914	1,770,731
Capital Outlay	0	0	0	878	0
Total Expenditures	<u>2,185,863</u>	<u>2,185,863</u>	<u>2,780,491</u>	<u>2,780,491</u>	<u>1,770,731</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>654,734</u>	<u>654,734</u>	<u>0</u>	<u>0</u>	<u>852,301</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	654,734	654,734	0	0	852,301
FUND BALANCE (DEFICIT)--Beginning of Year	<u>852,301</u>	<u>852,301</u>	<u>852,301</u>	<u>852,301</u>	<u>0</u>
FUND BALANCE (DEFICIT)--End of Year	<u>1,507,035</u>	<u>1,507,035</u>	<u>852,301</u>	<u>852,301</u>	<u>852,301</u>
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)		<u>1,507,035</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY MOTOR FUEL TAX FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2006 and 2005

	2006	2005
<u>ASSETS</u>		
Cash	\$1,564,955	\$629,868
Investments	5,071,000	9,730,104
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	217,652	223,743
Accrued Interest	35,496	11,138
Other	0	0
Due From Other Funds	0	0
Total Assets	6,889,103	10,594,853
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	3,592	3,207
Accounts Payable	232,248	310,169
Intergovernmental Payable	0	0
Due To Other Funds	10,723	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	246,563	313,376
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	6,642,540	10,281,477
Total Fund Balance (Deficit)	6,642,540	10,281,477
Total Liabilities and Fund Balance	6,889,103	10,594,853

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, 2006

	2006				2005
	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	2,968,056	2,968,056	2,935,954	2,935,954	3,261,208
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	504,105	504,105	318,000	318,000	323,719
Miscellaneous	0	0	0	0	0
Total Revenues	3,472,161	3,472,161	3,253,954	3,253,954	3,584,927
EXPENDITURES:					
Highways & Bridges:					
Salaries	113,825	113,825	113,825	113,825	108,768
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	751,621	751,621	1,061,000	1,830,000	924,750
Capital Outlay	1,683,471	1,683,471	1,699,087	1,125,000	4,127,646
Total Expenditures	2,548,917	2,548,917	2,873,912	3,068,825	5,161,164
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	923,244	923,244	380,042	185,129	(1,576,237)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(4,562,181)	(4,562,181)	(5,194,913)	(5,000,000)	0
Net Other Financing Sources (Uses)	(4,562,181)	(4,562,181)	(5,194,913)	(5,000,000)	0
NET CHANGE IN FUND BALANCE	(3,638,937)	(3,638,937)	(4,814,871)	(4,814,871)	(1,576,237)
FUND BALANCE (DEFICIT)--Beginning of Year	10,281,477	10,281,477	10,281,477	10,281,477	11,857,714
FUND BALANCE (DEFICIT)--End of Year	6,642,540	6,642,540	5,466,606	5,466,606	10,281,477
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)		6,642,540			

COUNTY OF CHAMPAIGN, ILLINOIS
 REGIONAL PLANNING COMMISSION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
Cash	\$250	\$60,765
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	108,434	96,177
Accrued Interest	0	0
Other	3,232	8,800
Due From Other Funds	55,116	70,161
Advances to Other Funds	<u>221,609</u>	<u>195,340</u>
 Total Assets	 <u><u>388,641</u></u>	 <u><u>431,243</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	57,155	57,533
Accounts Payable	67,330	80,291
Intergovernmental Payable	0	0
Due To Other Funds	250,133	290,453
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
 Total Liabilities	 <u><u>374,618</u></u>	 <u><u>428,277</u></u>
 FUND BALANCE (DEFICIT):		
Reserved for Long Term Receivables	221,609	195,340
Unreserved, Undesignated	<u>(207,586)</u>	<u>(192,374)</u>
 Total Fund Balance (Deficit)	 <u><u>14,023</u></u>	 <u><u>2,966</u></u>
 Total Liabilities and Fund Balance	 <u><u><u>388,641</u></u></u>	 <u><u><u>431,243</u></u></u>

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, 2006

	2006				2005
	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	2,279,884	2,279,884	3,258,655	2,943,502	1,901,344
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	634,676	634,676	1,251,840	1,202,840	898,892
Investment Earnings	0	0	3,000	3,000	0
Miscellaneous	55,326	55,326	198,460	198,460	63,680
Total Revenues	2,969,886	2,969,886	4,711,955	4,347,802	2,863,916
EXPENDITURES:					
Development:					
Salaries	1,697,702	1,697,702	3,077,567	3,074,407	1,889,411
Fringe Benefits	433,737	433,737	474,375	477,000	422,261
Commodities	84,377	84,377	307,510	292,075	102,794
Services	911,966	911,966	1,783,355	1,455,800	913,835
Capital Outlay	14,604	14,604	124,575	130,250	19,096
Total Expenditures	3,142,386	3,142,386	5,767,382	5,429,532	3,347,397
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(172,500)	(172,500)	(1,055,427)	(1,081,730)	(483,481)
OTHER FINANCING SOURCES (USES):					
Transfers In	437,578	379,027	573,378	528,250	460,584
Transfers Out	(254,021)	(254,021)	(325,050)	(253,750)	(296,238)
Net Other Financing Sources (Uses)	183,557	125,006	248,328	274,500	164,346
NET CHANGE IN FUND BALANCE	11,057	(47,494)	(807,099)	(807,230)	(319,135)
FUND BALANCE (DEFICIT)--Beginning of Year	2,966	(226,717)	(226,717)	(226,717)	322,101
FUND BALANCE (DEFICIT)--End of Year	14,023	(274,211)	(1,033,816)	(1,033,947)	2,966
Revenues/Sources Conversion to GAAP Basis		58,551			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		229,683			
GAAP Basis Fund Balance (Deficit)		14,023			

COUNTY OF CHAMPAIGN, ILLINOIS
 REGIONAL PLANNING COMMISSION ECONOMIC DEVELOPMENT LOAN FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
Cash	\$473,516	\$277,570
Investments	2,300,000	2,500,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Program Loans--Current Portion	304,109	345,969
Accrued Interest	22,547	10,224
Other	0	0
Due From Other Funds	142,840	180,381
Program Loans Receivable--Long Term Portion	<u>2,693,826</u>	<u>2,536,241</u>
 Total Assets	 <u><u>5,936,838</u></u>	 <u><u>5,850,385</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	31,911	14,998
Funds Held For Others	0	0
Deferred Revenues	0	0
Advances from Other Funds	<u>221,609</u>	<u>195,340</u>
 Total Liabilities	 <u>253,520</u>	 <u>210,338</u>
 FUND BALANCE (DEFICIT):		
Reserved for Long Term Receivables	2,693,826	2,536,241
Unreserved, Undesignated	<u>2,989,492</u>	<u>3,103,806</u>
 Total Fund Balance (Deficit)	 <u>5,683,318</u>	 <u>5,640,047</u>
 Total Liabilities and Fund Balance	 <u><u>5,936,838</u></u>	 <u><u>5,850,385</u></u>

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	51,585	51,585	85,000	85,000	114,579
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	98,309	98,309	94,000	94,000	88,448
Investment Earnings	138,083	138,083	55,950	55,950	60,606
Miscellaneous	0	0	8,200	8,200	3,382
Total Revenues	287,977	287,977	243,150	243,150	267,015
EXPENDITURES:					
Development:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	36,456	36,456	131,460	105,000	31,975
Bad Debts	6,770	6,770	71,000	90,000	56,250
Capital Outlay	0	0	0	0	0
Total Expenditures	43,226	43,226	202,460	195,000	88,225
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	244,751	244,751	40,690	48,150	178,790
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(201,480)	(201,480)	(283,540)	(276,000)	(172,847)
Net Other Financing Sources (Uses)	(201,480)	(201,480)	(283,540)	(276,000)	(172,847)
NET CHANGE IN FUND BALANCE	43,271	43,271	(242,850)	(227,850)	5,943
FUND BALANCE (DEFICIT)--Beginning of Year	5,640,047	5,640,047	5,640,047	5,640,047	5,634,104
FUND BALANCE (DEFICIT)--End of Year	5,683,318	5,683,318	5,397,197	5,412,197	5,640,047
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)		5,683,318			

COUNTY OF CHAMPAIGN, ILLINOIS
GEOGRAPHIC INFORMATION SYSTEM FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
Cash	\$74,173	\$104,485
Investments	450,000	400,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>24,114</u>	<u>29,266</u>
Total Assets	<u><u>548,287</u></u>	<u><u>533,751</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	5,743
Intergovernmental Payable	0	28,750
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
Total Liabilities	<u>0</u>	<u>34,493</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>548,287</u>	<u>499,258</u>
Total Fund Balance (Deficit)	<u>548,287</u>	<u>499,258</u>
Total Liabilities and Fund Balance	<u><u>548,287</u></u>	<u><u>533,751</u></u>

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, 2006

	2006				2005
	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	319,724	319,724	330,000	330,000	347,030
Investment Earnings	23,392	23,392	8,000	8,000	13,388
Miscellaneous	0	0	0	0	0
Total Revenues	343,116	343,116	338,000	338,000	360,418
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	253,556	253,556	264,114	265,794	295,446
Capital Outlay	17,620	17,620	19,028	30,000	13,935
Total Expenditures	271,176	271,176	283,142	295,794	309,381
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	71,940	71,940	54,858	42,206	51,037
OTHER FINANCING SOURCES (USES):					
Proceeds from Sale of Capital Assets	0	0	0	0	0
Transfers In	0	0	0	0	0
Transfers Out	(22,911)	(22,911)	(22,912)	(1,850)	(4,630)
Net Other Financing Sources (Uses)	(22,911)	(22,911)	(22,912)	(1,850)	(4,630)
NET CHANGE IN FUND BALANCE	49,029	49,029	31,946	40,356	46,407
FUND BALANCE (DEFICIT)--Beginning of Year	499,258	499,258	499,258	499,258	452,851
FUND BALANCE (DEFICIT)--End of Year	548,287	548,287	531,204	539,614	499,258
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)		548,287			

COUNTY OF CHAMPAIGN, ILLINOIS
 WORKING CASH FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2006 and 2005

	2006	2005
<u>ASSETS</u>		
Cash	\$8,804	\$35,503
Investments	388,000	350,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	2,229
Other	0	0
Due From Other Funds	0	0
Total Assets	396,804	387,732
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	19,090	7,789
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	19,090	7,789
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	377,714	379,943
Total Fund Balance (Deficit)	377,714	379,943
Total Liabilities and Fund Balance	396,804	387,732

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, 2006

	2006				2005
	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	16,861	16,861	19,091	8,000	10,018
Miscellaneous	0	0	0	0	0
Total Revenues	16,861	16,861	19,091	8,000	10,018
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	16,861	16,861	19,091	8,000	10,018
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(19,090)	(19,090)	(19,091)	(8,000)	(7,789)
Net Other Financing Sources (Uses)	(19,090)	(19,090)	(19,091)	(8,000)	(7,789)
NET CHANGE IN FUND BALANCE	(2,229)	(2,229)	0	0	2,229
FUND BALANCE (DEFICIT)--Beginning of Year	379,943	379,943	379,943	379,943	377,714
FUND BALANCE (DEFICIT)--End of Year	377,714	377,714	379,943	379,943	379,943
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 DEATH CERTIFICATE SURCHARGE FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
Cash	\$768	\$112
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	<u>0</u>	<u>0</u>
 Total Assets	 <u><u>768</u></u>	 <u><u>112</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	768	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
 Total Liabilities	 <u>768</u>	 <u>0</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>0</u>	<u>112</u>
 Total Fund Balance (Deficit)	 <u>0</u>	 <u>112</u>
 Total Liabilities and Fund Balance	 <u><u>768</u></u>	 <u><u>112</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY CLERK DEATH CERTIFICATE SURCHARGE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

	2006				2005
	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	2,476	2,476	4,000	4,000	2,224
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	2,476	2,476	4,000	4,000	2,224
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	2,588	2,588	4,000	4,000	2,280
Capital Outlay	0	0	0	0	0
Total Expenditures	2,588	2,588	4,000	4,000	2,280
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(112)	(112)	0	0	(56)
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	(112)	(112)	0	0	(56)
FUND BALANCE (DEFICIT)--Beginning of Year	112	112	112	112	168
FUND BALANCE (DEFICIT)--End of Year	0	0	112	112	112
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, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
Cash	\$228,839	\$215,749
Investments	350,000	350,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>12,130</u>	<u>17,142</u>
 Total Assets	 <u><u>590,969</u></u>	 <u><u>582,891</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	1,784	1,589
Accounts Payable	4,585	11,984
Intergovernmental Payable	0	0
Due To Other Funds	288	839
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
 Total Liabilities	 <u>6,657</u>	 <u>14,412</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>584,312</u>	<u>568,479</u>
 Total Fund Balance (Deficit)	 <u>584,312</u>	 <u>568,479</u>
 Total Liabilities and Fund Balance	 <u><u>590,969</u></u>	 <u><u>582,891</u></u>

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, 2006

	2006				2005
	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	145,217	145,217	160,000	160,000	155,621
Investment Earnings	25,423	25,423	3,500	3,500	14,644
Miscellaneous	16,389	16,389	0	0	47,788
Total Revenues	187,029	187,029	163,500	163,500	218,053
EXPENDITURES:					
General Government:					
Salaries	50,009	50,009	50,397	54,023	49,833
Fringe Benefits	13,571	13,571	14,901	11,275	8,783
Commodities	2,262	2,262	16,780	16,280	17,512
Services	53,837	53,837	101,510	102,010	43,486
Capital Outlay	51,517	51,517	90,000	90,000	40,660
Total Expenditures	171,196	171,196	273,588	273,588	160,274
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	15,833	15,833	(110,088)	(110,088)	57,779
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	15,833	15,833	(110,088)	(110,088)	57,779
FUND BALANCE (DEFICIT)--Beginning of Year	568,479	568,479	568,479	568,479	510,700
FUND BALANCE (DEFICIT)--End of Year	584,312	584,312	458,391	458,391	568,479
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)		584,312			

COUNTY OF CHAMPAIGN, ILLINOIS
 TAX SALE AUTOMATION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
Cash	\$30,044	\$45,407
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	135	0
Due From Other Funds	<u>23,715</u>	<u>0</u>
 Total Assets	 <u><u>53,894</u></u>	 <u><u>45,407</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	1,916	258
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
 Total Liabilities	 <u>1,916</u>	 <u>258</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>51,978</u>	<u>45,149</u>
 Total Fund Balance (Deficit)	 <u>51,978</u>	 <u>45,149</u>
 Total Liabilities and Fund Balance	 <u><u>53,894</u></u>	 <u><u>45,407</u></u>

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, 2006

	2006				2005
	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	28,091	28,091	25,000	25,000	32,364
Investment Earnings	2,111	2,111	850	850	1,043
Miscellaneous	250	250	0	0	0
Total Revenues	30,452	30,452	25,850	25,850	33,407
EXPENDITURES:					
General Government:					
Salaries	5,995	5,995	9,500	9,500	8,827
Fringe Benefits	708	708	1,127	1,127	1,036
Commodities	1,706	1,706	1,706	1,500	820
Services	11,222	11,222	11,501	10,700	9,445
Capital Outlay	3,992	3,992	3,993	5,000	15,550
Total Expenditures	23,623	23,623	27,827	27,827	35,678
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	6,829	6,829	(1,977)	(1,977)	(2,271)
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	6,829	6,829	(1,977)	(1,977)	(2,271)
FUND BALANCE (DEFICIT)--Beginning of Year	45,149	45,149	45,149	45,149	47,420
FUND BALANCE (DEFICIT)--End of Year	51,978	51,978	43,172	43,172	45,149
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		51,978			

COUNTY OF CHAMPAIGN, ILLINOIS
PROPERTY TAX INTEREST FEE FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
Cash	\$46,072	\$42,218
Investments	100,000	70,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
 Total Assets	 <u><u>146,072</u></u>	 <u><u>112,218</u></u>
 <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	<u>0</u>	<u>0</u>
 Total Liabilities	 <u>0</u>	 <u>0</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>146,072</u>	<u>112,218</u>
 Total Fund Balance (Deficit)	 <u>146,072</u>	 <u>112,218</u>
 Total Liabilities and Fund Balance	 <u><u>146,072</u></u>	 <u><u>112,218</u></u>

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, 2006

	2006				2005
	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	42,600	42,600	36,000	36,000	40,440
Investment Earnings	3,754	3,754	1,400	1,400	1,451
Miscellaneous	0	0	0	0	0
Total Revenues	46,354	46,354	37,400	37,400	41,891
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	46,354	46,354	37,400	37,400	41,891
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(12,500)	(12,500)	(12,500)	0	0
Net Other Financing Sources (Uses)	(12,500)	(12,500)	(12,500)	0	0
NET CHANGE IN FUND BALANCE	33,854	33,854	24,900	37,400	41,891
FUND BALANCE (DEFICIT)--Beginning of Year	112,218	112,218	112,218	112,218	70,327
FUND BALANCE (DEFICIT)--End of Year	146,072	146,072	137,118	149,618	112,218
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)		146,072			

COUNTY OF CHAMPAIGN, ILLINOIS
 ELECTION ASSISTANCE / ACCESSIBILITY GRANT FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2006 and 2005

	2006	2005
<u>ASSETS</u>		
Cash	\$136,208	\$56,301
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	 136,208	 56,301
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	107,020	9,013
Intergovernmental Payable	0	0
Due To Other Funds	10,173	0
Funds Held For Others	0	0
Deferred Revenues	0	0
 Total Liabilities	 117,193	 9,013
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	19,015	47,288
 Total Fund Balance (Deficit)	 19,015	 47,288
 Total Liabilities and Fund Balance	 136,208	 56,301

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, 2006

	2006				2005
	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	1,215,106	1,215,106	1,173,464	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	8,048	8,048	0	0	1,540
Miscellaneous	0	0	0	0	0
Total Revenues	1,223,154	1,223,154	1,173,464	0	1,540
EXPENDITURES:					
General Government:					
Salaries	0	7,211	22,219	7,000	0
Fringe Benefits	0	0	0	0	0
Commodities	116,828	106,970	117,200	17,000	4,448
Services	51,384	43,858	110,800	26,000	6,200
Capital Outlay	1,083,215	1,083,215	1,104,611	0	2,565
Total Expenditures	1,251,427	1,241,254	1,354,830	50,000	13,213
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(28,273)	(18,100)	(181,366)	(50,000)	(11,673)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	(10,173)	(30,000)	0	0
Net Other Financing Sources (Uses)	0	(10,173)	(30,000)	0	0
NET CHANGE IN FUND BALANCE	(28,273)	(28,273)	(211,366)	(50,000)	(11,673)
FUND BALANCE (DEFICIT)--Beginning of Year	47,288	47,288	47,288	47,288	58,961
FUND BALANCE (DEFICIT)--End of Year	19,015	19,015	(164,078)	(2,712)	47,288
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		19,015			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY CLERK'S AUTOMATION FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
Cash	\$94,252	\$90,457
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
	<u>0</u>	<u>0</u>
Total Assets	<u>94,252</u>	<u>90,457</u>
<u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	286	0
Accounts Payable	547	447
Intergovernmental Payable	0	0
Due To Other Funds	47	66
Funds Held For Others	0	0
Deferred Revenues	0	0
	<u>0</u>	<u>0</u>
Total Liabilities	<u>880</u>	<u>513</u>
FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>93,372</u>	<u>89,944</u>
Total Fund Balance (Deficit)	<u>93,372</u>	<u>89,944</u>
Total Liabilities and Fund Balance	<u>94,252</u>	<u>90,457</u>

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, 2006

	2006				2005
	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	26,446	26,446	20,000	20,000	22,868
Investment Earnings	4,022	4,022	1,800	1,800	2,429
Miscellaneous	7,366	7,366	10,000	10,000	5,642
Total Revenues	37,834	37,834	31,800	31,800	30,939
EXPENDITURES:					
General Government:					
Salaries	11,538	11,538	15,373	15,373	13,874
Fringe Benefits	1,757	1,757	2,100	2,100	1,955
Commodities	9,592	9,592	15,000	16,000	14,630
Services	4,378	4,378	18,000	15,000	6,183
Capital Outlay	7,141	7,141	18,000	20,000	5,207
Total Expenditures	34,406	34,406	68,473	68,473	41,849
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,428	3,428	(36,673)	(36,673)	(10,910)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	3,428	3,428	(36,673)	(36,673)	(10,910)
FUND BALANCE (DEFICIT)--Beginning of Year	89,944	89,944	89,944	89,944	100,854
FUND BALANCE (DEFICIT)--End of Year	93,372	93,372	53,271	53,271	89,944
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)		93,372			

COUNTY OF CHAMPAIGN, ILLINOIS
SOLID WASTE MANAGEMENT FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
Cash	\$73,349	\$72,446
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	<u>73,349</u>	<u>72,446</u>
 <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	<u>0</u>	<u>0</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>73,349</u>	<u>72,446</u>
Total Fund Balance (Deficit)	<u>73,349</u>	<u>72,446</u>
Total Liabilities and Fund Balance	<u>73,349</u>	<u>72,446</u>

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, 2006

	2006				2005
	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	1,550	1,550	1,600	1,600	1,600
Charges for Services	0	0	0	0	0
Investment Earnings	3,394	3,394	1,800	1,800	2,195
Miscellaneous	0	0	0	0	0
Total Revenues	4,944	4,944	3,400	3,400	3,795
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	312	312	500	500	0
Services	632	632	1,178	2,775	30,075
Capital Outlay	0	0	0	0	0
Total Expenditures	944	944	1,678	3,275	30,075
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	4,000	4,000	1,722	125	(26,280)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(3,097)	(3,097)	(3,097)	(1,500)	(1,326)
Net Other Financing Sources (Uses)	(3,097)	(3,097)	(3,097)	(1,500)	(1,326)
NET CHANGE IN FUND BALANCE	903	903	(1,375)	(1,375)	(27,606)
FUND BALANCE (DEFICIT)--Beginning of Year	72,446	72,446	72,446	72,446	100,052
FUND BALANCE (DEFICIT)--End of Year	73,349	73,349	71,071	71,071	72,446
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)		73,349			

COUNTY OF CHAMPAIGN, ILLINOIS
ANIMAL CONTROL FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
Cash	\$95,964	\$62,732
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	912	17,812
Accrued Interest	0	0
Other	1,275	1,581
Due From Other Funds	0	0
	<u>0</u>	<u>0</u>
Total Assets	<u>98,151</u>	<u>82,125</u>
<u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	7,584	6,944
Accounts Payable	16,805	7,339
Intergovernmental Payable	0	0
Due To Other Funds	19,875	11,711
Funds Held For Others	0	0
Deferred Revenues	0	0
	<u>0</u>	<u>0</u>
Total Liabilities	<u>44,264</u>	<u>25,994</u>
FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>53,887</u>	<u>56,131</u>
Total Fund Balance (Deficit)	<u>53,887</u>	<u>56,131</u>
Total Liabilities and Fund Balance	<u>98,151</u>	<u>82,125</u>

COUNTY OF CHAMPAIGN, ILLINOIS
ANIMAL CONTROL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

	2006				2005
	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	198,057	198,057	198,681	198,681	87,367
Fines & Forfeitures	4,245	4,245	15,000	15,000	7,515
Licenses & Permits	202,057	202,057	227,500	227,500	217,508
Charges for Services	40,923	40,923	42,200	42,200	1,640
Investment Earnings	2,854	2,854	1,000	1,000	1,774
Miscellaneous	10,109	10,109	9,979	0	10,000
Total Revenues	458,245	458,245	494,360	484,381	325,804
EXPENDITURES:					
Justice & Public Safety:					
Salaries	247,289	247,289	264,656	263,467	160,345
Fringe Benefits	74,848	74,848	90,982	92,171	41,730
Commodities	64,057	64,057	70,802	53,155	49,050
Services	67,051	59,469	70,817	59,360	61,932
Capital Outlay	7,244	7,244	7,335	15,100	15,462
Debt Service:					
Principal Retirement	0	0	10,684	18,266	0
Interest & Fiscal Charges	0	0	11,135	11,135	0
Total Expenditures	460,489	452,907	526,411	512,654	328,519
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,244)	5,338	(32,051)	(28,273)	(2,715)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	(7,582)	(9,472)	0	0
Net Other Financing Sources (Uses)	0	(7,582)	(9,472)	0	0
NET CHANGE IN FUND BALANCE	(2,244)	(2,244)	(41,523)	(28,273)	(2,715)
FUND BALANCE (DEFICIT)--Beginning of Year	56,131	56,131	56,131	56,131	58,846
FUND BALANCE (DEFICIT)--End of Year	53,887	53,887	14,608	27,858	56,131
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)		53,887			

COUNTY OF CHAMPAIGN, ILLINOIS
LAW LIBRARY FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
Cash	\$117,783	\$88,102
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
	<u>0</u>	<u>0</u>
Total Assets	<u>117,783</u>	<u>88,102</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	336	290
Accounts Payable	4,772	1,894
Intergovernmental Payable	0	0
Due To Other Funds	55	161
Funds Held For Others	0	0
Deferred Revenues	0	0
	<u>0</u>	<u>0</u>
Total Liabilities	<u>5,163</u>	<u>2,345</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>112,620</u>	<u>85,757</u>
Total Fund Balance (Deficit)	<u>112,620</u>	<u>85,757</u>
Total Liabilities and Fund Balance	<u>117,783</u>	<u>88,102</u>

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, 2006

	2006				2005
	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	67,740	67,740	66,000	66,000	70,151
Investment Earnings	4,410	4,410	225	225	1,758
Miscellaneous	20	20	0	0	493
Total Revenues	72,170	72,170	66,225	66,225	72,402
EXPENDITURES:					
Justice & Public Safety:					
Salaries	9,740	9,740	18,263	18,263	2,247
Fringe Benefits	1,558	1,558	8,475	8,475	358
Commodities	33,859	33,859	38,961	39,030	27,703
Services	150	150	819	750	235
Capital Outlay	0	0	0	0	1,119
Total Expenditures	45,307	45,307	66,518	66,518	31,662
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	26,863	26,863	(293)	(293)	40,740
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	26,863	26,863	(293)	(293)	40,740
FUND BALANCE (DEFICIT)--Beginning of Year	85,757	85,757	85,757	85,757	45,017
FUND BALANCE (DEFICIT)--End of Year	112,620	112,620	85,464	85,464	85,757
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		112,620			

COUNTY OF CHAMPAIGN, ILLINOIS
PUBLIC SAFETY SALES TAX FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2006 and 2005

	2006	2005
<u>ASSETS</u>		
Cash	\$51,404	\$990,913
Investments	5,555,000	4,145,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	354,751	349,449
Accrued Interest	65,544	42,517
Other	0	0
Due From Other Funds	0	0
Total Assets	6,026,699	5,527,879
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	115,237
Intergovernmental Payable	0	0
Due To Other Funds	722,519	241,774
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	722,519	357,011
 FUND BALANCE (DEFICIT):		
Reserved for Debt Service	1,195,898	1,545,848
Unreserved, Undesignated	4,108,282	3,625,020
Total Fund Balance (Deficit)	5,304,180	5,170,868
Total Liabilities and Fund Balance	6,026,699	5,527,879

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, 2006

	2006				2005
	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	4,220,430	4,220,430	4,163,784	4,163,784	4,034,116
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	201,488	201,488	96,383	96,383	123,792
Miscellaneous	1,521	1,521	0	0	0
Total Revenues	4,423,439	4,423,439	4,260,167	4,260,167	4,157,908
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	81
Services	258,250	437,733	760,542	686,559	746,779
Capital Outlay	0	0	72,570	120,270	229,333
Debt Service:					
Principal Retirement	750,505	750,505	750,506	697,279	254,328
Interest & Fiscal Charges	1,370,958	1,370,958	1,370,959	1,366,905	1,086,833
Total Expenditures	2,379,713	2,559,196	2,954,577	2,871,013	2,317,354
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,043,726	1,864,243	1,305,590	1,389,154	1,840,554
OTHER FINANCING SOURCES (USES):					
Sale of Refunding Bonds	0	0	0	0	18,440,000
Premium on Refunding Bonds	0	0	0	0	526,639
Payment to Bond Refunding Escrow Agent	0	0	0	0	(18,731,441)
Capital Lease Financing	0	0	0	0	164,108
Transfers In	53,000	53,000	78,000	0	0
Transfers Out	(1,963,414)	(1,783,931)	(1,797,322)	(1,797,362)	(1,921,046)
Net Other Financing Sources (Uses)	(1,910,414)	(1,730,931)	(1,719,322)	(1,797,362)	(1,521,740)
NET CHANGE IN FUND BALANCE	133,312	133,312	(413,732)	(408,208)	318,814
FUND BALANCE (DEFICIT)--Beginning of Year	5,170,868	5,170,868	5,170,868	5,170,868	4,852,054
FUND BALANCE (DEFICIT)--End of Year	5,304,180	5,304,180	4,757,136	4,762,660	5,170,868
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)		5,304,180			

COUNTY OF CHAMPAIGN, ILLINOIS
 DELINQUENCY PREVENTION GRANTS FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
Cash	\$101,736	\$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	 <u>101,736</u>	 <u>0</u>
 <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	 <u>0</u>	 <u>0</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>101,736</u>	<u>0</u>
 Total Fund Balance (Deficit)	 <u>101,736</u>	 <u>0</u>
 Total Liabilities and Fund Balance	 <u>101,736</u>	 <u>0</u>

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	3,048	3,048	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	3,048	3,048	0	0	0
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	80,795	80,795	179,483	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	80,795	80,795	179,483	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(77,747)	(77,747)	(179,483)	0	0
OTHER FINANCING SOURCES (USES):					
Transfers In	179,483	179,483	179,483	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	179,483	179,483	179,483	0	0
NET CHANGE IN FUND BALANCE	101,736	101,736	0	0	0
FUND BALANCE (DEFICIT)--Beginning of Year	0	0	0	0	0
FUND BALANCE (DEFICIT)--End of Year	101,736	101,736	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)		101,736			

COUNTY OF CHAMPAIGN, ILLINOIS
SHERIFF DRUG FORFEITURES FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2006 and 2005

	2006	2005
<u>ASSETS</u>		
Cash	\$62,813	\$22,142
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	1,000	0
Due From Other Funds	515	0
Total Assets	64,328	22,142
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	204
Accounts Payable	1,977	0
Intergovernmental Payable	2,529	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	4,506	204
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	59,822	21,938
Total Fund Balance (Deficit)	59,822	21,938
Total Liabilities and Fund Balance	64,328	22,142

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, 2006

	2006				2005
	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	30,429	30,429	15,000	15,000	7,016
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	1,791	1,791	450	450	654
Miscellaneous	4,715	4,715	0	0	0
Total Revenues	<u>36,935</u>	<u>36,935</u>	<u>15,450</u>	<u>15,450</u>	<u>7,670</u>
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	6,060	6,060	6,061	0	0
Services	11,731	11,731	27,838	35,000	7,937
Capital Outlay	1,101	1,101	1,101	0	6,006
Total Expenditures	<u>18,892</u>	<u>18,892</u>	<u>35,000</u>	<u>35,000</u>	<u>13,943</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>18,043</u>	<u>18,043</u>	<u>(19,550)</u>	<u>(19,550)</u>	<u>(6,273)</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	19,841	19,841	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	<u>19,841</u>	<u>19,841</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET CHANGE IN FUND BALANCE	37,884	37,884	(19,550)	(19,550)	(6,273)
FUND BALANCE (DEFICIT)--Beginning of Year	<u>21,938</u>	<u>21,938</u>	<u>21,938</u>	<u>21,938</u>	<u>28,211</u>
FUND BALANCE (DEFICIT)--End of Year	<u>59,822</u>	<u>59,822</u>	<u>2,388</u>	<u>2,388</u>	<u>21,938</u>
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)		<u>59,822</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT'S AUTOMATION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
Cash	\$181,630	\$176,287
Investments	150,000	150,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>64,739</u>	<u>0</u>
Total Assets	<u><u>396,369</u></u>	<u><u>326,287</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	1,589	1,345
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	22,993	25,180
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
Total Liabilities	<u>24,582</u>	<u>26,525</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>371,787</u>	<u>299,762</u>
Total Fund Balance (Deficit)	<u>371,787</u>	<u>299,762</u>
Total Liabilities and Fund Balance	<u><u>396,369</u></u>	<u><u>326,287</u></u>

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	161,991	161,991	150,000	150,000	156,429
Investment Earnings	11,416	11,416	6,000	6,000	7,012
Miscellaneous	0	0	0	0	0
Total Revenues	173,407	173,407	156,000	156,000	163,441
EXPENDITURES:					
Justice & Public Safety:					
Salaries	46,080	46,080	46,080	46,080	43,887
Fringe Benefits	7,419	7,419	13,660	13,660	7,321
Commodities	796	796	1,058	1,150	22
Services	111,826	111,826	114,592	94,500	79,044
Capital Outlay	0	0	0	20,000	0
Total Expenditures	166,121	166,121	175,390	175,390	130,274
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	7,286	7,286	(19,390)	(19,390)	33,167
OTHER FINANCING SOURCES (USES):					
Transfers In	64,739	64,739	64,379	64,379	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	64,739	64,739	64,379	64,379	0
NET CHANGE IN FUND BALANCE	72,025	72,025	44,989	44,989	33,167
FUND BALANCE (DEFICIT)--Beginning of Year	299,762	299,762	299,762	299,762	266,595
FUND BALANCE (DEFICIT)--End of Year	371,787	371,787	344,751	344,751	299,762
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)		371,787			

COUNTY OF CHAMPAIGN, ILLINOIS
CHILD SUPPORT SERVICES FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
Cash	\$184,653	\$147,186
Investments	225,000	225,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
 Total Assets	 <u><u>409,653</u></u>	 <u><u>372,186</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	730	0
Accounts Payable	3,573	99
Intergovernmental Payable	0	0
Due To Other Funds	4,391	4,630
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
 Total Liabilities	 <u><u>8,694</u></u>	 <u><u>4,729</u></u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>400,959</u>	<u>367,457</u>
 Total Fund Balance (Deficit)	 <u><u>400,959</u></u>	 <u><u>367,457</u></u>
 Total Liabilities and Fund Balance	 <u><u>409,653</u></u>	 <u><u>372,186</u></u>

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, 2006

	2006				2005
	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	61,895	61,895	60,000	60,000	63,278
Investment Earnings	15,891	15,891	10,000	10,000	10,254
Miscellaneous	0	0	0	0	0
Total Revenues	77,786	77,786	70,000	70,000	73,532
EXPENDITURES:					
Justice & Public Safety:					
Salaries	19,048	19,048	24,427	24,856	15,624
Fringe Benefits	7,923	7,923	9,404	8,975	7,060
Commodities	4,205	4,205	10,120	10,800	1,214
Services	13,108	13,108	23,630	22,950	12,982
Capital Outlay	0	0	15,000	15,000	0
Total Expenditures	44,284	44,284	82,581	82,581	36,880
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	33,502	33,502	(12,581)	(12,581)	36,652
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	33,502	33,502	(12,581)	(12,581)	36,652
FUND BALANCE (DEFICIT)--Beginning of Year	367,457	367,457	367,457	367,457	330,805
FUND BALANCE (DEFICIT)--End of Year	400,959	400,959	354,876	354,876	367,457
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)		400,959			

COUNTY OF CHAMPAIGN, ILLINOIS
 PROBATION SERVICES FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2006 and 2005

	2006	2005
<u>ASSETS</u>		
Cash	\$211,061	\$201,736
Investments	600,000	500,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	7,095	3,999
Other	0	0
Due From Other Funds	0	0
Total Assets	818,156	705,735
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	14,673	14,783
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	14,673	14,783
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	803,483	690,952
Total Fund Balance (Deficit)	803,483	690,952
Total Liabilities and Fund Balance	818,156	705,735

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, 2006

	2006				2005
	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	14,810	14,810	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	258,417	258,417	229,000	229,000	241,881
Investment Earnings	35,714	35,714	9,000	9,000	19,724
Miscellaneous	0	0	0	0	0
Total Revenues	308,941	308,941	238,000	238,000	261,605
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	36,656	36,656	55,088	55,100	32,179
Services	93,947	93,947	144,722	129,900	119,494
Capital Outlay	0	0	15,000	15,000	0
Total Expenditures	130,603	130,603	214,810	200,000	151,673
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	178,338	178,338	23,190	38,000	109,932
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(65,807)	(65,807)	(226,392)	(241,202)	(12,650)
Net Other Financing Sources (Uses)	(65,807)	(65,807)	(226,392)	(241,202)	(12,650)
NET CHANGE IN FUND BALANCE	112,531	112,531	(203,202)	(203,202)	97,282
FUND BALANCE (DEFICIT)--Beginning of Year	690,952	690,952	690,952	690,952	593,670
FUND BALANCE (DEFICIT)--End of Year	803,483	803,483	487,750	487,750	690,952
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)		803,483			

COUNTY OF CHAMPAIGN, ILLINOIS
STATE'S ATTORNEY DRUG FORFEITURES FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2006 and 2005

	2006	2005
<u>ASSETS</u>		
Cash	\$31,550	\$2,079
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	31,550	2,079
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	45	40
Intergovernmental Payable	0	0
Due To Other Funds	27,866	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	27,911	40
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	3,639	2,039
Total Fund Balance (Deficit)	3,639	2,039
 Total Liabilities and Fund Balance	 31,550	 2,079

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, 2006

	2006				2005
	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	29,313	29,313	29,313	12,000	12,428
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	794	794	0	0	233
Miscellaneous	0	0	0	0	0
Total Revenues	30,107	30,107	29,313	12,000	12,661
EXPENDITURES:					
Justice & Public Safety:					
Salaries	27,866	0	0	0	10,400
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	641	641	1,200	1,200	705
Capital Outlay	0	0	0	0	0
Total Expenditures	28,507	641	1,200	1,200	11,105
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,600	29,466	28,113	10,800	1,556
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	(27,866)	(27,866)	(10,800)	0
Net Other Financing Sources (Uses)	0	(27,866)	(27,866)	(10,800)	0
NET CHANGE IN FUND BALANCE	1,600	1,600	247	0	1,556
FUND BALANCE (DEFICIT)--Beginning of Year	2,039	2,039	2,039	2,039	483
FUND BALANCE (DEFICIT)--End of Year	3,639	3,639	2,286	2,039	2,039
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)		3,639			

COUNTY OF CHAMPAIGN, ILLINOIS
 COURTHOUSE MUSEUM FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2006 and 2005

	2006	2005
<u>ASSETS</u>		
Cash	\$31,204	\$15,030
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	31,204	15,030
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	30,000	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	30,000	0
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	1,204	15,030
Total Fund Balance (Deficit)	1,204	15,030
Total Liabilities and Fund Balance	31,204	15,030

COUNTY OF CHAMPAIGN, ILLINOIS
COURTHOUSE MUSEUM FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

	2006				2005
	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	1,174	1,174	0	0	30
Miscellaneous	15,000	15,000	0	0	15,000
Total Revenues	16,174	16,174	0	0	15,030
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	30,000	30,000	30,000	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	30,000	30,000	30,000	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(13,826)	(13,826)	(30,000)	0	15,030
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	(13,826)	(13,826)	(30,000)	0	15,030
FUND BALANCE (DEFICIT)--Beginning of Year	15,030	15,030	15,030	15,030	0
FUND BALANCE (DEFICIT)--End of Year	1,204	1,204	(14,970)	15,030	15,030
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)		1,204			

COUNTY OF CHAMPAIGN, ILLINOIS
 JAIL COMMISSARY FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2006 and 2005

	2006	2005
<u>ASSETS</u>		
Cash	\$244,311	\$227,457
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	1,351	682
Due From Other Funds	0	0
Total Assets	245,662	228,139
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	923	1,761
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	923	1,761
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	244,739	226,378
Total Fund Balance (Deficit)	244,739	226,378
Total Liabilities and Fund Balance	245,662	228,139

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, 2006

	2006				2005
	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	10,735	10,735	2,300	2,300	5,739
Miscellaneous	86,478	86,478	104,000	104,000	101,045
Total Revenues	97,213	97,213	106,300	106,300	106,784
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	1,053	0	0
Fringe Benefits	0	0	0	0	0
Commodities	71,230	71,230	81,354	86,100	78,384
Services	7,622	7,622	7,623	3,930	5,317
Capital Outlay	0	0	0	0	0
Total Expenditures	78,852	78,852	90,030	90,030	83,701
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	18,361	18,361	16,270	16,270	23,083
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	18,361	18,361	16,270	16,270	23,083
FUND BALANCE (DEFICIT)--Beginning of Year	226,378	226,378	226,378	226,378	203,295
FUND BALANCE (DEFICIT)--End of Year	244,739	244,739	242,648	242,648	226,378
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)		244,739			

COUNTY OF CHAMPAIGN, ILLINOIS
ARRESTEES' MEDICAL COSTS FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2006 and 2005

	2006	2005
<u>ASSETS</u>		
Cash	\$39,522	\$18,814
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
 Total Assets	 39,522	 18,814
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
 Total Liabilities	 0	 0
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	39,522	18,814
 Total Fund Balance (Deficit)	 39,522	 18,814
 Total Liabilities and Fund Balance	 39,522	 18,814

COUNTY OF CHAMPAIGN, ILLINOIS
ARRESTEES' 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, 2006

	2006				2005
	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	26,872	26,872	26,800	26,800	24,452
Investment Earnings	1,190	1,190	200	200	485
Miscellaneous	0	0	0	0	0
Total Revenues	<u>28,062</u>	<u>28,062</u>	<u>27,000</u>	<u>27,000</u>	<u>24,937</u>
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	7,354	7,354	38,000	38,000	22,111
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	<u>7,354</u>	<u>7,354</u>	<u>38,000</u>	<u>38,000</u>	<u>22,111</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>20,708</u>	<u>20,708</u>	<u>(11,000)</u>	<u>(11,000)</u>	<u>2,826</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	20,708	20,708	(11,000)	(11,000)	2,826
FUND BALANCE (DEFICIT)--Beginning of Year	<u>18,814</u>	<u>18,814</u>	<u>18,814</u>	<u>18,814</u>	<u>15,988</u>
FUND BALANCE (DEFICIT)--End of Year	<u>39,522</u>	<u>39,522</u>	<u>7,814</u>	<u>7,814</u>	<u>18,814</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>39,522</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
INTERAGENCY TASK FORCE FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2006 and 2005

	2006	2005
<u>ASSETS</u>		
Cash	\$0	\$21,634
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	21,634
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	2,529
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	0	2,529
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	0	19,105
Total Fund Balance (Deficit)	0	19,105
Total Liabilities and Fund Balance	0	21,634

COUNTY OF CHAMPAIGN, ILLINOIS
INTERAGENCY TASK FORCE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

	2006				2005
	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	736	736	250	250	553
Miscellaneous	0	0	0	0	0
Total Revenues	736	736	250	250	553
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	736	736	250	250	553
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(19,841)	(19,841)	(23,000)	0	0
Net Other Financing Sources (Uses)	(19,841)	(19,841)	(23,000)	0	0
NET CHANGE IN FUND BALANCE	(19,105)	(19,105)	(22,750)	250	553
FUND BALANCE (DEFICIT)--Beginning of Year	19,105	19,105	19,105	19,105	18,552
FUND BALANCE (DEFICIT)--End of Year	0	0	(3,645)	19,355	19,105
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		0			

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT DOCUMENT STORAGE FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2006 and 2005

	2006	2005
<u>ASSETS</u>		
Cash	\$360,726	\$356,218
Investments	325,000	325,000
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	 685,726	 681,218
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	2,312	913
Accounts Payable	3,779	35,402
Intergovernmental Payable	0	0
Due To Other Funds	1,108	820
Funds Held For Others	0	0
Deferred Revenues	0	0
 Total Liabilities	 7,199	 37,135
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	678,527	644,083
 Total Fund Balance (Deficit)	 678,527	 644,083
 Total Liabilities and Fund Balance	 685,726	 681,218

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	161,457	161,457	150,000	150,000	156,239
Investment Earnings	29,305	29,305	16,000	16,000	16,202
Miscellaneous	0	0	0	0	0
Total Revenues	190,762	190,762	166,000	166,000	172,441
EXPENDITURES:					
Justice & Public Safety:					
Salaries	56,798	56,798	62,718	62,718	18,788
Fringe Benefits	17,405	17,405	27,792	27,792	6,488
Commodities	1,246	1,246	4,050	4,050	0
Services	78,816	78,816	85,200	68,700	60,158
Capital Outlay	2,053	2,053	33,500	50,000	7,000
Total Expenditures	156,318	156,318	213,260	213,260	92,434
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	34,444	34,444	(47,260)	(47,260)	80,007
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	34,444	34,444	(47,260)	(47,260)	80,007
FUND BALANCE (DEFICIT)--Beginning of Year	644,083	644,083	644,083	644,083	564,076
FUND BALANCE (DEFICIT)--End of Year	678,527	678,527	596,823	596,823	644,083
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)		678,527			

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT SERVICES DRUG FORFEITURES FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2006 and 2005

	2006	2005
<u>ASSETS</u>		
Cash	\$1,853	\$1,771
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	1,853	1,771
 <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	1,853	1,771
Total Fund Balance (Deficit)	1,853	1,771
Total Liabilities and Fund Balance	1,853	1,771

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT SERVICES DRUG FORFEITURES FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

	2006				2005
	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	500	500	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	82	82	35	35	45
Miscellaneous	0	0	0	0	0
Total Revenues	82	82	535	535	45
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	1,700	1,700	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	1,700	1,700	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	82	82	(1,165)	(1,165)	45
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	82	82	(1,165)	(1,165)	45
FUND BALANCE (DEFICIT)--Beginning of Year	1,771	1,771	1,771	1,771	1,726
FUND BALANCE (DEFICIT)--End of Year	1,853	1,853	606	606	1,771
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)		1,853			

COUNTY OF CHAMPAIGN, ILLINOIS
 DOMESTIC VIOLENCE PROSECUTION GRANT FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2006 and 2005

	2006	2005
<u>ASSETS</u>		
Cash	\$0	\$7,859
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	32,750
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	0	40,609
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	4,775
Accounts Payable	0	118
Intergovernmental Payable	0	0
Due To Other Funds	0	24,134
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	0	29,027
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	0	11,582
Total Fund Balance (Deficit)	0	11,582
Total Liabilities and Fund Balance	0	40,609

COUNTY OF CHAMPAIGN, ILLINOIS
DOMESTIC VIOLENCE PROSECUTION GRANT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

	2006				2005
	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	41,390	41,390	62,541	62,541	213,750
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	104	104	0	0	60
Miscellaneous	0	0	0	0	0
Total Revenues	41,494	41,494	62,541	62,541	213,810
EXPENDITURES:					
Justice & Public Safety:					
Salaries	33,570	33,570	39,004	39,004	158,002
Fringe Benefits	10,959	10,959	13,087	13,087	44,597
Commodities	104	104	104	4,100	680
Services	3,041	3,041	3,042	6,350	5,502
Capital Outlay	0	0	0	0	0
Total Expenditures	47,674	47,674	55,237	62,541	208,781
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(6,180)	(6,180)	7,304	0	5,029
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(5,402)	(5,402)	(7,304)	0	0
Net Other Financing Sources (Uses)	(5,402)	(5,402)	(7,304)	0	0
NET CHANGE IN FUND BALANCE	(11,582)	(11,582)	0	0	5,029
FUND BALANCE (DEFICIT)--Beginning of Year	11,582	11,582	11,582	11,582	6,553
FUND BALANCE (DEFICIT)--End of Year	0	0	11,582	11,582	11,582
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
VICTIM ADVOCACY GRANT FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
Cash	\$1,980	\$3,686
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	<u>1,980</u>	<u>3,686</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	1,370	1,182
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	0	10,000
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	<u>1,370</u>	<u>11,182</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>610</u>	<u>(7,496)</u>
Total Fund Balance (Deficit)	<u>610</u>	<u>(7,496)</u>
Total Liabilities and Fund Balance	<u>1,980</u>	<u>3,686</u>

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, 2006

	2006				2005
	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	42,629	42,629	34,209	34,209	26,119
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	29	29	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	42,658	42,658	34,209	34,209	26,119
EXPENDITURES:					
Justice & Public Safety:					
Salaries	39,718	39,718	40,109	40,109	38,563
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	39,718	39,718	40,109	40,109	38,563
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,940	2,940	(5,900)	(5,900)	(12,444)
OTHER FINANCING SOURCES (USES):					
Transfers In	5,166	5,166	6,400	6,400	4,170
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	5,166	5,166	6,400	6,400	4,170
NET CHANGE IN FUND BALANCE	8,106	8,106	500	500	(8,274)
FUND BALANCE (DEFICIT)--Beginning of Year	(7,496)	(7,496)	(7,496)	(7,496)	778
FUND BALANCE (DEFICIT)--End of Year	610	610	(6,996)	(6,996)	(7,496)
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)		610			

COUNTY OF CHAMPAIGN, ILLINOIS
 JUVENILE INTERVENTION SERVICES FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2006 and 2005

	2006	2005
<u>ASSETS</u>		
Cash	\$22,081	\$21,841
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	22,081	21,841
 <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	22,081	21,841
Total Fund Balance (Deficit)	22,081	21,841
Total Liabilities and Fund Balance	22,081	21,841

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, 2006

	2006				2005
	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	990	990	350	350	551
Miscellaneous	0	0	0	0	0
Total Revenues	<u>990</u>	<u>990</u>	<u>350</u>	<u>350</u>	<u>551</u>
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	750	750	20,000	20,000	0
Capital Outlay	0	0	0	0	0
Total Expenditures	<u>750</u>	<u>750</u>	<u>20,000</u>	<u>20,000</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>240</u>	<u>240</u>	<u>(19,650)</u>	<u>(19,650)</u>	<u>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	240	240	(19,650)	(19,650)	551
FUND BALANCE (DEFICIT)--Beginning of Year	<u>21,841</u>	<u>21,841</u>	<u>21,841</u>	<u>21,841</u>	<u>21,290</u>
FUND BALANCE (DEFICIT)--End of Year	<u>22,081</u>	<u>22,081</u>	<u>2,191</u>	<u>2,191</u>	<u>21,841</u>
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)		<u>22,081</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
CHILD ADVOCACY CENTER FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2006 and 2005

	2006	2005
<u>ASSETS</u>		
Cash	\$39,363	\$22,372
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	966	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	3,850
Total Assets	40,329	26,222
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	2,633	2,281
Accounts Payable	8,726	7,751
Intergovernmental Payable	0	0
Due To Other Funds	1,236	1,902
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	12,595	11,934
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	27,734	14,288
Total Fund Balance (Deficit)	27,734	14,288
Total Liabilities and Fund Balance	40,329	26,222

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, 2006

	2006				2005
	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	242,283	242,283	219,837	210,817	204,967
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	1,171	1,171	0	0	627
Miscellaneous	3,101	3,101	1,500	1,000	0
Total Revenues	246,555	246,555	221,337	211,817	205,594
EXPENDITURES:					
Justice & Public Safety:					
Salaries	79,011	79,011	79,012	77,712	74,424
Fringe Benefits	22,291	22,291	22,819	24,119	20,587
Commodities	4,406	4,406	5,903	4,200	3,000
Services	125,051	125,051	127,679	108,717	116,065
Capital Outlay	2,350	2,350	2,355	7,500	7,021
Total Expenditures	233,109	233,109	237,768	222,248	221,097
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	13,446	13,446	(16,431)	(10,431)	(15,503)
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	13,446	13,446	(16,431)	(10,431)	(15,503)
FUND BALANCE (DEFICIT)--Beginning of Year	14,288	14,288	14,288	14,288	29,791
FUND BALANCE (DEFICIT)--End of Year	27,734	27,734	(2,143)	3,857	14,288
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		27,734			

COUNTY OF CHAMPAIGN, ILLINOIS
 JUVENILE INFORMATION SHARING SYSTEM GRANT FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
Cash	\$3,058	\$17,039
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	1,960	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	<u>5,018</u>	<u>17,039</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	5,897	23,150
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	<u>5,897</u>	<u>23,150</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>(879)</u>	<u>(6,111)</u>
Total Fund Balance (Deficit)	<u>(879)</u>	<u>(6,111)</u>
Total Liabilities and Fund Balance	<u>5,018</u>	<u>17,039</u>

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, 2006

	2006				2005
	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	27,445	27,445	23,661	23,661	52,546
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	167	167	0	0	401
Miscellaneous	0	0	0	0	620
Total Revenues	27,612	27,612	23,661	23,661	53,567
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	1,679	1,679	1,679	0	7,356
Services	17,188	17,188	17,998	26,027	24,237
Capital Outlay	5,897	5,897	6,350	0	32,092
Total Expenditures	24,764	24,764	26,027	26,027	63,685
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,848	2,848	(2,366)	(2,366)	(10,118)
OTHER FINANCING SOURCES (USES):					
Transfers In	2,384	2,384	2,366	2,366	1,800
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	2,384	2,384	2,366	2,366	1,800
NET CHANGE IN FUND BALANCE	5,232	5,232	0	0	(8,318)
FUND BALANCE (DEFICIT)--Beginning of Year	(6,111)	(6,111)	(6,111)	(6,111)	2,207
FUND BALANCE (DEFICIT)--End of Year	(879)	(879)	(6,111)	(6,111)	(6,111)
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)		(879)			

COUNTY OF CHAMPAIGN, ILLINOIS
 JUVENILE OFFENDER EQUIPMENT GRANT FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
Cash	\$453	\$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	<u>453</u>	<u>0</u>
<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	<u>0</u>	<u>0</u>
FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>453</u>	<u>0</u>
Total Fund Balance (Deficit)	<u>453</u>	<u>0</u>
Total Liabilities and Fund Balance	<u>453</u>	<u>0</u>

COUNTY OF CHAMPAIGN, ILLINOIS
 JUVENILE OFFENDER EQUIPMENT GRANT FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	4,042	4,042	4,042	0	9,253
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	30	30	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	4,072	4,072	4,042	0	9,253
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	1,227
Services	4,042	3,850	4,299	0	777
Capital Outlay	0	0	0	0	8,099
Total Expenditures	4,042	3,850	4,299	0	10,103
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	30	222	(257)	0	(850)
OTHER FINANCING SOURCES (USES):					
Transfers In	423	423	449	0	850
Transfers Out	0	(192)	(192)	0	0
Net Other Financing Sources (Uses)	423	231	257	0	850
NET CHANGE IN FUND BALANCE	453	453	0	0	0
FUND BALANCE (DEFICIT)--Beginning of Year	0	0	0	0	0
FUND BALANCE (DEFICIT)--End of Year	453	453	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)		453			

COUNTY OF CHAMPAIGN, ILLINOIS
DEFENSE SERVICES GRANT FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
Cash	\$1,890	\$9,238
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	10,638
Total Assets	<u>1,890</u>	<u>19,876</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	1,553
Accounts Payable	1,452	30
Intergovernmental Payable	0	0
Due To Other Funds	438	1,229
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	<u>1,890</u>	<u>2,812</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>0</u>	<u>17,064</u>
Total Fund Balance (Deficit)	<u>0</u>	<u>17,064</u>
Total Liabilities and Fund Balance	<u>1,890</u>	<u>19,876</u>

COUNTY OF CHAMPAIGN, ILLINOIS
 DEFENSE SERVICES GRANT FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

	2006				2005
	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	18,411	18,411	29,871	29,871	50,603
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	279	279	0	0	104
Miscellaneous	0	0	0	0	0
Total Revenues	18,690	18,690	29,871	29,871	50,707
EXPENDITURES:					
Justice & Public Safety:					
Salaries	26,705	26,705	33,290	35,539	50,641
Fringe Benefits	6,715	6,715	8,184	8,081	12,830
Commodities	0	0	50	50	0
Services	1,896	1,896	1,906	240	360
Capital Outlay	0	0	0	0	0
Total Expenditures	35,316	35,316	43,430	43,910	63,831
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(16,626)	(16,626)	(13,559)	(14,039)	(13,124)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	13,273	13,273	28,400
Transfers Out	(438)	(438)	(480)	0	0
Net Other Financing Sources (Uses)	(438)	(438)	12,793	13,273	28,400
NET CHANGE IN FUND BALANCE	(17,064)	(17,064)	(766)	(766)	15,276
FUND BALANCE (DEFICIT)--Beginning of Year	17,064	17,064	17,064	17,064	1,788
FUND BALANCE (DEFICIT)--End of Year	0	0	16,298	16,298	17,064
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
 DRUG COURTS PROGRAM GRANT FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2006 and 2005

	2006	2005
<u>ASSETS</u>		
Cash	\$35	\$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	35	0
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	0	0
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	35	0
Total Fund Balance (Deficit)	35	0
Total Liabilities and Fund Balance	35	0

COUNTY OF CHAMPAIGN, ILLINOIS
 DRUG COURTS PROGRAM GRANT FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

	2006				2005
	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	70,769	70,769	143,836	143,836	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	31	31	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	<u>70,800</u>	<u>70,800</u>	<u>143,836</u>	<u>143,836</u>	<u>0</u>
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	70,765	70,765	143,836	143,836	0
Capital Outlay	0	0	0	0	0
Total Expenditures	<u>70,765</u>	<u>70,765</u>	<u>143,836</u>	<u>143,836</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>35</u>	<u>35</u>	<u>0</u>	<u>0</u>	<u>0</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	35	35	0	0	0
FUND BALANCE (DEFICIT)--Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE (DEFICIT)--End of Year	<u>35</u>	<u>35</u>	<u>0</u>	<u>0</u>	<u>0</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>35</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
SHERIFF EQUIPMENT GRANT FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
Cash	\$0	\$17,085
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	<u>2,963</u>	<u>0</u>
 Total Assets	 <u><u>2,963</u></u>	 <u><u>17,085</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	1,690	0
Intergovernmental Payable	0	0
Due To Other Funds	515	0
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
 Total Liabilities	 <u>2,205</u>	 <u>0</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>758</u>	<u>17,085</u>
 Total Fund Balance (Deficit)	 <u>758</u>	 <u>17,085</u>
 Total Liabilities and Fund Balance	 <u><u>2,963</u></u>	 <u><u>17,085</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
 SHERIFF EQUIPMENT GRANT FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

	2006				2005
	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	9,287	9,287	9,287	0	12,792
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	322	322	0	0	29
Miscellaneous	0	0	0	0	0
Total Revenues	9,609	9,609	9,287	0	12,821
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	2,526	2,526	2,526	0	0
Services	579	579	579	0	0
Capital Outlay	25,794	25,794	26,333	0	0
Total Expenditures	28,899	28,899	29,438	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(19,290)	(19,290)	(20,151)	0	12,821
OTHER FINANCING SOURCES (USES):					
Transfers In	2,963	2,963	3,095	0	4,264
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	2,963	2,963	3,095	0	4,264
NET CHANGE IN FUND BALANCE	(16,327)	(16,327)	(17,056)	0	17,085
FUND BALANCE (DEFICIT)--Beginning of Year	17,085	17,085	17,085	17,085	0
FUND BALANCE (DEFICIT)--End of Year	758	758	29	17,085	17,085
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)		758			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY PUBLIC HEALTH FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
Cash	\$465,122	\$208,632
Investments	250,000	375,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	776,730	728,111
Intergovernmental	0	5,726
Accrued Interest	1,525	458
Other	44,425	0
Due From Other Funds	0	145,500
 Total Assets	 <u>1,537,802</u>	 <u>1,463,427</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	218,080	247,420
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	776,730	728,111
 Total Liabilities	 <u>994,810</u>	 <u>975,531</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	542,992	487,896
 Total Fund Balance (Deficit)	 <u>542,992</u>	 <u>487,896</u>
 Total Liabilities and Fund Balance	 <u>1,537,802</u>	 <u>1,463,427</u>

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$733,619	\$733,619	\$733,318	\$733,318	\$690,952
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	252,631	252,631	219,732	218,732	255,366
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	179,460	179,460	158,000	158,000	126,612
Charges for Services	0	0	18,648	18,648	0
Investment Earnings	23,077	23,077	10,000	10,000	15,095
Miscellaneous	0	0	0	0	0
Total Revenues	1,188,787	1,188,787	1,139,698	1,138,698	1,088,025
EXPENDITURES:					
Health:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	369	369	370	0	0
Services	1,278,822	1,278,822	1,336,912	1,336,282	1,193,870
Capital Outlay	0	0	0	0	0
Total Expenditures	1,279,191	1,279,191	1,337,282	1,336,282	1,193,870
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(90,404)	(90,404)	(197,584)	(197,584)	(105,845)
OTHER FINANCING SOURCES (USES):					
Transfers In	145,500	145,500	145,500	145,500	145,500
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	145,500	145,500	145,500	145,500	145,500
NET CHANGE IN FUND BALANCE	55,096	55,096	(52,084)	(52,084)	39,655
FUND BALANCE (DEFICIT)--Beginning of Year	487,896	487,896	487,896	487,896	448,241
FUND BALANCE (DEFICIT)--End of Year	542,992	542,992	435,812	435,812	487,896
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)		542,992			

COUNTY OF CHAMPAIGN, ILLINOIS
 HEAD START PROGRAM FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
Cash	\$424,834	\$354,240
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	552,309	313,715
Accrued Interest	0	0
Other	1,352	1,504
Due From Other Funds	<u>0</u>	<u>0</u>
 Total Assets	 <u><u>978,495</u></u>	 <u><u>669,459</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	88,481	69,365
Accounts Payable	100,148	59,869
Intergovernmental Payable	0	0
Due To Other Funds	143,787	150,412
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
 Total Liabilities	 <u><u>332,416</u></u>	 <u><u>279,646</u></u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>646,079</u>	<u>389,813</u>
 Total Fund Balance (Deficit)	 <u><u>646,079</u></u>	 <u><u>389,813</u></u>
 Total Liabilities and Fund Balance	 <u><u>978,495</u></u>	 <u><u>669,459</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
HEAD START PROGRAM FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	4,763,262	4,763,262	7,836,100	6,844,600	4,157,199
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	30,336	30,336	140,000	140,000	36,421
Investment Earnings	20,688	20,688	15,500	15,500	12,174
Miscellaneous	4,131	4,131	5,700	5,700	18,087
Total Revenues	4,818,417	4,818,417	7,997,300	7,005,800	4,223,881
EXPENDITURES:					
Education:					
Salaries	2,252,487	2,252,487	3,485,657	3,028,200	2,229,608
Fringe Benefits	683,571	683,571	1,058,251	907,350	654,473
Commodities	214,533	214,533	416,552	374,525	167,429
Services	1,353,218	1,353,218	2,290,200	2,059,885	1,108,073
Capital Outlay	46,612	46,612	195,700	208,000	43,008
Total Expenditures	4,550,421	4,550,421	7,446,360	6,577,960	4,202,591
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	267,996	267,996	550,940	427,840	21,290
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(11,730)	(11,730)	(24,800)	0	(4,888)
Net Other Financing Sources (Uses)	(11,730)	(11,730)	(24,800)	0	(4,888)
NET CHANGE IN FUND BALANCE	256,266	256,266	526,140	427,840	16,402
FUND BALANCE (DEFICIT)--Beginning of Year	389,813	389,813	389,813	389,813	373,411
FUND BALANCE (DEFICIT)--End of Year	646,079	646,079	915,953	817,653	389,813
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)		646,079			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY HIGHWAY FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
Cash	\$560,964	\$814,982
Investments	0	250,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,630,538	1,529,853
Intergovernmental	5,014	0
Accrued Interest	0	10
Other	1	7
Due From Other Funds	<u>11,532</u>	<u>2,205</u>
Total Assets	<u><u>2,208,049</u></u>	<u><u>2,597,057</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	31,779	29,075
Accounts Payable	28,791	248,060
Intergovernmental Payable	0	0
Due To Other Funds	84,841	69,405
Funds Held For Others	0	0
Deferred Revenues	<u>1,630,538</u>	<u>1,529,853</u>
Total Liabilities	<u>1,775,949</u>	<u>1,876,393</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>432,100</u>	<u>720,664</u>
Total Fund Balance (Deficit)	<u>432,100</u>	<u>720,664</u>
Total Liabilities and Fund Balance	<u><u>2,208,049</u></u>	<u><u>2,597,057</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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$1,539,304	\$1,539,304	\$1,540,175	\$1,540,175	\$1,450,001
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	250,000	250,000	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	310,483	310,483	550,000	550,000	307,304
Investment Earnings	21,485	21,485	10,000	10,000	47,050
Miscellaneous	74,049	74,049	0	0	1,488
Total Revenues	1,945,321	1,945,321	2,350,175	2,350,175	1,805,843
EXPENDITURES:					
Highways & Bridges:					
Salaries	1,038,349	1,038,349	1,116,277	1,116,277	998,992
Fringe Benefits	195,027	195,027	238,173	254,873	153,540
Commodities	147,044	147,044	153,770	114,800	123,649
Services	239,302	239,302	260,930	259,800	295,837
Capital Outlay	564,163	564,163	659,883	225,500	1,641,685
Total Expenditures	2,183,885	2,183,885	2,429,033	1,971,250	3,213,703
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(238,564)	(238,564)	(78,858)	378,925	(1,407,860)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	198,840
Transfers Out	(50,000)	(50,000)	(600,000)	(600,000)	0
Net Other Financing Sources (Uses)	(50,000)	(50,000)	(600,000)	(600,000)	198,840
NET CHANGE IN FUND BALANCE	(288,564)	(288,564)	(678,858)	(221,075)	(1,209,020)
FUND BALANCE (DEFICIT)--Beginning of Year	720,664	720,664	720,664	720,664	1,929,684
FUND BALANCE (DEFICIT)--End of Year	432,100	432,100	41,806	499,589	720,664
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)		432,100			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY BRIDGE FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2006 and 2005

	2006	2005
<u>ASSETS</u>		
Cash	\$572,045	\$681,042
Investments	1,500,000	1,100,000
Receivables. Net of Uncollectible Amounts:		
Property Taxes	827,128	777,198
Intergovernmental	0	30,071
Accrued Interest	0	13
Other	0	0
Due From Other Funds	0	0
Total Assets	2,899,173	2,588,324
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	52,581	6,046
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	827,128	777,198
Total Liabilities	879,709	783,244
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	2,019,464	1,805,080
Total Fund Balance (Deficit)	2,019,464	1,805,080
Total Liabilities and Fund Balance	2,899,173	2,588,324

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$781,650	\$781,650	\$782,442	\$782,442	\$736,347
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	11,434	11,434	0	0	30,071
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	86,588	86,588	15,000	15,000	40,755
Miscellaneous	1,150	1,150	0	0	1,285
Total Revenues	880,822	880,822	797,442	797,442	808,458
EXPENDITURES:					
Highways & Bridges:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	158,061	158,061	161,800	88,000	72,967
Capital Outlay	508,377	508,377	647,300	721,100	392,399
Total Expenditures	666,438	666,438	809,100	809,100	465,366
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	214,384	214,384	(11,658)	(11,658)	343,092
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	214,384	214,384	(11,658)	(11,658)	343,092
FUND BALANCE (DEFICIT)--Beginning of Year	1,805,080	1,805,080	1,805,080	1,805,080	1,461,988
FUND BALANCE (DEFICIT)--End of Year	2,019,464	2,019,464	1,793,422	1,793,422	1,805,080
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)		2,019,464			

COUNTY OF CHAMPAIGN, ILLINOIS
HIGHWAY FEDERAL AID MATCHING FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2006 and 2005

	2006	2005
<u>ASSETS</u>		
Cash	\$288,165	\$378,097
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	5,929	5,454
Intergovernmental	0	0
Accrued Interest	0	7
Other	0	0
Due From Other Funds	0	0
Total Assets	294,094	383,558
 <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	5,929	5,454
Total Liabilities	5,929	5,454
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	288,165	378,104
Total Fund Balance (Deficit)	288,165	378,104
Total Liabilities and Fund Balance	294,094	383,558

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$6,539	\$6,539	\$5,491	\$5,491	\$6,174
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	4,587
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	16,034	16,034	10,000	10,000	12,126
Miscellaneous	0	0	0	0	0
Total Revenues	22,573	22,573	15,491	15,491	22,887
EXPENDITURES:					
Highways & Bridges:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	590	590	600	0	12,741
Capital Outlay	111,922	111,922	374,400	375,000	0
Total Expenditures	112,512	112,512	375,000	375,000	12,741
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(89,939)	(89,939)	(359,509)	(359,509)	10,146
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	(89,939)	(89,939)	(359,509)	(359,509)	10,146
FUND BALANCE (DEFICIT)--Beginning of Year	378,104	378,104	378,104	378,104	367,958
FUND BALANCE (DEFICIT)--End of Year	288,165	288,165	18,595	18,595	378,104
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)		288,165			

COUNTY OF CHAMPAIGN, ILLINOIS
 CAPITAL EQUIPMENT REPLACEMENT FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2006 and 2005

	2006	2005
<u>ASSETS</u>		
Cash	\$1,068,342	\$366,051
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	114,950	522,635
Total Assets	1,183,292	888,686
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	64,739	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	64,739	0
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	1,118,553	888,686
Total Fund Balance (Deficit)	1,118,553	888,686
Total Liabilities and Fund Balance	1,183,292	888,686

COUNTY OF CHAMPAIGN, ILLINOIS
 CAPITAL EQUIPMENT REPLACEMENT FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

	2006				2005
	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	32,583	32,583	0	0	16,097
Miscellaneous	1,331	1,331	0	0	720
Total Revenues	33,914	33,914	0	0	16,817
EXPENDITURES:					
General Government:					
Commodities	11,907	11,907	26,925	25,430	22,603
Services	71,696	71,696	71,956	259	9,163
Capital Outlay	35,458	35,458	140,363	196,155	66,230
Justice & Public Safety:					
Commodities	4,908	4,908	40,318	40,384	41,411
Services	994	994	1,788	1,788	5,723
Capital Outlay	121,415	121,415	302,944	310,348	427,289
Development:					
Commodities	2,804	2,804	2,805	0	0
Capital Outlay	2,993	2,993	31,257	34,062	0
Total Expenditures	252,175	252,175	618,356	608,426	572,419
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(218,261)	(218,261)	(618,356)	(608,426)	(555,602)
OTHER FINANCING SOURCES (USES):					
Transfers In	512,867	512,867	518,491	518,491	532,635
Transfers Out	(64,739)	(64,739)	(71,849)	(64,379)	0
Net Other Financing Sources (Uses)	448,128	448,128	446,642	454,112	532,635
NET CHANGE IN FUND BALANCE	229,867	229,867	(171,714)	(154,314)	(22,967)
FUND BALANCE (DEFICIT)--Beginning of Year	888,686	888,686	888,686	888,686	911,653
FUND BALANCE (DEFICIT)--End of Year	1,118,553	1,118,553	716,972	734,372	888,686
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)		1,118,553			

COUNTY OF CHAMPAIGN, ILLINOIS
TORT IMMUNITY FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2006 and 2005

	2006	2005
<u>ASSETS</u>		
Cash	\$483,763	\$208,343
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	861,439	561,764
Intergovernmental	26	26
Accrued Interest	0	0
Other	0	0
Due From Other Funds	107,498	1,029
Total Assets	1,452,726	771,162
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	633,674	420,411
Funds Held For Others	0	0
Deferred Revenues	861,439	561,764
Total Liabilities	1,495,113	982,175
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	(42,387)	(211,013)
Total Fund Balance (Deficit)	(42,387)	(211,013)
Total Liabilities and Fund Balance	1,452,726	771,162

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$565,492	\$565,492	\$567,131	\$567,131	\$532,128
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	7,094	7,094	2,500	2,500	4,198
Miscellaneous	0	0	0	0	0
Total Revenues	572,586	572,586	569,631	569,631	536,326
EXPENDITURES:					
General Government:					
Fringe Benefits	98,482	99,112	99,194	88,982	69,253
Commodities	0	0	83	100	25
Services	69,503	69,503	69,617	37,026	58,633
Justice & Public Safety:					
Fringe Benefits	400,454	400,454	400,789	359,526	349,094
Services	591,257	591,257	592,231	314,974	336,039
Development:					
Fringe Benefits	3,221	3,221	3,224	2,892	2,304
Total Expenditures	1,162,917	1,163,547	1,165,138	803,500	815,348
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(590,331)	(590,961)	(595,507)	(233,869)	(279,022)
OTHER FINANCING SOURCES (USES):					
Transfers In	758,957	759,587	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	758,957	759,587	0	0	0
NET CHANGE IN FUND BALANCE	168,626	168,626	(595,507)	(233,869)	(279,022)
FUND BALANCE (DEFICIT)--Beginning of Year	(211,013)	(211,013)	(211,013)	(211,013)	68,009
FUND BALANCE (DEFICIT)--End of Year	(42,387)	(42,387)	(806,520)	(444,882)	(211,013)
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)		(42,387)			

COUNTY OF CHAMPAIGN, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
Cash	\$298,923	\$537,674
Investments	1,050,000	480,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	2,264,277	2,214,663
Intergovernmental	841	1,753
Accrued Interest	3,187	2,251
Other	0	1,444
Due From Other Funds	<u>68,762</u>	<u>102,468</u>
 Total Assets	 <u><u>3,685,990</u></u>	 <u><u>3,340,253</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	100,138	84,193
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	1,229	625
Deferred Revenues	<u>2,264,277</u>	<u>2,214,663</u>
 Total Liabilities	 <u>2,365,644</u>	 <u>2,299,481</u>
 FUND BALANCE (DEFICIT):		
Reserved for Debt Service	70,626	0
Unreserved, Undesignated	<u>1,249,720</u>	<u>1,040,772</u>
 Total Fund Balance (Deficit)	 <u>1,320,346</u>	 <u>1,040,772</u>
 Total Liabilities and Fund Balance	 <u><u>3,685,990</u></u>	 <u><u>3,340,253</u></u>

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, 2006

Exhibit C-46b

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$2,226,777	\$2,226,777	\$2,236,000	\$2,236,000	\$1,825,091
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	0	0	0	0	0
Investment Interest	45,658	45,658	15,000	15,000	28,295
Miscellaneous	0	0	0	0	0
Total Revenues	2,396,435	2,396,435	2,375,000	2,375,000	1,977,386
EXPENDITURES:					
General Government:					
Fringe Benefits	750,699	759,248	826,539	455,785	315,740
Services	38,151	38,151	38,152	0	0
Justice & Public Safety:					
Fringe Benefits	3,443,951	3,503,858	3,814,400	2,103,406	1,486,281
Health:					
Fringe Benefits	0	23,215	25,272	13,936	0
Education:					
Fringe Benefits	0	174,872	190,371	104,978	0
Social Services:					
Fringe Benefits	0	495,759	585,500	585,500	0
Development:					
Fringe Benefits	55,752	199,602	217,292	119,823	22,646
Highways & Bridges:					
Fringe Benefits	278,308	278,308	302,974	167,072	120,652
Total Expenditures	4,566,861	5,473,013	6,000,500	3,550,500	1,945,319
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,170,426)	(3,076,578)	(3,625,500)	(1,175,500)	32,067
OTHER FINANCING SOURCES (USES):					
Sale of General Obligation Bonds	2,450,000	2,450,000	2,450,000	0	0
Transfers In	0	906,152	1,175,500	1,175,500	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	2,450,000	3,356,152	3,625,500	1,175,500	0
NET CHANGE IN FUND BALANCE	279,574	279,574	0	0	32,067
FUND BALANCE (DEFICIT)--Beginning of Year	1,040,772	1,040,772	1,040,772	1,040,772	1,008,705
FUND BALANCE (DEFICIT)--End of Year	1,320,346	1,320,346	1,040,772	1,040,772	1,040,772
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)		1,320,346			

COUNTY OF CHAMPAIGN, ILLINOIS
 SOCIAL SECURITY FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2006 and 2005

	2006	2005
<u>ASSETS</u>		
Cash	\$304,272	\$237,344
Investments	290,000	330,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,385,841	1,330,486
Intergovernmental	941	1,700
Accrued Interest	2,635	1,200
Other	0	0
Due From Other Funds	67,763	99,361
Total Assets	2,051,452	2,000,091
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	76,675	65,784
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	1,385,841	1,330,486
Total Liabilities	1,462,516	1,396,270
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	588,936	603,821
Total Fund Balance (Deficit)	588,936	603,821
Total Liabilities and Fund Balance	2,051,452	2,000,091

COUNTY OF CHAMPAIGN, ILLINOIS
SOCIAL SECURITY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

Exhibit C-47b

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$1,338,536	\$1,338,536	\$1,344,500	\$1,344,500	\$1,270,892
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	17,757	17,757	6,000	6,000	10,194
Miscellaneous	0	0	0	0	0
Total Revenues	1,356,293	1,356,293	1,350,500	1,350,500	1,281,086
EXPENDITURES:					
General Government:					
Fringe Benefits	225,242	233,936	245,200	245,200	208,055
Justice & Public Safety:					
Fringe Benefits	1,044,609	1,102,172	1,155,238	1,155,238	988,437
Health:					
Fringe Benefits	0	21,538	22,575	22,575	0
Education:					
Fringe Benefits	0	166,545	174,563	174,563	0
Social Services:					
Fringe Benefits	0	489,705	504,044	0	0
Development:					
Fringe Benefits	16,911	156,414	163,944	163,944	15,061
Highways & Bridges:					
Fringe Benefits	84,416	84,416	88,480	88,480	80,238
Total Expenditures	1,371,178	2,254,726	2,354,044	1,850,000	1,291,791
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(14,885)	(898,433)	(1,003,544)	(499,500)	(10,705)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	883,548	999,500	999,500	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	883,548	999,500	999,500	0
NET CHANGE IN FUND BALANCE	(14,885)	(14,885)	(4,044)	500,000	(10,705)
FUND BALANCE (DEFICIT)--Beginning of Year	603,821	603,821	603,821	603,821	614,526
FUND BALANCE (DEFICIT)--End of Year	588,936	588,936	599,777	1,103,821	603,821
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)		588,936			

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, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
Cash	\$7,269	\$4,979
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	 <u>7,269</u>	 <u>4,979</u>
 <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	 <u>0</u>	 <u>0</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>7,269</u>	<u>4,979</u>
 Total Fund Balance (Deficit)	 <u>7,269</u>	 <u>4,979</u>
 Total Liabilities and Fund Balance	 <u>7,269</u>	 <u>4,979</u>

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Investment Earnings	298	298	0	0	141
Miscellaneous	1,992	1,992	0	0	0
Total Revenues	2,290	2,290	0	0	141
EXPENDITURES:					
Debt Service:					
Principal Retirement	915,000	915,000	915,000	915,000	900,000
Interest & Fiscal Charges	102,310	102,310	102,310	101,825	132,426
Total Expenditures	1,017,310	1,017,310	1,017,310	1,016,825	1,032,426
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,015,020)	(1,015,020)	(1,017,310)	(1,016,825)	(1,032,285)
OTHER FINANCING SOURCES (USES):					
Transfers In	1,017,310	1,017,310	1,022,675	1,022,675	1,031,600
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	1,017,310	1,017,310	1,022,675	1,022,675	1,031,600
NET CHANGE IN FUND BALANCE	2,290	2,290	5,365	5,850	(685)
FUND BALANCE (DEFICIT)--Beginning of Year	4,979	4,979	4,979	4,979	5,664
FUND BALANCE (DEFICIT)--End of Year	7,269	7,269	10,344	10,829	4,979
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		7,269			

COUNTY OF CHAMPAIGN, ILLINOIS
 2003 SERIES NURSING HOME BOND DEBT SERVICE FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
Cash	\$73,319	\$81,622
Investments	1,329,000	1,380,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,584,324	1,583,049
Intergovernmental	0	0
Accrued Interest	15,127	10,172
Other	0	0
Due From Other Funds	0	0
 Total Assets	 <u>3,001,770</u>	 <u>3,054,843</u>
 <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	1,584,324	1,583,049
 Total Liabilities	 <u>1,584,324</u>	 <u>1,583,049</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	1,417,446	1,471,794
 Total Fund Balance (Deficit)	 <u>1,417,446</u>	 <u>1,471,794</u>
 Total Liabilities and Fund Balance	 <u>3,001,770</u>	 <u>3,054,843</u>

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$1,604,734	\$1,604,734	\$1,597,547	\$1,597,547	\$1,599,474
Investment Earnings	55,064	55,064	0	0	34,408
Miscellaneous	464	464	0	0	0
Total Revenues	1,660,262	1,660,262	1,597,547	1,597,547	1,633,882
EXPENDITURES:					
Social Services:					
Services	0	0	0	0	92,642
Debt Service:					
Principal Retirement	940,000	940,000	940,000	940,000	800,000
Interest & Fiscal Charges	774,610	774,610	774,621	774,591	657,529
Total Expenditures	1,714,610	1,714,610	1,714,621	1,714,591	1,550,171
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(54,348)	(54,348)	(117,074)	(117,044)	83,711
OTHER FINANCING SOURCES (USES):					
Sale of Refunding Bonds	0	0	0	0	7,425,000
Premium on Refunding Bonds	0	0	0	0	819,046
Payment to Bond Refunding Escrow Agent	0	0	0	0	(8,151,404)
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	92,642
NET CHANGE IN FUND BALANCE	(54,348)	(54,348)	(117,074)	(117,044)	176,353
FUND BALANCE (DEFICIT)--Beginning of Year	1,471,794	1,471,794	1,471,794	1,471,794	1,295,441
FUND BALANCE (DEFICIT)--End of Year	1,417,446	1,417,446	1,354,720	1,354,750	1,471,794
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)		1,417,446			

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, 2006 and 2005

	2006	2005
<u>ASSETS</u>		
Cash	\$4,168,198	\$0
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	0
Accrued Interest	0	0
Due From Other Funds	0	0
Total Assets	4,168,198	0
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	13,967	0
Intergovernmental Payable	0	0
Due To Other Funds	7,389	0
Total Liabilities	21,356	0
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	4,146,842	0
Total Fund Balance (Deficit)	4,146,842	0
Total Liabilities and Fund Balance	4,168,198	0

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Investment Earnings	17,793	17,793	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	17,793	17,793	0	0	0
EXPENDITURES:					
Highways & Bridges:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	118	118	119	0	0
Services	456,172	456,172	536,209	0	0
Capital Outlay	26,842	26,842	4,963,672	0	0
Total Expenditures	483,132	483,132	5,500,000	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(465,339)	(465,339)	(5,500,000)	0	0
OTHER FINANCING SOURCES (USES):					
Transfers In	4,612,181	4,612,181	5,500,000	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	4,612,181	4,612,181	5,500,000	0	0
NET CHANGE IN FUND BALANCE	4,146,842	4,146,842	0	0	0
FUND BALANCE (DEFICIT)--Beginning of Year	0	0	0	0	0
FUND BALANCE (DEFICIT)--End of Year	4,146,842	4,146,842	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)		4,146,842			

COUNTY OF CHAMPAIGN, ILLINOIS
 NURSING HOME CONSTRUCTION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2006 and 2005

	2006	2005
<u>ASSETS</u>		
Cash	\$2,284,073	\$292,702
Investments	0	4,141,509
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	0
Accrued Interest	0	0
Due From Other Funds	0	0
Total Assets	2,284,073	4,434,211
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	458,259	1,057,137
Intergovernmental Payable	0	0
Due To Other Funds	0	18,000
Total Liabilities	458,259	1,075,137
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	1,825,814	3,359,074
Total Fund Balance (Deficit)	1,825,814	3,359,074
Total Liabilities and Fund Balance	2,284,073	4,434,211

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$60,982	\$60,982	\$0	\$0	\$0
Investment Earnings	76,048	76,048	110,000	110,000	265,399
Miscellaneous	1,576	1,576	0	0	65,241
Total Revenues	138,606	138,606	110,000	110,000	330,640
EXPENDITURES:					
Social Services:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	7,030	7,030	7,032	0	15,301
Services	1,404,083	1,411,665	1,439,761	0	1,591,797
Capital Outlay	4,415,284	4,415,284	4,506,271	2,068,778	10,920,672
Debt Service:					
Principal Retirement	41,796	41,796	54,785	0	0
Interest & Fiscal Charges	6,496	6,496	7,665	0	0
Total Expenditures	5,874,689	5,882,271	6,015,514	2,068,778	12,527,770
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(5,736,083)	(5,743,665)	(5,905,514)	(1,958,778)	(12,197,130)
OTHER FINANCING SOURCES (USES):					
Sale of General Obligation Bonds	4,000,000	4,000,000	4,000,000	0	0
Premium on General Obligation Bonds	52,459	52,459	52,459	0	0
Capital Lease Financing	150,364	150,364	150,365	0	0
Transfers In	0	7,582	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	4,202,823	4,210,405	4,202,824	0	0
NET CHANGE IN FUND BALANCE	(1,533,260)	(1,533,260)	(1,702,690)	(1,958,778)	(12,197,130)
FUND BALANCE (DEFICIT)--Beginning of Year	3,359,074	3,359,074	3,359,074	3,359,074	15,556,204
FUND BALANCE (DEFICIT)--End of Year	1,825,814	1,825,814	1,656,384	1,400,296	3,359,074
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)		1,825,814			

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT COMPLEX CONSTRUCTION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2006 and 2005

	2006	2005
<u>ASSETS</u>		
Cash	\$18,681	\$417,273
Investments	1,590,000	1,077,000
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	0
Accrued Interest	18,837	0
Due From Other Funds	0	0
Total Assets	1,627,518	1,494,273
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	0	10,529
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Total Liabilities	0	10,529
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	1,627,518	1,483,744
Total Fund Balance (Deficit)	1,627,518	1,483,744
Total Liabilities and Fund Balance	1,627,518	1,494,273

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Investment Earnings	78,643	78,643	15,000	15,000	34,221
Miscellaneous	100,921	100,921	0	0	97,319
Total Revenues	179,564	179,564	15,000	15,000	131,540
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	84	84	85	0	5,875
Services	0	0	0	0	162,040
Capital Outlay	35,706	35,706	1,486,251	1,486,336	159,564
Total Expenditures	35,790	35,790	1,486,336	1,486,336	327,479
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	143,774	143,774	(1,471,336)	(1,471,336)	(195,939)
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	143,774	143,774	(1,471,336)	(1,471,336)	(195,939)
FUND BALANCE (DEFICIT)--Beginning of Year	1,483,744	1,483,744	1,483,744	1,483,744	1,679,683
FUND BALANCE (DEFICIT)--End of Year	1,627,518	1,627,518	12,408	12,408	1,483,744
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)		1,627,518			

COUNTY OF CHAMPAIGN, ILLINOIS
 JAIL CONSTRUCTION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2006 and 2005

	2006	2005
<u>ASSETS</u>		
Cash	\$27,009	\$28,088
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	0
Accrued Interest	0	0
Due From Other Funds	0	0
	27,009	28,088
Total Assets	27,009	28,088
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
	0	0
Total Liabilities	0	0
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	27,009	28,088
	27,009	28,088
Total Fund Balance (Deficit)	27,009	28,088
	27,009	28,088
Total Liabilities and Fund Balance	27,009	28,088

COUNTY OF CHAMPAIGN, ILLINOIS
 JAIL CONSTRUCTION FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Investment Earnings	1,421	1,421	0	0	1,270
Miscellaneous	0	0	0	0	0
Total Revenues	1,421	1,421	0	0	1,270
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	2,500	2,500	2,500	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	2,500	2,500	2,500	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,079)	(1,079)	(2,500)	0	1,270
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(1,079)	(1,079)	(2,500)	0	1,270
FUND BALANCE (DEFICIT)--Beginning of Year	28,088	28,088	28,088	28,088	26,818
FUND BALANCE (DEFICIT)--End of Year	27,009	27,009	25,588	28,088	28,088
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)		27,009			

COUNTY OF CHAMPAIGN, ILLINOIS
 ADMINISTRATION BUILDING CONSTRUCTION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2006 and 2005

	2006	2005
<u>ASSETS</u>		
Cash	\$0	\$35,358
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	0
Accrued Interest	0	0
Due From Other Funds	0	0
Total Assets	0	35,358
 <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	0	35,358
Total Fund Balance (Deficit)	0	35,358
Total Liabilities and Fund Balance	0	35,358

COUNTY OF CHAMPAIGN, ILLINOIS
ADMINISTRATION BUILDING CONSTRUCTION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Investment Earnings	1,573	1,573	0	0	1,598
Miscellaneous	0	0	0	0	0
Total Revenues	1,573	1,573	0	0	1,598
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	1,573	1,573	0	0	1,598
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(36,931)	(36,931)	(38,000)	0	0
Net Other Financing Sources (Uses)	(36,931)	(36,931)	(38,000)	0	0
NET CHANGE IN FUND BALANCE	(35,358)	(35,358)	(38,000)	0	1,598
FUND BALANCE (DEFICIT)--Beginning of Year	35,358	35,358	35,358	35,358	33,760
FUND BALANCE (DEFICIT)--End of Year	0	0	(2,642)	35,358	35,358
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			

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, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
CURRENT ASSETS:		
Cash	\$92,305	\$223,375
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Patient Accounts	1,492,630	817,550
Property Taxes	833,057	782,652
Intergovernmental	0	0
Accrued Interest	0	0
Other	63	193
Due From Other Funds	48	0
Inventories	35,173	36,754
Prepaid Expenses	4,806	4,936
NONCURRENT ASSETS:		
Resident Trust Accounts	13,553	18,938
Capital Assets:		
Buildings and Improvements	6,397,503	6,393,308
Construction in Progress	338,999	323,250
Equipment	2,208,464	2,165,902
Less Accumulated Depreciation	(7,053,166)	(6,812,350)
Total Assets	<u>4,363,435</u>	<u>3,954,508</u>
 <u>LIABILITIES</u>		
CURRENT LIABILITIES:		
Accrued Salaries Payable	204,908	192,967
Accounts Payable	733,991	240,813
Due To Other Funds	191,119	263,938
NONCURRENT LIABILITIES:		
Funds Held For Others	13,553	18,938
Deferred Revenues	833,057	782,652
Compensated Absences Payable	394,340	340,355
Capital Lease Obligations	16,457	0
Total Liabilities	<u>2,387,425</u>	<u>1,839,663</u>
 <u>NET ASSETS</u>		
Invested in Capital Assets, Net of Related Debt	1,875,343	2,070,110
Unrestricted	100,667	44,735
Total Net Assets	<u><u>1,976,010</u></u>	<u><u>2,114,845</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
NURSING HOME FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
OPERATING REVENUES:					
Charges for Services	\$10,480,106	\$10,470,151	\$10,582,742	\$10,307,742	\$9,537,824
Miscellaneous	7,965	7,965	16,942	16,942	17,633
Total Operating Revenues	10,488,071	10,478,116	10,599,684	10,324,684	9,555,457
OPERATING EXPENSES:					
Salaries	6,652,378	6,602,229	6,603,283	6,588,802	6,546,064
Fringe Benefits	2,043,706	2,039,582	2,043,989	2,181,326	1,970,533
Commodities	1,229,646	1,146,036	1,152,877	1,015,725	1,171,137
Services	2,440,638	2,293,151	2,369,504	1,589,174	1,596,750
Capital Outlay	0	59,846	69,849	51,962	0
Depreciation	240,816	0	0	0	236,349
Total Operating Expenses	12,607,184	12,140,844	12,239,502	11,426,989	11,520,833
OPERATING INCOME (LOSS)	(2,119,113)	(1,662,728)	(1,639,818)	(1,102,305)	(1,965,376)
NON-OPERATING REVENUES (EXPENSES):					
Property Tax	783,877	783,877	787,933	787,933	740,487
Intergovernmental Revenue	0	0	0	0	48,496
Investment Earnings	14,255	14,255	10,000	10,000	12,741
Donations	19,849	19,849	10,000	10,000	10,145
Interest on Long-Term Debt	(5,634)	(5,634)	(5,635)	0	0
Net Non-Operating Revenues (Expenses)	812,347	812,347	802,298	807,933	811,869
INCOME (LOSS) BEFORE TRANSFERS	(1,306,766)	(850,381)	(837,520)	(294,372)	(1,153,507)
Capital Contributions	0	0	0	0	0
Transfers In	1,229,782	1,229,782	44,614	44,614	25,786
Transfers Out	(61,851)	(61,851)	(61,852)	0	(31,703)
CHANGE IN NET ASSETS	(138,835)	317,550	(854,758)	(249,758)	(1,159,424)
NET ASSETS--Beginning of Year	2,114,845	370,824	370,824	370,824	3,274,269
NET ASSETS--End of Year	1,976,010	688,374	(483,934)	121,066	2,114,845
Revenues/Transfers In Conversion to GAAP Basis		9,955			
Expenses/Transfers Out Conversion to GAAP Basis		(466,340)			
Beginning Net Assets Conversion to GAAP Basis		1,744,021			
GAAP Basis Net Assets		1,976,010			

COUNTY OF CHAMPAIGN, ILLINOIS
NURSING HOME FUND
COMPARATIVE STATEMENT OF CASH FLOWS
FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2006 and 2005

Exhibit F-3

	2006	2005
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Receipts from Customers	\$9,813,073	\$9,545,092
Cash Payments to Employees for Services	(6,586,452)	(6,467,038)
Cash Payments to Suppliers and Other Funds For Goods and Services	(5,291,920)	(4,525,174)
Net Cash Provided (Used) By Operating Activities	(2,065,299)	(1,447,120)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Property Taxes Received	783,877	740,487
Gifts And Donations Received	2,992	5,748
Transfers/Loans From Other Funds	1,329,782	25,786
Transfers/Loans To Other Funds	(161,851)	(31,703)
Net Cash Provided (Used) By Non-Capital Financing Activities	1,954,800	740,318
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Acquisition and Construction of Capital Assets	(23,035)	(120,940)
Principal Payments on Equipment Capital Leases	(6,157)	0
Interest Payments on Equipment Capital Leases	(5,634)	0
Net Cash Provided (Used) By Capital and Related Financing Activities	(34,826)	(120,940)
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest on Investments and Bank Deposits	14,255	12,741
Net Cash Provided (Used) By Investment Activities	14,255	12,741
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(131,070)	(815,001)
Cash and Cash Equivalents at Beginning of Year	223,375	1,038,376
Cash and Cash Equivalents at End of Year	92,305	223,375
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	(\$2,119,113)	(\$1,965,376)
Adjust Out Non-Cash Revenue/Expense:		
Depreciation Expense	240,816	236,349
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	(674,950)	(10,365)
Decrease (Increase) in Due From Other Funds	(48)	0
Decrease (Increase) in Inventories	1,581	15,380
Decrease (Increase) in Prepaid Expenses	130	902
Increase (Decrease) in Payables	559,104	207,601
Increase (Decrease) in Due To Other Funds	(72,819)	68,389
Net Cash Provided (Used) By Operating Activities	(2,065,299)	(1,447,120)

Non-cash Investing, Capital and Financing Activities:

In fiscal year 2006, the Nursing Home received donated equipment and supplies valued at \$16,857 and capital assets financed through capital leases valued at \$22,614. In fiscal year 2005, the Nursing Home received donated equipment and supplies valued at \$4,397 and capital assets provided through intergovernmental grants valued at \$48,496.

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, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
CURRENT ASSETS:		
Cash	\$16,620	\$241,091
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	519	399
Accrued Interest	0	0
Other	807	0
Due From Other Funds	<u>878,401</u>	<u>633,045</u>
Total Assets	<u>896,347</u>	<u>874,535</u>
 LIABILITIES		
CURRENT LIABILITIES:		
Accounts Payable	6,333	14,202
Due To Other Funds	133,674	0
NONCURRENT LIABILITIES:		
Funds Held For Others	0	0
Estimated Claims Payable	<u>1,831,165</u>	<u>931,558</u>
Total Liabilities	<u>1,971,172</u>	<u>945,760</u>
 NET ASSETS		
Unrestricted	<u>(1,074,825)</u>	<u>(71,225)</u>
Total Net Assets	<u><u>(1,074,825)</u></u>	<u><u>(71,225)</u></u>

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, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
OPERATING REVENUES:					
Charges for Services	\$1,533,625	\$1,533,625	\$1,319,017	\$1,319,017	\$1,088,111
Miscellaneous	243,848	243,848	233,881	0	8,581
Total Operating Revenues	1,777,473	1,777,473	1,552,898	1,319,017	1,096,692
OPERATING EXPENSES:					
Salaries	26,779	0	0	0	25,662
Fringe Benefits	1,648,520	930,452	940,664	720,664	682,729
Commodities	0	0	875	1,475	0
Services	1,110,368	928,829	1,082,271	572,700	610,941
Total Operating Expenses	2,785,667	1,859,281	2,023,810	1,294,839	1,319,332
OPERATING INCOME (LOSS)	(1,008,194)	(81,808)	(470,912)	24,178	(222,640)
NON-OPERATING REVENUES (EXPENSES):					
Investment Earnings	4,594	4,594	5,000	5,000	8,622
Net Non-Operating Revenues (Expenses)	4,594	4,594	5,000	5,000	8,622
INCOME (LOSS) BEFORE TRANSFERS	(1,003,600)	(77,214)	(465,912)	29,178	(214,018)
Transfers In	0	0	0	0	0
Transfers Out	0	(26,779)	(28,378)	(28,378)	0
CHANGE IN NET ASSETS	(1,003,600)	(103,993)	(494,290)	800	(214,018)
NET ASSETS--Beginning of Year	(71,225)	860,333	860,333	860,333	142,793
NET ASSETS--End of Year	(1,074,825)	756,340	366,043	861,133	(71,225)
Revenues/Transfers In Conversion to GAAP Basis		0			
Expenses/Transfers Out Conversion to GAAP Basis		(899,607)			
Beginning Net Assets Conversion to GAAP Basis		(931,558)			
GAAP Basis Net Assets		(1,074,825)			

COUNTY OF CHAMPAIGN, ILLINOIS
 SELF-FUNDED INSURANCE FUND
 COMPARATIVE STATEMENT OF CASH FLOWS
 FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2006 and 2005

	2006	2005
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Receipts from Other Funds and Employees for Services	\$1,288,149	\$1,012,327
Cash Receipts for Claims Reimbursements	243,041	11,138
Cash Payments to Employees for Services	0	(25,662)
Cash Payments to Suppliers for Goods and Services	(1,353,138)	(639,899)
Cash Payments for Claims	(514,012)	(443,651)
Net Cash Provided (Used) By Operating Activities	(335,960)	(85,747)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Transfers/Loans From Other Funds	106,895	0
Net Cash Provided (Used) By Non-Capital Financing Activities	106,895	0
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Capital Contributions	0	0
Net Cash Provided (Used) By Capital and Related Financing Activities	0	0
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest on Investments and Bank Deposits	4,594	8,622
Net Cash Provided (Used) By Investment Activities	4,594	8,622
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(224,471)	(77,125)
Cash and Cash Equivalents at Beginning of Year	241,091	318,216
Cash and Cash Equivalents at End of Year	16,620	241,091
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	(\$1,008,194)	(\$222,640)
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	(927)	2,228
Decrease (Increase) in Due From Other Funds	(245,356)	(75,455)
Increase (Decrease) in Payables	(7,869)	1,959
Increase (Decrease) in Due To Other Funds	26,779	(1,055)
Increase (Decrease) in Unremitted Payroll Withholdings	0	0
Increase (Decrease) in Estimated Claims Payable	899,607	209,216
Net Cash Provided (Used) By Operating Activities	(335,960)	(85,747)

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, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
<u>CURRENT ASSETS:</u>		
Cash	\$285,997	\$238,850
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	1,552	1,095
Accrued Interest	0	0
Other	3,651	1,319
Due From Other Funds	<u>246,588</u>	<u>233,650</u>
Total Assets	<u>537,788</u>	<u>474,914</u>
 <u>LIABILITIES</u>		
<u>CURRENT LIABILITIES:</u>		
Accounts Payable	338,469	339,898
Due To Other Funds	46	74
<u>NONCURRENT LIABILITIES:</u>		
Funds Held For Others	94,121	42,577
Estimated Claims Payable	<u>0</u>	<u>0</u>
Total Liabilities	<u>432,636</u>	<u>382,549</u>
 <u>NET ASSETS</u>		
Unrestricted	<u>105,152</u>	<u>92,365</u>
Total Net Assets	<u><u>105,152</u></u>	<u><u>92,365</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
EMPLOYEE HEALTH INSURANCE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

	2006				2005
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
OPERATING REVENUES:					
Charges for Services	\$4,186,025	\$4,186,025	\$5,734,995	\$5,734,995	\$4,051,798
Miscellaneous	0	0	10,000	10,000	1,821
Total Operating Revenues	4,186,025	4,186,025	5,744,995	5,744,995	4,053,619
OPERATING EXPENSES:					
Salaries	0	0	0	0	0
Fringe Benefits	4,182,047	4,182,047	5,734,995	5,734,995	4,050,010
Commodities	297	297	600	600	602
Services	353	13,192	19,216	16,000	12,341
Total Operating Expenses	4,182,697	4,195,536	5,754,811	5,751,595	4,062,953
OPERATING INCOME (LOSS)	3,328	(9,511)	(9,816)	(6,600)	(9,334)
NON-OPERATING REVENUES (EXPENSES):					
Investment Earnings	9,459	9,459	2,500	2,500	5,682
Net Non-Operating Revenues (Expenses)	9,459	9,459	2,500	2,500	5,682
INCOME (LOSS) BEFORE TRANSFERS	12,787	(52)	(7,316)	(4,100)	(3,652)
Transfers In	0	12,839	3,216	0	9,732
Transfers Out	0	0	0	0	0
CHANGE IN NET ASSETS	12,787	12,787	(4,100)	(4,100)	6,080
NET ASSETS--Beginning of Year	92,365	92,365	92,365	92,365	86,285
NET ASSETS--End of Year	105,152	105,152	88,265	88,265	92,365
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		105,152			

COUNTY OF CHAMPAIGN, ILLINOIS
EMPLOYEE HEALTH INSURANCE FUND
COMPARATIVE STATEMENT OF CASH FLOWS
FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2006 and 2005

	2006	2005
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Receipts from Other Funds and Employees for Services	\$4,170,298	\$4,022,589
Cash Receipts for Claims Reimbursements	0	0
Cash Payments to Employees for Services	0	0
Cash Payments to Suppliers for Goods and Services	(4,132,610)	(3,998,886)
Cash Payments for Claims	0	0
Net Cash Provided (Used) By Operating Activities	37,688	23,703
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Transfers/Loans From Other Funds	0	9,732
Net Cash Provided (Used) By Non-Capital Financing Activities	0	9,732
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Capital Contributions	0	0
Net Cash Provided (Used) By Capital and Related Financing Activities	0	0
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest on Investments and Bank Deposits	9,459	5,682
Net Cash Provided (Used) By Investment Activities	9,459	5,682
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	47,147	39,117
Cash and Cash Equivalents at Beginning of Year	238,850	199,733
Cash and Cash Equivalents at End of Year	285,997	238,850
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	\$3,328	(\$9,334)
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	(2,789)	3,268
Decrease (Increase) in Due From Other Funds	(12,938)	(34,298)
Increase (Decrease) in Payables	(1,429)	57,069
Increase (Decrease) in Due To Other Funds	(28)	16
Increase (Decrease) in Unremitted Payroll Withholdings	51,544	6,982
Increase (Decrease) in Estimated Claims Payable	0	0
Net Cash Provided (Used) By Operating Activities	37,688	23,703

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, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
Cash	\$64,473	\$7,834
Investments	1,000,000	1,100,000
Receivables:		
Intergovernmental	197,859	202,457
Accrued Interest	0	268
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u>1,262,332</u>	<u>1,310,559</u>
 <u>LIABILITIES</u>		
Accounts Payable	53,078	0
Intergovernmental Payable	0	0
Due To Other Funds	<u>0</u>	<u>0</u>
Total Liabilities	<u>53,078</u>	<u>0</u>
 <u>NET ASSETS</u>		
Held in Trust for Other Governments	<u><u>1,209,254</u></u>	<u><u>1,310,559</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
TOWNSHIP MOTOR FUEL TAX FUND
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2006 AND 2005

	<u>2006</u>	<u>2005</u>
ADDITIONS:		
Intergovernmental Revenue	\$2,342,934	\$2,363,427
Investment Earnings	53,991	37,313
Miscellaneous	<u>0</u>	<u>0</u>
Total Additions	<u>2,396,925</u>	<u>2,400,740</u>
DEDUCTIONS:		
Township Road Maintenance:		
Salaries	0	0
Fringe Benefits	0	0
Commodities	0	0
Services	2,498,230	2,366,449
Capital Outlay	<u>0</u>	<u>0</u>
Total Deductions	<u>2,498,230</u>	<u>2,366,449</u>
CHANGE IN NET ASSETS	(101,305)	34,291
NET ASSETS--Beginning of Year	<u>1,310,559</u>	<u>1,276,268</u>
NET ASSETS--End of Year	<u><u>1,209,254</u></u>	<u><u>1,310,559</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
TOWNSHIP BRIDGE FUND
COMPARATIVE STATEMENT OF FIDUCIARY NET ASSETS
NOVEMBER 30, 2006 and 2005

	2006	2005
<u>ASSETS</u>		
Cash	\$201,699	\$121,644
Investments	200,000	0
Receivables:		
Intergovernmental	0	0
Accrued Interest	0	3
Other	0	0
Due From Other Funds	0	0
Total Assets	401,699	121,647
 <u>LIABILITIES</u>		
Accounts Payable	31,967	4,818
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Total Liabilities	31,967	4,818
 <u>NET ASSETS</u>		
Held in Trust for Other Governments	369,732	116,829

COUNTY OF CHAMPAIGN, ILLINOIS
TOWNSHIP BRIDGE FUND
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2006 AND 2005

	<u>2006</u>	<u>2005</u>
ADDITIONS:		
Intergovernmental Revenue	\$533,312	\$167,272
Investment Earnings	7,654	3,751
Miscellaneous	<u>0</u>	<u>0</u>
Total Additions	<u>540,966</u>	<u>171,023</u>
DEDUCTIONS:		
Township Bridge Maintenance:		
Salaries	0	0
Fringe Benefits	0	0
Commodities	0	0
Services	0	0
Capital Outlay	<u>288,063</u>	<u>182,785</u>
Total Deductions	<u>288,063</u>	<u>182,785</u>
CHANGE IN NET ASSETS	252,903	(11,762)
NET ASSETS--Beginning of Year	<u>116,829</u>	<u>128,591</u>
NET ASSETS--End of Year	<u><u>369,732</u></u>	<u><u>116,829</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, 2006 AND 2005

	2006	2005
<u>GARNISHMENTS FUND</u>		
ASSETS:		
Cash	\$208	\$208
Total Assets	208	208
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held for Others	208	208
Total Liabilities	208	208
 <u>SECTION 125 CAFETERIA PLAN FUND</u>		
ASSETS:		
Cash	\$0	\$37,900
Total Assets	0	37,900
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held for Others	0	37,900
Total Liabilities	0	37,900
 <u>INHERITANCE TAX FUND</u>		
ASSETS:		
Cash	\$0	\$135,729
Investments	0	0
Total Assets	0	135,729
LIABILITIES:		
Intergovernmental Payable	\$0	\$135,729
Due To Other Funds	0	0
Total Liabilities	0	135,729

COUNTY OF CHAMPAIGN, ILLINOIS
INDIVIDUAL AGENCY FUNDS
COMPARATIVE STATEMENTS OF FIDUCIARY NET ASSETS
NOVEMBER 30, 2006 AND 2005

	2006	2005
<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
 <u>PROPERTY CONDEMNATIONS FUND</u>		
ASSETS:		
Cash	\$355,020	\$609,520
Investments	0	0
Total Assets	355,020	609,520
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held for Others	355,020	609,520
Total Liabilities	355,020	609,520
 <u>COUNTY COLLECTOR FUND</u>		
ASSETS:		
Cash	\$404,872	\$303,849
Investments	0	0
Intergovernmental Receivable	519	0
Total Assets	405,391	303,849
LIABILITIES:		
Intergovernmental Payable	\$344,299	\$264,230
Due To Other Funds	0	0
Funds Held For Others	61,092	39,619
Total Liabilities	405,391	303,849

COUNTY OF CHAMPAIGN, ILLINOIS
INDIVIDUAL AGENCY FUNDS
COMPARATIVE STATEMENTS OF FIDUCIARY NET ASSETS
NOVEMBER 30, 2006 AND 2005

	<u>2006</u>	<u>2005</u>
<u>CIRCUIT CLERK FUND</u>		
ASSETS:		
Cash	\$331,117	\$270,571
Investments	<u>1,592,346</u>	<u>1,729,874</u>
Total Assets	<u><u>1,923,463</u></u>	<u><u>2,000,445</u></u>
LIABILITIES:		
Intergovernmental Payable	\$185,111	\$151,509
Due To Other Funds	0	0
Funds Held For Others	<u>1,738,352</u>	<u>1,848,936</u>
Total Liabilities	<u><u>1,923,463</u></u>	<u><u>2,000,445</u></u>
 <u>COUNTY CLERK FUND</u>		
ASSETS:		
Cash	\$100,801	\$127,036
Investments	<u>105,479</u>	<u>69,269</u>
Total Assets	<u><u>206,280</u></u>	<u><u>196,305</u></u>
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held For Others	<u>206,280</u>	<u>196,305</u>
Total Liabilities	<u><u>206,280</u></u>	<u><u>196,305</u></u>
 <u>COURT SERVICES FUND</u>		
ASSETS:		
Cash	<u>\$5,391</u>	<u>\$5,350</u>
Total Assets	<u><u>5,391</u></u>	<u><u>5,350</u></u>
LIABILITIES:		
Funds Held For Others	<u>\$5,391</u>	<u>\$5,350</u>
Total Liabilities	<u><u>5,391</u></u>	<u><u>5,350</u></u>

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 SOURCE OF FUNDING
 NOVEMBER 30, 2006 and 2005

	<u>2006</u>	<u>2005</u>
<u>GOVERNMENTAL FUNDS CAPITAL ASSETS</u>		
Land	\$1,688,463	\$1,764,864
Infrastructure	60,624,083	61,390,435
Buildings and Improvements	53,539,244	53,516,288
Equipment	12,497,953	11,823,755
Construction in Progress	<u>23,582,791</u>	<u>26,002,760</u>
Total Governmental Funds Capital Assets	<u><u>151,932,534</u></u>	<u><u>154,498,102</u></u>
 <u>SOURCE OF FUNDING</u>		
General Fund Revenues	\$7,976,713	\$8,264,057
Special Revenue Funds	70,569,840	78,427,438
Capital Projects Funds	73,186,227	67,631,393
Gifts	<u>199,754</u>	<u>175,214</u>
Total Governmental Funds Capital Assets	<u><u>151,932,534</u></u>	<u><u>154,498,102</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
 CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
 SCHEDULE BY FUNCTION AND ACTIVITY
 NOVEMBER 30, 2006

<u>FUNCTION AND ACTIVITY</u>	<u>Land</u>	<u>Infrastructure</u>	<u>Buildings & Improvements</u>	<u>Equipment</u>	<u>Construction in Progress</u>	<u>Total</u>
GENERAL GOVERNMENT:						
County Board	\$0	\$0	\$0	\$34,502	\$0	\$34,502
Administrative Services	0	0	0	703,937	0	703,937
County Clerk	0	0	0	1,190,440	0	1,190,440
Recorder	0	0	0	294,165	0	294,165
Supervisor of Assessments	0	0	0	29,226	0	29,226
Treasurer	0	0	0	48,290	0	48,290
Public Properties	192,138	0	5,111,248	159,145	0	5,462,531
Total General Government	192,138	0	5,111,248	2,459,705	0	7,763,091
JUSTICE AND PUBLIC SAFETY:						
Circuit Clerk	0	0	0	347,821	0	347,821
Circuit Court / Law Library	0	0	0	1,659,195	0	1,659,195
Public Defender	0	0	0	20,829	0	20,829
Sheriff / Correctional Centers	0	0	0	3,476,134	0	3,476,134
State's Attorney	0	0	0	138,559	0	138,559
Coroner	0	0	0	134,482	0	134,482
ESDA / Emergency Management Agcy.	0	0	0	302,228	0	302,228
Court Services / Juvenile Detention	0	0	0	445,549	0	445,549
Animal Control	0	0	0	166,840	0	166,840
Child Advocacy Center	0	0	0	10,250	0	10,250
Public Properties	1,422,760	0	48,050,888	0	0	49,473,648
Total Justice and Public Safety	1,422,760	0	48,050,888	6,701,887	0	56,175,535
HEALTH SERVICES						
Total Health Services	0	0	0	96,059	0	96,059
EDUCATION						
Total Education	0	0	0	681,905	0	681,905
SOCIAL SERVICES						
Total Social Services	1,459	0	0	0	22,935,849	22,937,308
DEVELOPMENT						
Total Development	0	0	0	334,665	0	334,665
HIGHWAYS AND BRIDGES						
Total Highways and Bridges	72,106	60,624,083	377,108	2,223,732	646,942	63,943,971
Total Governmental Funds Capital Assets	1,688,463	60,624,083	53,539,244	12,497,953	23,582,791	151,932,534

COUNTY OF CHAMPAIGN, ILLINOIS
 CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
 SCHEDULE OF CHANGES BY SOURCE OF FUNDING
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

<u>SOURCE OF FUNDING</u>	<u>Balance</u> <u>11/30/05</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>11/30/06</u>
GENERAL FUND REVENUES:				
Land	\$228,551	\$0	\$0	\$228,551
Infrastructure	0	294,731	0	294,731
Buildings and Improvements	4,047,672	153,677	33,422	4,167,927
Equipment	3,732,422	297,780	873,208	3,156,994
Construction in Progress	255,412	167,829	294,731	128,510
Total General Fund Revenues	8,264,057	914,017	1,201,361	7,976,713
SPECIAL REVENUE FUNDS:				
Land	379,184	0	76,401	302,783
Infrastructure	61,290,435	9,124,949	10,186,032	60,229,352
Buildings and Improvements	1,567,081	0	0	1,567,081
Equipment	7,080,294	1,397,245	180,936	8,296,603
Construction in Progress	8,110,444	1,176,221	9,112,644	174,021
Total Special Revenue Funds	78,427,438	11,698,415	19,556,013	70,569,840
CAPITAL PROJECTS FUNDS:				
Land	1,157,129	0	0	1,157,129
Infrastructure	0	0	0	0
Buildings and Improvements	47,830,821	24,271	121,570	47,733,522
Equipment	1,006,539	8,777	0	1,015,316
Construction in Progress	17,636,904	5,643,356	0	23,280,260
Total Capital Projects Funds	67,631,393	5,676,404	121,570	73,186,227
GIFTS:				
Land	0	0	0	0
Infrastructure	100,000	0	0	100,000
Buildings and Improvements	70,714	0	0	70,714
Equipment	4,500	24,540	0	29,040
Construction in Progress	0	0	0	0
Total Gifts	175,214	24,540	0	199,754
Total Governmental Funds Capital Assets	154,498,102	18,313,376	20,878,944	151,932,534

COUNTY OF CHAMPAIGN, ILLINOIS
 CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
 SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2006

FUNCTION AND ACTIVITY	Balance 11/30/05	Additions	Deductions	Function Reclass	Balance 11/30/06
GENERAL GOVERNMENT:					
County Board	\$34,502	\$0	\$0	\$0	\$34,502
Administrative Services	709,105	19,262	24,430	0	703,937
County Clerk	140,182	1,086,567	36,309	0	1,190,440
Recorder	288,699	11,250	5,784	0	294,165
Supervisor of Assessments	14,026	15,200	0	0	29,226
Treasurer	48,290	0	0	0	48,290
Public Properties	5,449,445	48,663	34,442	(1,135)	5,462,531
Total General Government	6,684,249	1,180,942	100,965	(1,135)	7,763,091
JUSTICE AND PUBLIC SAFETY:					
Circuit Clerk	349,314	0	1,493	0	347,821
Circuit Court / Law Library	1,655,134	14,234	10,173	0	1,659,195
Public Defender	18,216	2,613	0	0	20,829
Sheriff / Correctional Centers	3,919,476	360,495	803,837	0	3,476,134
State's Attorney	117,179	21,380	0	0	138,559
Coroner	114,699	19,783	0	0	134,482
ESDA / Emergency Management Agency	302,228	0	0	0	302,228
Court Services / Juvenile Detention	464,301	0	18,752	0	445,549
Animal Control	148,560	18,280	0	0	166,840
Child Advocacy Center	10,250	0	0	0	10,250
Public Properties	49,339,382	133,780	0	486	49,473,648
Total Justice and Public Safety	56,438,739	570,565	834,255	486	56,175,535
HEALTH SERVICES					
Total Health Services	85,259	10,800	0	0	96,059
EDUCATION					
Total Education	681,905	0	0	0	681,905
SOCIAL SERVICES					
Total Social Services	17,759,667	5,298,945	121,570	266	22,937,308
DEVELOPMENT					
Total Development	353,200	8,064	26,599	0	334,665
HIGHWAYS AND BRIDGES					
Total Highways and Bridges	72,495,083	11,244,060	19,795,555	383	63,943,971
Total Governmental Funds Capital Assets	154,498,102	18,313,376	20,878,944	0	151,932,534