

County of Champaign, Illinois



Comprehensive Annual Financial Report



**Fiscal Year Ended
November 30, 2007**

County of Champaign, Illinois



**Comprehensive
Annual Financial
Report**



**Fiscal Year Ended
November 30, 2007**

Presented by:
Tony Fabri
Champaign County Auditor
Carol Wadleigh
Chief Deputy Auditor
1776 E. Washington
Urbana, IL 61802

Certificate of Achievement for Excellence in Financial Reporting

Presented to

County of Champaign
Illinois

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
November 30, 2006

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Oliver S. Cox

President

Jeffrey R. Emmer

Executive Director

C O N T E N T S

INTRODUCTORY SECTION

	<u>Page</u>
Letter of Transmittal.....	1
Organization Chart.....	7
Principal Officials: Elected.....	8
Principal Officials: Appointed.....	9
General Information.....	10
Fund Descriptions.....	11
Department Descriptions.....	17

FINANCIAL SECTION

Independent Auditor's Report.....	21
Management's Discussion and Analysis.....	23

BASIC FINANCIAL STATEMENTS

Government-Wide Financial Statements:

Statement of Net Assets (Exhibit I).....	35
Statement of Activities (Exhibit II).....	36

Fund Financial Statements:

Balance Sheet - Governmental Funds (Exhibit III).....	37
Reconciliation of the Balance Sheet for Governmental Funds to the Statement of Net Assets for Governmental Activities (Exhibit III-a).....	38
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds (Exhibit IV).....	39
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances for Governmental Funds to the Statement of Activities for Governmental Activities (Exhibit IV-a).....	40
Statement of Revenues, Expenditures and Changes in Fund Balances - Actual and Budget - General Fund and Major Special Revenue Funds (Exhibit V).....	41
Statement of Net Assets - Proprietary Funds (Exhibit VI).....	43
Statement of Revenues, Expenses and Changes in Fund Net Assets - Proprietary Funds (Exhibit VII).....	44
Statement of Cash Flows - Proprietary Funds (Exhibit VIII).....	45
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities on the Statement of Cash Flows - Proprietary Funds (Exhibit VIII-a).....	46
Statement of Fiduciary Net Assets - Fiduciary Funds (Exhibit IX).....	47
Statement of Changes in Fiduciary Net Assets - Fiduciary Funds (Exhibit X).....	48
Notes to the Financial Statements (Exhibit XI).....	49

COMBINING STATEMENTS

Combining Balance Sheet - Non-major Governmental Funds (Exhibit A-1)..... 83
Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
Non-major Governmental Funds (Exhibit A-2)..... 90
Combining Statement of Net Assets - All Internal Service Funds (Exhibit A-3)..... 97
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets -
All Internal Service Funds (Exhibit A-4)..... 98
Combining Statement of Cash Flows - All Internal Service Funds (Exhibit A-5)..... 99
Combining Statement of Fiduciary Net Assets - All Private Purpose Trust Funds (Exhibit A-6)..... 100
Combining Statement of Changes in Fiduciary Net Assets - All Private Purpose
Trust Funds (Exhibit A-7)..... 101
Combining Statement of Fiduciary Net Assets - All Agency Funds (Exhibit A-8)..... 102
Combining Statement of Changes in Assets and Liabilities - All Agency Funds (Exhibit A-9)..... 104

INDIVIDUAL FUND STATEMENTS AND SCHEDULES

General Corporate Fund

All Departments Combined

Comparative Balance Sheet - General Corporate Fund (Exhibit B-1)..... 107
Schedule of Revenues, Expenditures and Changes in Fund Balance - Actual and
Budget (Non-GAAP Basis) - General Corporate Fund - All Departments Combined
(Exhibit B-2)..... 108

Individual General Corporate Departments

Schedules of Revenues, Expenditures and Changes in Fund Balance - Actual
and Budget (Non-GAAP Basis) - General Corporate Fund - Individual Departments -
County Board (Exhibit B-2a)..... 109
Debt Service (Exhibit B-2b)..... 110
Administrative Services (Exhibit B-2c)..... 111
Cooperative Extension Service (Exhibit B-2d)..... 112
County Auditor (Exhibit B-2e)..... 113
Board of Review (Exhibit B-2f)..... 114
County Clerk (Exhibit B-2g)..... 115
Recorder (Exhibit B-2h)..... 116
Supervisor of Assessments (Exhibit B-2i)..... 117
County Treasurer (Exhibit B-2j)..... 118
Public Properties (Exhibit B-2k)..... 119
Regional Office of Education (Exhibit B-2l)..... 120
National Voter Registration Act (Exhibit B-2m)..... 121
Circuit Clerk (Exhibit B-2n)..... 122
Circuit Court (Exhibit B-2o)..... 123
Jury Commission (Exhibit B-2p)..... 124
Public Defender (Exhibit B-2q)..... 125
Sheriff (Exhibit B-2r)..... 126
State's Attorney (Exhibit B-2s)..... 127
Coroner (Exhibit B-2t)..... 128
Emergency Management Agency (Exhibit B-2u)..... 129
Juvenile Detention Center (Exhibit B-2v)..... 130
Court Services - Probation (Exhibit B-2w)..... 131

Schedules of Revenues, Expenditures and Changes in Fund Balance - Actual and Budget (Non-GAAP Basis) - General Corporate Fund - Individual Departments -	
Deputy Sheriff Merit Commission (Exhibit B-2x).....	132
Circuit Clerk Support Enforcement (Exhibit B-2y).....	133
Correctional Center (Exhibit B-2z).....	134
State's Attorney Support Enforcement (Exhibit B-2aa).....	135
Sheriff's D.A.R.E. & Explorers Programs (Exhibit B-2ab).....	136
Zoning and Enforcement (Exhibit B-2ac).....	137
General County (Exhibit B-2ad).....	138

Special Revenue Funds

Individual Fund Comparative Balance Sheets and Individual Fund Schedules of
Revenues, Expenditures, and Changes in Fund Balance - Actual and Budget
(Non-GAAP Basis) -

Major Funds:

Mental Health Fund (Exhibit C-1).....	139
Developmental Disability Fund (Exhibit C-2).....	141
County Motor Fuel Tax Fund (Exhibit C-3).....	143

Non-major Funds:

Regional Planning Commission Fund (Exhibit C-4).....	145
Regional Planning Commission Economic Development Loan Fund (Exhibit C-5).....	147
Geographic Information System Fund (Exhibit C-6).....	149
Working Cash Fund (Exhibit C-7).....	151
County Clerk Death Certificate Surcharge Fund (Exhibit C-8).....	153
Recorder's Automation Fund (Exhibit C-9).....	155
Tax Sale Automation Fund (Exhibit C-10).....	157
Property Tax Interest Fee Fund (Exhibit C-11).....	159
Election Assistance / Accessibility Grant Fund (Exhibit C-12).....	161
County Clerk's Automation Fund (Exhibit C-13).....	163
Solid Waste Management Fund (Exhibit C-14).....	165
Animal Control Fund (Exhibit C-15).....	167
Law Library Fund (Exhibit C-16).....	169
Public Safety Sales Tax Fund (Exhibit C-17).....	171
Delinquency Prevention Grants Fund (Exhibit C-18).....	173
Sheriff Drug Forfeitures Fund (Exhibit C-19).....	175
Court's Automation Fund (Exhibit C-20).....	177
Child Support Services Fund (Exhibit C-21).....	179
Probation Services Fund (Exhibit C-22).....	181
State's Attorney Drug Forfeitures Fund (Exhibit C-23).....	183
Courthouse Museum Fund (Exhibit C-24).....	185
Circuit Clerk Operations & Administration Fund (Exhibit C-25).....	187
Jail Commissary Fund (Exhibit C-26).....	189
Arrestees' Medical Costs Fund (Exhibit C-27).....	191
Interagency Task Force Fund (Exhibit C-28).....	193
Court Document Storage Fund (Exhibit C-29).....	195
Court Services Drug Forfeitures Fund (Exhibit C-30).....	197
Domestic Violence Prosecution Grant Fund (Exhibit C-31).....	199
Victim Advocacy Grant Fund (Exhibit C-32).....	201
Juvenile Intervention Services Fund (Exhibit C-33).....	203
Child Advocacy Center Fund (Exhibit C-34).....	205
Juvenile Information Sharing System Grant Fund (Exhibit C-35).....	207

Individual Fund Comparative Balance Sheets and Individual Fund Schedules of Revenues, Expenditures, and Changes in Fund Balance - Actual and Budget (Non-GAAP Basis) -

Juvenile Offender Equipment Grant Fund (Exhibit C-36).....	209
Defense Services Grant Fund (Exhibit C-37).....	211
Drug Courts Program Grant Fund (Exhibit C-38).....	213
Sheriff Equipment Grant Fund (Exhibit C-39).....	215
County Public Health Fund (Exhibit C-40).....	217
Head Start Program Fund (Exhibit C-41).....	219
County Highway Fund (Exhibit C-42).....	221
County Bridge Fund (Exhibit C-43).....	223
Highway Federal Aid Matching Fund (Exhibit C-44).....	225
Capital Equipment Replacement Fund (Exhibit C-45).....	227
Tort Immunity Fund (Exhibit C-46).....	229
Illinois Municipal Retirement Fund (Exhibit C-47).....	231
Social Security Fund (Exhibit C-48).....	233

Debt Service Funds

Non-major Funds:

1995 Series Jail Bond Debt Service Fund -	
Comparative Balance Sheet (Exhibit D-1).....	235
Schedule of Revenues, Expenditures, and Changes in Fund Balance -	
Actual and Budget (Non-GAAP Basis) (Exhibit D-2).....	236
2003 Series Nursing Home Bond Debt Service Fund -	
Comparative Balance Sheet (Exhibit D-3).....	237
Schedule of Revenues, Expenditures, and Changes in Fund Balance -	
Actual and Budget (Non-GAAP Basis) (Exhibit D-4).....	238
2007 Series Highway Facility Bond Debt Service Fund -	
Comparative Balance Sheet (Exhibit D-5).....	239
Schedule of Revenues, Expenditures, and Changes in Fund Balance -	
Actual and Budget (Non-GAAP Basis) (Exhibit D-6).....	240

Capital Projects Funds

Non-major Funds:

Highway Facility Construction Fund -	
Comparative Balance Sheet (Exhibit E-1).....	241
Schedule of Revenues, Expenditures, and Changes in Fund Balance -	
Actual and Budget (Non-GAAP Basis) (Exhibit E-2).....	242
Nursing Home Construction Fund -	
Comparative Balance Sheet (Exhibit E-3).....	243
Schedule of Revenues, Expenditures, and Changes in Fund Balance -	
Actual and Budget (Non-GAAP Basis) (Exhibit E-4).....	244
Court Complex Construction Fund -	
Comparative Balance Sheet (Exhibit E-5).....	245
Schedule of Revenues, Expenditures, and Changes in Fund Balance -	
Actual and Budget (Non-GAAP Basis) (Exhibit E-6).....	246

Jail Construction Fund -	
Comparative Balance Sheet (Exhibit E-7).....	247
Schedule of Revenues, Expenditures, and Changes in Fund Balance -	
Actual and Budget (Non-GAAP Basis) (Exhibit E-8).....	248
Administration Building Construction Fund -	
Comparative Balance Sheet (Exhibit E-9).....	249
Schedule of Revenues, Expenditures, and Changes in Fund Balance -	
Actual and Budget (Non-GAAP Basis) (Exhibit E-10).....	250
<u>Enterprise Fund</u>	
<u>Major Fund:</u>	
Nursing Home Fund -	
Comparative Statement of Net Assets (Exhibit F-1).....	251
Schedule of Revenues, Expenses and Changes in Fund Net Assets -	
Actual and Budget (Non-GAAP Basis) (Exhibit F-2).....	252
Comparative Statement of Cash Flows (Exhibit F-3).....	253
<u>Internal Service Funds</u>	
Self-Funded Insurance Fund -	
Comparative Statement of Net Assets (Exhibit G-1).....	255
Schedule of Revenues, Expenses, and Changes in Fund Net Assets -	
Actual and Budget (Non-GAAP Basis) (Exhibit G-2).....	256
Comparative Statement of Cash Flows (Exhibit G-3).....	257
Employee Health Insurance Fund -	
Comparative Statement of Net Assets (Exhibit G-4).....	258
Schedule of Revenues, Expenses, and Changes in Fund Net Assets -	
Actual and Budget (Non-GAAP Basis) (Exhibit G-5).....	259
Comparative Statement of Cash Flows (Exhibit G-6).....	260
<u>Private Purpose Trust Funds</u>	
Township Motor Fuel Tax Fund -	
Comparative Statement of Fiduciary Net Assets (Exhibit H-1).....	261
Statement of Changes in Fiduciary Net Assets (Exhibit H-2).....	262
Township Bridge Fund -	
Comparative Statement of Fiduciary Net Assets (Exhibit H-3).....	263
Statement of Changes in Fiduciary Net Assets (Exhibit H-4).....	264
<u>Agency Funds</u>	
Individual Fund Comparative Statements of Fiduciary Net Assets (Exhibit I-1) -	
Garnishments Fund, Inheritance Tax Fund, Estate Fund.....	265
Property Condemnations Fund, County Collector Fund, Circuit Clerk Fund.....	266
County Clerk Fund, Court Services Fund.....	267

Capital Assets Related to Governmental Funds

Schedule by Source of Funding (Exhibit J-1).....	269
Schedule by Function and Activity (Exhibit J-2).....	270
Schedule of Changes by Source of Funding (Exhibit J-3).....	271
Schedule of Changes by Function and Activity (Exhibit J-4).....	272

SINGLE AUDIT SECTION

Schedule of Expenditures of Federal Awards.....	273
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards.....	281
Independent Auditor's Report on Compliance With Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance With OMB Circular A-133.....	282
Independent Auditor's Schedule of Findings and Questioned Costs.....	283
Summary Schedule of Prior Audit Findings.....	285

STATISTICAL SECTION

Net Assets by Component (Table I).....	289
Changes in Net Assets (Table II).....	290
Fund Balances in Governmental Funds (Table III).....	292
Graph of Fund Balances in Governmental Funds.....	293
Changes in Fund Balances in Governmental Funds (Table IV).....	294
Graph of Governmental Funds Expenditures by Function.....	295
Graph of Governmental Funds Revenues by Source.....	296
Tax Revenues by Source (Table V).....	297
Property Tax Levies and Collections (Table VI).....	298
Property Tax Levies by Component (Table VII).....	299
Graph of Property Tax Levy by Component.....	300
Assessed and Estimated Actual Value of Taxable Real Property (Table VIII).....	301
Property Tax Rates - Direct and Overlapping Governments (Table IX).....	302
Graph of Average Property Tax Rates.....	303
Taxing Districts (Table X).....	304
Principal Property Tax Payers (Table XI).....	305
Legal Debt Margin (Table XII).....	306
Outstanding Debt Ratios (Table XIII).....	307
Net General Bonded Debt Ratios (Table XIV).....	308
Demographic Statistics (Table XV).....	309
Non-agricultural Employment Statistics (Table XVI).....	310
Principal Employers (Table XVII).....	311
Salaries of Principal County Officials (Table XVIII).....	312
County Employees by Function / Program (Table XIX).....	313
Operating Indicators by Function / Program (Table XX).....	314
Capital Asset Statistics by Function / Program (Table XXI).....	315

APPENDIX

Supplemental Grant Schedules	
Regional Planning Commission.....	A-1

Introductory Section

TONY FABRI
COUNTY AUDITOR



1776 EAST WASHINGTON
URBANA, ILLINOIS 61802
TELEPHONE (217) 384-3763
FAX (217) 384-1285

OFFICE OF THE AUDITOR
CHAMPAIGN COUNTY, ILLINOIS

June 26, 2008

To the County Board and the Citizens of Champaign County:

The Comprehensive Annual Financial Report (CAFR) of the County of Champaign, Illinois for the fiscal year ended November 30, 2007 is submitted herewith. The CAFR is management's annual financial report to its taxpayers, governing board, oversight bodies, investors and creditors.

This report consists of management's representations concerning the finances of the County of Champaign. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of the County has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the County's financial statements in conformity with Generally Accepted Accounting Principles (GAAP). Because the cost of internal controls should not outweigh their benefits, the County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The County's financial statements have been audited by Bray, Drake, Liles & Richardson LLP, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended November 30, 2007, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principals used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor's report is presented as the first component of the financial section of the report.

The independent audit of the financial statements of the County was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in the Single Audit Section of this report.

GAAP require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The County's MD&A can be found immediately following the report of the independent auditors.

Profile of the Government

Incorporated in 1833, Champaign County is located about 135 miles south of Chicago, at the crossroads of Interstates 57, 72, and 74 in the heart of East Central Illinois. The County is nearly 1,000 square miles in area, with a population of 179,669 (2000 census) who live in two cities, 24 incorporated villages, and on rural home sites.

The economic base of Champaign County is comprised largely of education, farming, and medicine. Home to the University of Illinois, the County enjoys the benefits of both urban and rural life, with abundant cultural and athletic events ranging from performing arts and museums to Big Ten Sports. Champaign County is a regional medical center with two large clinic/hospital complexes. Nearly 90% of Champaign County's land is farmed. The principal crops are corn and soybeans.

There are 27 elected County Board members, 3 from each of 9 districts. The board members elect a chairman for a two-year term from among the members. In 1998, the County Board appointed two county co-administrators, who share the responsibility of service to the board.

Illinois law determines the functions and services of county government. The largest portion of the County's General Government expenditures are for the administration of justice and public safety, including the State's Attorney, Public Defender, Circuit Clerk, Circuit Court, Court Services (adult and juvenile probation and juvenile detention center), and the Sheriff's functions (road patrol and the county correctional center).

Other functions mandated by state statute include the construction and maintenance of county highways and bridges, the maintenance of the property tax system, voter registration and the election system, maintaining vital records such as birth, marriage, and death certificates, and the recording of deeds and other real estate records.

The County also operates a nursing home, primarily from patient fees and Medicare/Medicaid reimbursements. Voters approved special property taxes in 1972 to fund mental health services, in 1995 to fund a Cooperative Extension Service, in 1996 to fund public health services for all county residents, in 2002 to fund social security and retirement contributions for Nursing Home employees, and in 2004 to fund services for the developmentally disabled.

The Champaign County Board created the Regional Planning Commission (RPC) in 1966 under state-enabling legislation allowing counties to create planning commissions for the welfare of County residents. Over the past thirty-five years the RPC has expanded its

scope beyond land use planning, and has been involved extensively in community development and economic development, distribution of federal community services block grant funds, housing programs, job and police training, transportation planning, senior and social services. In 1994, RPC began the operation of the Champaign County Head Start pre-school program.

Illinois has more taxing districts than any other state. There are 186 taxing districts in Champaign County. The County Treasurer is the tax collector for all these districts. In addition, the County Board is responsible for appointing the boards of special districts such as cemetery districts, mass transit, and forest preserve districts. The districts are not considered part of county government since they are independent in setting taxes and budgets.

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the County operates

Local economy. Despite a slowdown in the national economy, Champaign County continues to maintain a strong and stable economic environment. The University of Illinois dominates the local economy with over 20,000 jobs. The Champaign area is a regional healthcare center with Carle Foundation Hospital and Provena Covenant Medical Center, and two large clinics, Carle Clinic and Christie Clinic. The remaining commercial base of the economy is primarily comprised of retail, food, service, and agriculture. While the average local unemployment rate for 2007 did rise to 4.3%, up from the 2006 average of 3.7%, the Champaign County unemployment rate for 2007 still compared favorably to the State average of 5.0% and national average of 4.6%.

The State of Illinois has continued to experience budgetary problems, as the state economy has suffered. The local share of the State Income Tax received by Champaign County has continued to rise only slightly or remain stagnant for several years. Following a 2005 increase of \$368,350 in State Income Tax revenue from 2004, the County's share of the State Income Tax rose only \$232,404 from 2005 to 2006, and just \$139,007 from '06 to '07.

Long term financial planning. Unreserved fund balance for the general fund (9.8% of actual total general fund expenditures) continues to fall below the 12.5% goal set forth in policy guidelines adopted by the County Board for budgetary and planning purposes. The general fund again was called upon to support the operations of the Champaign County Nursing Home in 2007, with transfers out of almost \$690,000. Even with this transfers, the fund balance actually increased \$300,000, which demonstrates the current strength of General Corporate revenues as balanced against operations.

In November 2002 voters of Champaign County approved a bond issuance to fund construction of a new \$20 million nursing home facility to replace the existing facility at

1701 E. Main St. in Urbana. The bonds are to be repaid by a property tax levy. Despite serious difficulties with mold at the construction site, and with the HVAC system in the new building, construction was completed with a ribbon-cutting ceremony on May 6, 2006. Residents moved into the new facility on February 28, 2007. The County Board currently is pursuing legal remedies to recoup mold remediation and HVAC redesign costs from the responsible parties. It is clear that several years of increasing budget deficits at the Nursing Home must be reversed so the facility doesn't significantly affect the health of the County's overall finances.

The County currently is involved in construction of a new Highway Fleet Maintenance facility that is estimated to cost \$7 million dollars. The County also has entered into several intergovernmental, fringe-road agreements with the Cities of Champaign, Urbana, and Savoy that have committed anticipated Motor Fuel Tax dollars for years to come.

Cash management policies and practices. The County's investment policy is to minimize risk while maintaining a competitive yield. Cash temporarily idle during the year was invested in certificates of deposit, obligations of the U.S. Treasury, Treasury mutual funds, commercial paper, money market funds, and the State Treasurer's investment pool. Total investment income increased from \$1,828,812 in FY 2006 to \$1,985,451 in FY 2007. County government is restricted in its investment options by state law, and will remain in conservative investment portfolios.

Most of the County's fund balances are adequate. However, the Tort Immunity fund had a deficit balance of \$151,408. Over the past three years, actual claims have increased dramatically, and substantial action will have to be taken over the next few fiscal years to increase this fund balance. Furthermore, while the Nursing Home does show \$23.2 million in net assets, \$23.7 million is invested in capital assets and is unavailable to pay operating costs such as payroll, leaving a deficit of \$500,000 in net assets.

As of November 30, 2007 the County had \$50,580,170 in cash on hand, demand deposits, and various investment instruments. Details of the County's deposits and investments are explained in Note 6 of the Notes to the Financial Statements.

Risk management. The County maintains a self-funded insurance fund for worker's compensation insurance and liability and auto insurance. The County's risk retention for the worker's compensation fund is \$400,000 per individual per claim and for liability and auto insurance is \$250,000 per occurrence. Commercial insurance has been purchased for claims in excess of this retention. Additional information on the County's risk management activity can be found in Note 16 of the Notes to the Financial Statements.

Pension benefits. The County provides pension benefits for its employees through a state-wide plan managed by the Illinois Municipal Retirement Fund. The County has no obligation in connection with employee benefits offered through this plan beyond its annual payments to IMRF. Additional information on the County's pension arrangements can be found in Note 21 of the Notes to the Financial Statements.

Awards and Acknowledgements

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County of Champaign for its CAFR for the fiscal year ended November 30, 2006. This was the twenty-sixth consecutive year that the County has received this award. In order to be awarded a Certificate of Achievement, the County published an easily readable and efficiently organized CAFR. This report satisfied both GAAP and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the Auditor's Office. We would like to express our sincere appreciation to all members of the department who assisted and contributed to the preparation of this report. It is primarily the work of the Accounting Manager, Carol Wadleigh, who prepared the statements and schedules in the financial and single audit sections. Carol coordinated the work with the outside auditors and deserves the credit for maintaining the accounting system throughout the year as well as the annual financial reporting system. Credit also must be given to the County Board for their support for maintaining the highest standards of professionalism in the management of the County's finances.

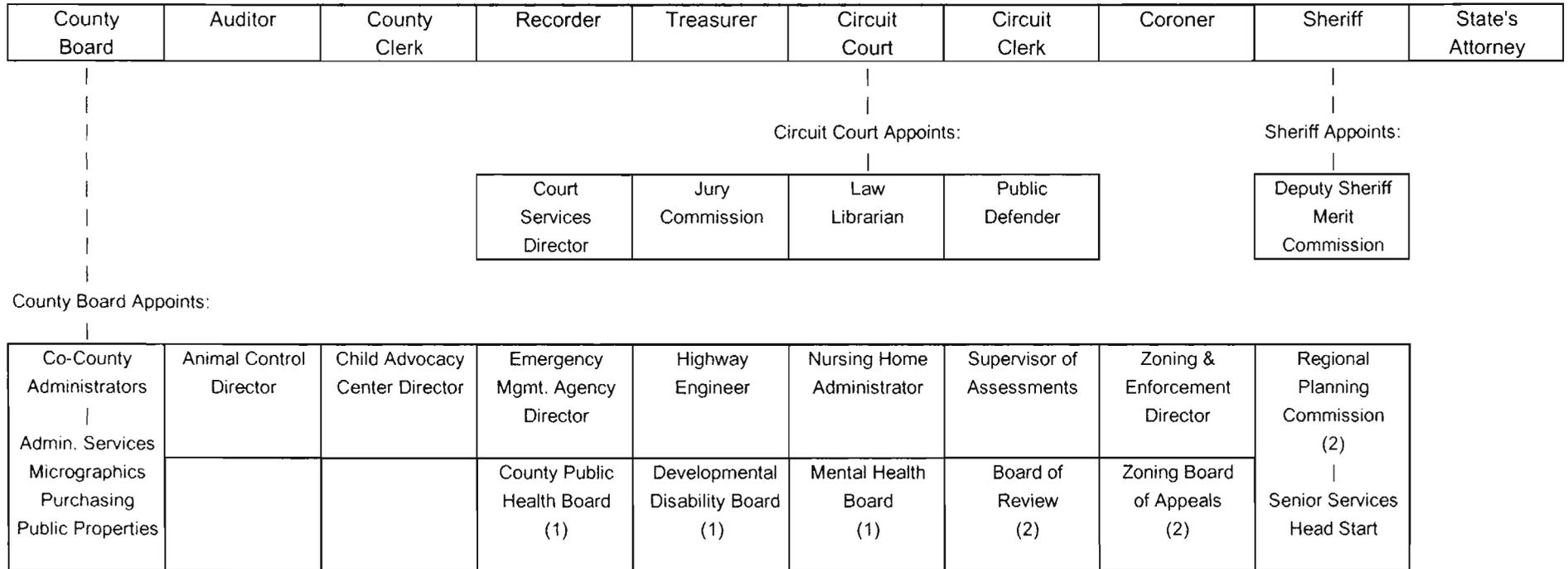
Respectfully submitted,

A handwritten signature in black ink, appearing to read "Tony Fabri", with a stylized flourish above the name.

Tony Fabri
CHAMPAIGN COUNTY AUDITOR

COUNTY OF CHAMPAIGN, ILLINOIS
 ORGANIZATION CHART
 November 30, 2007

VOTERS ELECT:



7

(1) Appointed boards operate with different degrees of independence. The Mental Health Board, County Public Health Board and Developmental Disability Board were approved by voters in 1972, 1996 and 2004, respectively. The County Board appoints their Boards. Their budgets and tax levies require County Board approval, but their expenditures do not.

(2) The Board of Review, Zoning Board of Appeals and Regional Planning Commission have budgets and expenditures approved by the County Board. The Board of Review and Zoning Board of Appeals are independent in performing their service to the public, while the Regional Planning Commission is under the jurisdiction of the County Board. The County Board has allowed the Commission to establish its own personnel policies. The Commission consists of two members of the County Board and the Chairman of the County Board (an ex-officio member), plus the Mayors of Champaign, Urbana, and Rantoul, plus a second representative appointed by Champaign and Urbana. One additional member, elected by the RPC Commission members, serves as Minority Representative.

County of Champaign, Illinois
Principal Officials: Elected
November, 2007

Auditor
Tony Fabri

State's Attorney
Julia Rietz

Circuit Clerk
Linda Frank

Treasurer / Collector
Daniel Welch

Circuit Judges
Arnold Blockman
Harry Clem
Thomas Difanis
Jeffrey Ford
Michael Jones
Heidi Ladd

Coroner
Duane Northrup

County Clerk
Mark Shelden

Recorder
Barbara Frasca

Sheriff / Public Safety Director
Daniel Walsh

County Board Members

C. Pius Weibel, Chair
Janet Anderson
J. Steven Beckett
Ron Bensyl
Thomas Betz
Lloyd Carter, Jr.
Lorraine Cowart
Chris Doenitz
Matthew Gladney
Claudia Gross
Catherine Hogue
Kevin Hunt
Stan James
John D. Jay
Brad Jones
Greg Knott
Ralph Langenheim
Brendan McGinty
Carrie Melin
W. Stephen Moser
Stanley "Steve" O'Connor
Jennifer Putman
Michael Richards
Lawrence Sapp
Jonathan Schroeder
Scott Tapley
Barbara Wysocki

County of Champaign, Illinois
Principal Officials: Appointed
November, 2007

Animal Control Director

Stephanie Joos

Court Services Director

Joseph Gordon

Associate Circuit Judges

Holly Clemons

John Kennedy

Richard Klaus

Chase Leonhard

Brian McPheters

Emergency Management

Agency Director

William Keller

Mental Health Board

Executive Director

Peter Tracy

Board of Review Chairman

Laura Sandefur

Nursing Home Administrator

Andrew Buffenbarger

Child Advocacy Center

Executive Director

Michael Williams

Public Defender

Randall Rosenbaum

Regional Planning Commission

Chief Executive Officer

Cameron Moore

County Administrators and
Administrative Services Directors

Debra Busey

Dennis Inman

Supervisor of Assessments

Joseph Meents, Interim

County Highway Engineer

Jeffrey Blue

Zoning and Enforcement Director

John Hall

County of Champaign, Illinois
General Information
November, 2007

DATE OF INCORPORATION: February 20, 1833

FORM OF GOVERNMENT: 27-member County Board, 3 representatives from each of nine districts

COUNTY EMPLOYEES: 766 full-time, 223 part-time

COUNTY SEAT: Urbana (which, with its twin city of Champaign, is the urban center of the County)

LAND AREA: 997 square miles (637,956 acres)

POPULATION:	U.S. Census	1950	106,100
		1960	132,436
		1970	163,281
		1980	168,392
		1990	173,025
		2000	179,669

COUNTY ROADS: 191 miles of paved roads under County jurisdiction.

TRANSPORTATION: Passenger airlines (2); railroad lines (1); bus lines (4);
major federal and state highways, including 3 interstate highways.

AGRICULTURE: Corn and soybeans are the major crops. Per the USDA Census of Agriculture:

<u>Year</u>	<u>Farmland Acreage</u>	<u>Ratio of Farmland To Total Acreage</u>
1978	614,544	96.3%
1982	600,159	94.1%
1987	594,227	93.1%
1992	571,807	89.6%
1997	567,697	89.0%
2002	577,066	90.5%

MAJOR INSTITUTIONS:

University of Illinois: The County's largest single employer, this 1,406 acre main campus of the state university employs 17,794 faculty and staff, plus numerous student employees. Student enrollment is 41,135. The University also owns and operates a 1,742 acre airport and 3,868 acres of experimental fields.

Parkland Community College: A two-year community college with 9,407 students and 1,288 employees, Parkland serves portions of twelve counties in East Central Illinois.

County of Champaign, Illinois
Fund Descriptions
November, 2007

GOVERNMENTAL FUNDS

General Corporate Fund 080: The principal operating fund of the County finances most activities for which there is no specific tax levy or user fee. The General Corporate property tax rate limit is .25%, Illinois Compiled Statutes 55 ILCS 5/5-1024. An additional property tax for cooperative extension education, passed by referendum in November, 1995, has a limit of .03%, 505 ILCS 45/8(b).

Special Revenue Funds

Animal Control Fund 091: License fees to provide for the registration of dogs and cats, impoundment of strays, and rabies control.

Arrestees' Medical Costs Fund 659: Court fee for the Sheriff to defray the cost of medical expenses for persons under arrest.

Capital Equipment Replacement Fund 105: Fund started in FY 2000 to accumulate resources for the planned replacement of capital equipment for General Corporate Fund departments.

Child Advocacy Center Fund 679: State and local funding for the operation of a child advocacy center to provide abuse prevention education, compassionate support to abused children and coordination of the investigation and prosecution of abuse cases.

Child Support Services Fund 617: Fee for the Circuit Clerk to administer the collection and distribution of child support payments.

Circuit Clerk Operations and Administration Fund 630: Fee for the Circuit Clerk to offset the costs of collecting and disbursing funds to entities of state and local governments.

County Bridge Fund 084: Property tax for the construction and maintenance of county bridges. Also provides 50% of the cost of bridge construction in rural townships. Rate limit .05%, Illinois Compiled Statutes 605 ILCS 5/5-602.

County Clerk Death Certificate Surcharge Fund 611: Fee collected by the County Clerk for the State Department of Public Health to implement a statewide electronic death certificate system.

County Clerk's Automation Fund 670: Fee for automating the County Clerk's vital records storage system.

County Highway Fund 083: Property tax for maintenance of county highways. Rate limit .10%, Illinois Compiled Statutes 605 ILCS 5/5-601.

County Motor Fuel Tax Fund 085: State shared revenue from motor fuel taxes for construction and maintenance of county highways.

County of Champaign, Illinois
Fund Descriptions
November, 2007

Special Revenue Funds (continued)

County Public Health Fund 089: Property tax to provide community health services, such as immunizations and restaurant inspections. Rate limit .10% by referendum November, 1996, Illinois Compiled Statutes 55 ILCS 5/5-25003.

Court Document Storage Fund 671: Fee to defray the cost of establishing and maintaining a document storage system for county court records, administered by the Circuit Clerk.

Court Services Drug Forfeitures Fund 672: Forfeitures from drug cases distributed by the Illinois State Police for the Court Services Department to use in the enforcement of laws governing controlled substances.

Courthouse Museum Fund 629: Donated funds for the purpose of establishing a museum in the County Courthouse.

Court's Automation Fund 613: Fee for automating court records, administered by the Circuit Clerk.

Defense Services Grant Fund 684: Federally funded grant providing the Public Defender with an additional attorney to defend drug and violent crime cases.

Delinquency Prevention Grants Fund 109: Grants funded by the local public safety sales tax and administered by the Mental Health Board to reduce juvenile delinquency.

Developmental Disability Fund 108: Property tax to provide funding for the care and treatment of persons with a developmental disability. Rate limit .10% by referendum November, 2004, Illinois Compiled Statutes 55 ILCS 105/1.

Domestic Violence Prosecution Fund 673: Federally funded grant for the State's Attorney to combat domestic violence through aggressive prosecution, training of law enforcement personnel and court officers, computerized tracking of offenders through the criminal justice process, and distribution of cameras and recorders to aid in gathering evidence.

Drug Courts Program Grant Fund 685: Federally funded grant administered by the Mental Health Board which establishes a specialized probation program with the goal of reducing the number of drug offenders who are incarcerated and who re-offend.

Election Assistance / Accessibility Grant Fund 628: Federal grants to improve voter accessibility at election polling sites, administered by the County Clerk.

Geographic Information System Fund 107: Fee collected by the County Recorder for the County Board to create and maintain a county-wide map through a geographic information system.

Head Start Program Fund 104: Federally funded education and development programs for low-income pre-school children and their families.

County of Champaign, Illinois
Fund Descriptions
November, 2007

Special Revenue Funds (continued)

Highway Federal Aid Matching Fund 103: Property tax to pay for engineering and right-of-way costs, utility relocations and the County's share of construction on specific federal highway projects. Rate limit .05%, Illinois Compiled Statutes 605 ILCS 5/5-603.

Illinois Municipal Retirement Fund 088: Property tax for employer's share of IMRF retirement for County employees. No rate limit, Illinois Compiled Statutes 40 ILCS 5/22-403.

Interagency Task Force Fund 665: Clerical staff for the State Task Force X, a joint government agency to coordinate the investigation of drug related crimes.

Jail Commissary Fund 658: Accounts for the purchase and sale of sundries to prisoners in the Correctional Center.

Juvenile Information Sharing System Grant Fund 681: Federal grant to the Juvenile Detention Center to purchase equipment and set up an integrated county-wide data collection system for juveniles processed through the criminal justice system.

Juvenile Intervention Services Fund 677: Residual balance from a federal grant to Court Services for the purpose of establishing a local delinquency prevention policy board to assess community risk factors, local resources and protective factors and then to develop a community-based delinquency prevention implementation plan.

Juvenile Offender Equipment Grant Fund 682: Federal grant to the Juvenile Detention Center for the purchase of equipment to assist in holding juvenile offenders accountable for their behavior.

Law Library Fund 092: Court fees to maintain the law library in the courthouse.

Mental Health Fund 090: Property tax to provide funding to mental health agencies. Rate limit originally .10% by referendum November, 1972, later revised by a legislative change to .15%, Illinois Compiled Statutes 405 ILCS 20/4.

Probation Services Fund 618: Court fees to be used for purchasing services from hospitals and not-for-profit agencies for probationers with special needs and for purchasing equipment for use by the County's Court Services Department.

Property Tax Interest Fee Fund 627: Fee on properties sold at tax sales to be used by the County Treasurer to pay interest and costs on property tax sales in error.

Public Safety Sales Tax Fund 106: One-quarter percent special retailer's occupation tax for public safety imposed by the County Board upon approval by the voters in November 1998, Illinois Compiled Statutes 55 ILCS 5/5-1006.5. This special sales tax has been designated to repay bonds issued to finance construction of public safety facilities and to support other public safety programs, such as juvenile delinquency prevention and courts technology.

County of Champaign, Illinois
Fund Descriptions
November, 2007

Special Revenue Funds (continued)

Recorder's Automation Fund 614: Fee for automating records in the Recorder's Office.

Regional Planning Commission Fund 075: Federal and state grants for economic development, community services, senior services, transportation engineering and police training, plus contracts with local agencies for planning and other technical assistance.

Regional Planning Commission Economic Development Loan Fund 475: Federal money for low interest loans to new or expanding businesses, or for rehabilitating rental/housing properties. Loan repayments are used to fund loans to new applicants.

Sheriff Drug Forfeitures Fund 612: Forfeitures from drug cases distributed by the Illinois State Police for the Sheriff to use in the enforcement of laws governing controlled substances.

Sheriff Equipment Grant Fund 686: Federal grant to purchase equipment for electronic capture and submission of fingerprints by the Sheriff.

Social Security Fund 188: Property tax for employer's share of social security (FICA) for County employees. No rate limit, Illinois Compiled Statutes 40 ILCS 5/21-110.

Solid Waste Management Fund 676: Costs related to implementing a solid waste management plan addressing waste disposal methods, such as recycling, yard waste composting and landfilling.

State's Attorney Drug Forfeitures Fund 621: Forfeitures from drug cases distributed by the Illinois State Police for the State's Attorney to use in the enforcement of laws governing narcotics activity.

Tax Sale Automation Fund 619: Fee for the automation of property tax collections and delinquent property tax sales.

Tort Immunity Fund 076: Property tax (no rate limit, Illinois Compiled Statutes 745 ILCS 10/9-103 and 10/9-107) to pay for property insurance, liability insurance, workers' compensation insurance, unemployment insurance, and judgments against the County.

Victim Advocacy Grant Fund 675: Federally funded grant to provide services to victims of violent crime, including juvenile crime and offenses, through a Victim Advocacy Program Director in the State's Attorney's Office.

Working Cash Fund 610: Property tax (1976 and 1977 only) to provide working cash to avoid issuance of tax anticipation notes or warrants. Fund balance is to be held constant at \$377,714. Rate limit .025%, Illinois Compiled Statutes 55 ILCS 5/6-29003.

County of Champaign, Illinois
Fund Descriptions
November, 2007

Debt Service Funds

1995 Series Jail Bond Debt Service Fund 071: Property tax (no rate limit) for repayment of bonds issued in 1995 to finance construction of the satellite jail. Bonds are scheduled for retirement through 2010. This property tax is expected to be abated each year from 2001 on, since the public safety sales tax is being used to repay the jail bonds.

2003 Series Nursing Home Bond Debt Service Fund 074: Property tax (no rate limit) for repayment of bonds issued in 2003 to finance construction of a nursing home facility. Bonds are scheduled for retirement through 2022.

2007 Series Highway Facility Bond Debt Service Fund 350: Fund to account for the repayment of bonds issued in 2007 to finance construction of the Highway Fleet Maintenance Facility. Bonds are being repaid by a combination of pledged general sales taxes in the General Fund and property taxes in the County Highway Fund. Bonds are scheduled for retirement through 2017.

Capital Projects Funds

Administration Building Construction Fund 301: To account for the purchase and remodeling of the Brookens Administration Building, financed with economic development loans from the RPC Loan Fund, general obligation bonds and general revenues.

Court Complex Construction Fund 303: To account for the construction of a new court facility and the remodeling of the old courthouse, financed through alternative revenue source bonds issued in 1999, 2000 and 2007, backed by a 1/4 cent public safety sales tax.

Highway Facility Construction Fund 304: To account for the construction of a new highway fleet maintenance facility, financed with motor fuel taxes, property taxes and sales taxes.

Jail Construction Fund 078: To account for the construction of the satellite jail and remodeling of the older jail, financed with general obligation bonds issued in 1995.

Nursing Home Construction Fund 070: To account for the construction of a nursing home facility, financed with general obligation bonds issued in 2003 and 2006.

PROPRIETARY FUNDS

Enterprise Fund

Nursing Home Fund 081: Operating fund for the County Nursing Home.

Internal Service Funds

Employee Health Insurance Fund 620: Employee payroll deductions and billings to the various County funds provide a pool from which premiums are paid for health and life insurance benefits provided for employees.

County of Champaign, Illinois
Fund Descriptions
November, 2007

Internal Service Funds (continued)

Self-funded Insurance Fund 476: Accounts for risk financing activities (liability, auto, property and workers' compensation) funded through billings to the various County funds.

FIDUCIARY FUNDS

Private Purpose Trust Funds

Township Bridge Fund 087: State funding for construction of township bridges over 20 feet in length, administered by the County Highway Engineer in a trustee capacity on behalf of the various townships. This funding is not available to support County programs.

Township Motor Fuel Tax Fund 086: State funding from motor fuel taxes for township road maintenance and construction, administered by the County Highway Engineer in a trustee capacity on behalf of the various townships. This funding is not available to support County programs.

Agency Funds

Circuit Clerk Fund: Court fees and fines which are collected by the Circuit Clerk and disbursed to the County Treasurer and other local governments.

County Clerk Fund: Tax redemptions collected and remitted to the persons who bought property at the tax sale, when the original owner later redeems his/her taxes. This fund also includes all fees collected by the County Clerk before they are deposited with the County Treasurer.

County Collector Fund: Collection and distribution of property taxes for all local taxing districts.

Court Services Fund: Restitution for victims of crime plus public service worker activities administered by the Court Services Director.

Estate Fund 097: Unclaimed estates held by the County until disposition is determined by court order.

Garnishments Fund 699: Court-ordered wage garnishments withheld from County employees.

Inheritance Tax Fund 095: Inheritance taxes collected by the County Treasurer and remitted to the State of Illinois.

Property Condemnations Fund 667: Deposits held by the County Treasurer until the court determines just compensation for property condemned under the eminent domain statutes.

County of Champaign, Illinois
Department Descriptions
November, 2007

Administrative Services - Provides information processing and records management/retention through computer and micrographic technology. Acts as the personnel office; handles job classification and salary administration. As of September 2006, processes bi-weekly payroll and Illinois Municipal Retirement for County employees. Administers insurance covering property, liability, workers' compensation, unemployment and employee health. Prepares the annual budget for County Board approval. The Purchasing Division secures prices, issues purchase orders and maintains a stores inventory for other County offices.

Animal Control - Enforces Animal Control Act and county ordinances requiring rabies vaccination and dog and cat registration. Investigates animal bites and claims made for livestock killed by dogs. Operates an animal impound facility used by most local jurisdictions.

Auditor - Internal auditor and chief accountant for the County. Pays all County bills. Audits for compliance with County Board policy and state and federal law. Since September 2006, no longer administers payroll and Illinois Municipal Retirement. Maintains centralized accounting system, generating weekly and monthly accounting reports for all County departments. Prepares the County's Comprehensive Annual Financial Report.

Board of Health - Eight member board appointed by the County Board to provide community health services, such as immunizations and restaurant inspections. This board was created pursuant to a referendum passed by voters in November, 1996.

Board of Review - Three person board appointed by the County Board to revise assessments of real property and assess all real property not assessed by a township assessor. Acts on written complaints of incorrectly assessed property and applications for property to be declared exempt from taxation. Signs certificates of error and distributes copies to County Clerk and County Collector. Delivers one set of completed assessment books to the County Clerk, who then certifies the abstract of assessments to the Illinois Department of Revenue.

Child Advocacy Center – Provides child abuse prevention education, compassionate support to abused children and coordination of the investigation and prosecution of abuse cases.

Circuit Clerk - Handles all court records of Champaign County. Produces all appeal records, issues passports and juror's vouchers. Is represented by a clerk at all jury trials. Accepts payment of and disburses court ordered fines and fees.

Circuit Clerk Support Enforcement - Contract with the State of Illinois Department of Healthcare and Family Services for federal and state reimbursement of expenditures in connection with ensuring that child support payments are made.

Circuit Court - The Circuit Court is the court of general jurisdiction in the State of Illinois. Champaign County is in the Sixth Judicial Circuit, along with five other neighboring counties. The six Circuit Judges in Champaign County are elected by the voters in the Circuit. The five Associate Judges are appointed by the Circuit Judges for four year terms. All judges are paid by the state.

County of Champaign, Illinois
Department Descriptions
November, 2007

Cooperative Extension Service - Cooperative extension education property tax levied by the County and turned over to the University of Illinois Cooperative Extension Service. Cooperative Extension Service programs include 4-H, youth and adult education programs.

Coroner - Investigates all deaths where the decedent was not attended by a licensed physician. Responsible for determining the manner and cause of each death to decide if an inquest is necessary; prepares and conducts inquests. The Coroner has the same powers as the Sheriff and should the Office of the Sheriff be vacant, the Coroner performs all the duties as required by law to be performed by the Sheriff, and retains those powers until another Sheriff is appointed or elected.

Correctional Center - This department accounts for most expenditures related to the operations of the County Jail and Satellite Jail. Utility costs are included under Public Properties. The Satellite Jail, completed in 1996, is the main intake/release facility for the county.

County Board - Coordinates and implements actions of the County Board and performs duties required by state statutes. Prepares weekly committee calendar and committee minutes.

County Clerk - Ex-Officio Clerk of the County Board; records County Board minutes; issues county licenses (marriage, liquor, motel); keeps records and issues certificates of vital statistics (birth, death, marriage); registers voters; conducts elections; files campaign disclosures and statements of economic interest; computes property tax extensions and mobile home privilege tax; keeps county maps on file.

Court Services/Probation - Juvenile Division makes recommendations to the Court on petitions concerning minors. Should the minor be placed on probation or under court supervision, the probation officer provides counseling, supervision and referral to appropriate community resources. Adult Division conducts pre-sentence investigations and prepares pre-sentence reports for the courts. If a defendant is sentenced to probation, the probation officer provides rehabilitative counseling and endeavors to see that the conditions of probation are carried out.

Debt Service - Department set up to accumulate resources restricted for the repayment of general obligation bonds, for which the County's general sales tax revenue has been pledged to repay.

Deputy Sheriff Merit Commission - Three member commission which certifies persons as eligible to serve as sworn deputies. Handles major disciplinary actions and discharge of sworn personnel. Members of commission are appointed by County Board upon recommendation of County Sheriff.

Developmental Disability Board - Three member board appointed by the County Board to administer services for persons with a developmental disability. This board was created pursuant to a referendum passed by voters in November, 2004.

Emergency Management Agency - Trains volunteers and acts to protect persons and property in the event of a disaster.

County of Champaign, Illinois
Department Descriptions
November, 2007

General County - This department accounts for General Corporate revenues and expenditures that are not allocated to specific General Corporate departments. Revenues include property, sales and income taxes. Expenditures include employee health insurance, independent audit, grants to local agencies and Regional Planning Commission membership dues.

Head Start Program - Early childhood education and development program funded by federal grants from the Department of Health and Human Services and administered in Champaign County by the Regional Planning Commission.

Highway - Prepares plans, specifications and estimates for construction of County highways, bridges and culverts; supervises their construction and maintenance.

Jury Commission - Three person commission appointed by the Circuit Court to compile a list of potential jurors based on registered voters. Illinois law also provides that holders of Illinois driver's licenses may be eligible for jury duty; however, Champaign County uses only registered voters.

Juvenile Detention Center - Operates a secure, locked facility for minors apprehended by law enforcement agencies.

Law Library - Provides law reference materials for the use of all members of the public, but used mainly by local attorneys and judges.

Mental Health Board - Nine member board appointed by the County Board to provide funding to mental health agencies.

National Voter Registration Act - segregates the cost of implementing the federal law requiring expanded voter registration for federal elections.

Nursing Home - The Nursing Home is licensed to provide skilled, intermediate and shelter care. Other care options include a special unit for Alzheimers and Related Disorders, an Adult Day Care Program, and a Respite Care Program. A child day care center, operated by the Nursing Home since 1990, was discontinued in 2006. A new Nursing Home facility was constructed in 2003-2006 and put into service in February 2007.

Public Defender - Court-appointed attorneys to represent indigent persons charged with crimes in Champaign County, involving every type of crime from murder to traffic offenses. Provides the same legal representation that defendants would receive from private counsel.

Public Properties - Provides custodial and maintenance services for all County buildings. In October 1995, this department was placed under the direction of the County Administrator as a division of the Administrative Services Department.

Recorder - Responsible for the recording of various instruments including deeds, mortgages, affidavits, plats, mechanics liens, corporation papers, surveys, and military discharges. These instruments are indexed and preserved through electronic imaging. Handles State of Illinois revenue stamps (transfer tax) for sales and transfers of property.

County of Champaign, Illinois
Department Descriptions
November, 2007

Regional Office of Education - Pays Champaign County's portion of certain administrative costs incurred by the Champaign/Ford Counties Regional Office of Education.

Regional Planning Commission - A nine member advisory body created by the County Board to supply information and technical assistance to local government officials in the areas of planning, land use, housing, transportation engineering, public administration, community and economic development. Has expanded into the areas of police training and community service grants, including the Senior Services Program. Administers the Head Start Program and the Geographic Information Services Joint Venture.

Sheriff - Patrols the rural areas and unincorporated towns and villages. Investigates crimes and serves civil papers (lawsuits, divorces, small claims, subpoenas, court orders and notices). Operates the two county jails and takes prisoners to court for arraignment and trial. Attends court and is responsible for court security. Transports prisoners to the state penitentiary. Handles mental cases and transports them as necessary.

Sheriff's D.A.R.E. and Explorers Programs - Anti-drug education program and Boy Scout Explorers program sponsored by the Sheriff and funded with donations.

State's Attorney - Prosecutes all actions, civil and criminal, in the Circuit Court. Commences and prosecutes all actions and proceedings brought by any County Officer and defends actions and proceedings brought against the County or against County Officers. Gives opinions to any County officer upon questions of law relating to the County.

State's Attorney Support Enforcement - Contract with the State of Illinois Department of Healthcare and Family Services for federal and state reimbursement of expenditures in connection with enforcing court-ordered child support payments.

Supervisor of Assessments - Maintains tax maps, property record cards and exemption certificates related to property tax assessments. Keeps current list of property owners. Publishes assessments in newspapers, sends notices of assessment changes to taxpayers and issues certificates of errors. Instructs, consults and assists township assessors and has the statutory power to make assessments.

Treasurer - Responsible for the receipt of County revenue and for the investment and disbursement of County funds. As County Collector, collects and distributes property and mobile home taxes for all taxing districts in the County. Bills and collects drainage assessment taxes. Supervises the sale of delinquent real estate taxes.

Zoning and Enforcement - Reviews applications and issues zoning use permits. Inspects to ensure compliance with the zoning ordinance and investigates alleged violations. From June 1990 to December 2005, the County Board contracted with the Regional Planning Commission to provide these services. In 2006, the program returned to being run by employees in the General Corporate Fund. This department also pays the per diems of the Zoning Board of Appeals, which is a six member board appointed by the County Board.

Financial Section

BRAY, DRAKE, LILES & RICHARDSON LLP

KARL E. DRAKE, CPA
CURTIS D. LILES, CPA
R. NEIL RICHARDSON, CPA

Certified Public Accountants
1606 N. Willow View Road, Suite 1E
Urbana, Illinois 61802-7446

Phone 217/337-0004
Fax 217/337-5822

JAMES P. BRAY, CPA (Retired)

June 27, 2008

Champaign County Board
Urbana, IL

Independent Auditor's Report

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Champaign County, Illinois, as of and for the year ended November 30, 2007, which collectively comprise the County's basic financial statements as listed in the table of contents under "Basic Financial Statements". These financial statements are the responsibility of Champaign County, Illinois's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in **Government Auditing Standards**, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Champaign County, Illinois, as of November 30, 2007, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and Major Special Revenue Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with **Government Auditing Standards**, we have also issued our report, dated June 27, 2008, on our consideration of Champaign County, Illinois's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with **Government Auditing Standards** and should be considered in accessing the results of our audit.

The management's discussion and analysis on pages 23 through 33 is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

**Champaign County Board
Urbana, IL
June 27, 2008**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Champaign County, Illinois' basic financial statements. The introductory section, combining and individual non-major fund financial statements, combined and individual department statements, statistical section, and appendix, listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements of Champaign County, Illinois. The combining and individual non-major fund financial statements, combined and individual department statements, and the schedule of expenditures of federal awards have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section, statistical section, and appendix have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.



BRAY, DRAKE, LILES & RICHARDSON LLP

BRAY, DRAKE, LILES & RICHARDSON LLP
Certified Public Accountants

MANAGEMENT'S DISCUSSION
AND ANALYSIS

County of Champaign, Illinois
Management's Discussion and Analysis

November 30, 2007

As management of the County of Champaign, we offer readers of these financial statements this narrative overview and analysis of the financial activities of the County of Champaign for the fiscal year ended November 30, 2007. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 1-5 of this report.

Financial Highlights

- The assets of the County of Champaign exceeded its liabilities at the close of the most recent fiscal year by \$78,394,536 (*net assets*). The County's total net assets remained fairly constant from 2006 to 2007. However, the County experienced a deficit of \$19,016,254 in *unrestricted net assets*, due to the completion of the Champaign County Nursing Home facility. The asset of the new building was transferred from the County's governmental activities funds to a business-type activities fund (the Nursing Home), while the liability of bonded debt incurred to pay for the facility remains with the government funds, resulting in the deficit in unrestricted assets.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$49,962,974, an increase of \$5,727,503 in comparison with the prior year. The vast majority of this amount, \$43,555,293, is *available for spending* at the government's discretion (*unreserved fund balance*).
- At the end of the current fiscal year, unreserved fund balance for the general fund was \$3,054,103, or 9.8% of total general fund expenditures.
- Champaign County's total bonded debt increased by \$5,512,771 during the current fiscal year.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to Champaign County's basic financial statements. Champaign County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of Champaign County's finances, in a manner similar to a private-sector business.

- The *statement of net assets* presents information on all of Champaign County's assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of Champaign County is improving or deteriorating.
- The *statement of activities* presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the County of Champaign include general government, justice and public safety, health, education, social services, development, and highways and bridges. The business-type activities of the County of Champaign include the Champaign County Nursing Home. The government-wide financial statements do not include funds classified as Fiduciary Funds (discussed further below), because the resources of those funds are not available to support the County's programs.

The government-wide financial statements can be found on pages 35-36 of this report.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County of Champaign, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County of Champaign can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The County of Champaign maintains fifty-five individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Mental Health Fund, Developmental Disability Fund, and County Motor Fuel Tax Fund, all of which are considered to be major funds. Data from the other fifty-one governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* elsewhere in this report.

The County of Champaign adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 37-42 of this report.

Proprietary funds. The County of Champaign maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County of Champaign uses one enterprise fund to account for its Nursing Home. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County of Champaign uses internal service funds to account for its self-funded insurance and employee health insurance. Because both of these services predominately benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide information for the County Nursing Home, which is considered to be a major fund of the County of Champaign. Both internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of *combining statements* elsewhere in this report.

The basic proprietary fund financial statements can be found on pages 43-46 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are *not* available to support the County of Champaign's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found on pages 47-48 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 49-82 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the County of Champaign's progress in funding its obligation to provide pension benefits to its employees. This required supplementary information can be found in Exhibit XI on pages 75-77 of this report.

The combining statements referred to earlier in connection with non-major governmental funds and internal service funds are presented immediately following the notes to the financial statements. Combining and individual fund statements and schedules can be found on pages 83-106 of this report.

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the County of Champaign, assets exceeded liabilities by \$78,394,536 at the close of the most recent fiscal year.

The largest portion of the County of Champaign's net assets (75.0%) reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment), less any related debt used to acquire those assets that is still outstanding. The County of Champaign uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the County of Champaign's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. The table **County of Champaign's Net Assets** reflects the condensed Statement of Net Assets.

An additional portion of the County of Champaign's net assets (49.5%) represents resources that are subject to external restrictions on how they may be used. This leaves a

deficit balance of *unrestricted net assets* (\$19,016,254), or money that may be used to meet the government's ongoing obligations to citizens and creditors. This deficit balance is due mainly to the completion of the Champaign County Nursing Home facility. The asset of the new building was transferred from the County's governmental activities funds to a business-type activities fund (the Nursing Home), while the liability of bonded debt incurred to pay for the facility remains with the government funds, resulting in the deficit in unrestricted assets.

At the end of the current fiscal year, the County must report negative balances in all three categories of net assets; for the government as a whole, as well as for governmental activities, and unrestricted net assets for business-type activities.

The County's net assets remained fairly stable from 2006 to 2007, with a significant increase in business-type activities and a corresponding decrease in governmental activities, representing the completion and accumulated depreciation of the new Champaign County Nursing Home facility.

County of Champaign's Net Assets

(in thousands of dollars)

	2006	2007	2006	2007	2006	2007
Current and Other Assets	\$ 75,779	\$ 83,776	\$ 2,049	\$ 2,323	\$ 77,828	\$ 86,099
Capital Assets	88,478	66,875	1,892	23,751	90,370	90,626
Total Assets	\$ 164,257	\$ 150,651	\$ 3,941	\$ 26,074	\$ 168,198	\$ 176,725
Long-term Liabilities	60,779	66,146	411	472	61,190	66,618
Other Liabilities	26,840	29,120	1,785	2,594	28,625	31,714
Total Liabilities	\$ 87,619	\$ 95,266	\$ 2,196	\$ 3,066	\$ 89,815	\$ 98,332
Net Assets:						
Invested in Capital Assets	38,192	34,867	1,875	23,741	40,067	58,609
Restricted	36,459	38,800	-	-	36,459	38,800
Unrestricted	1,987	(18,282)	(130)	(734)	1,857	(19,016)
Total Net Assets	76,638	55,385	1,745	23,007	78,383	78,393

Governmental Activities. While total net assets remained largely unchanged from 2006 to 2007, a significant transfer of assets (over \$21 million) from Governmental Activities to Business-Type Activities did occur, largely as a result of the construction of the new Champaign County Nursing Home facility. A \$6.3 million decrease in expenditures on Highways & Bridges was partially offset by increases in Health (\$1 million) and Development (\$3 million). Otherwise, increases in expenses and revenues closely paralleled inflation and growth in the demand for services.

Business-type Activities. As already mentioned, Business-type Activities saw an increase of approximately \$21 million. Much of this increase was due to the completion

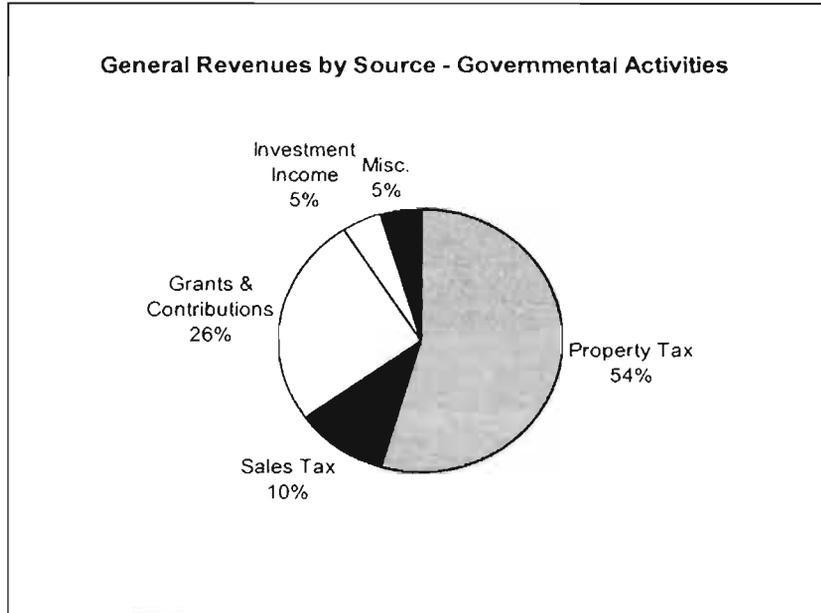
of the new Nursing Home facility. As for the actual operations of the Nursing Home, expenses outstripped revenues by \$1.4 million.

The following table summarizes the revenues and expenses of the County's activities:

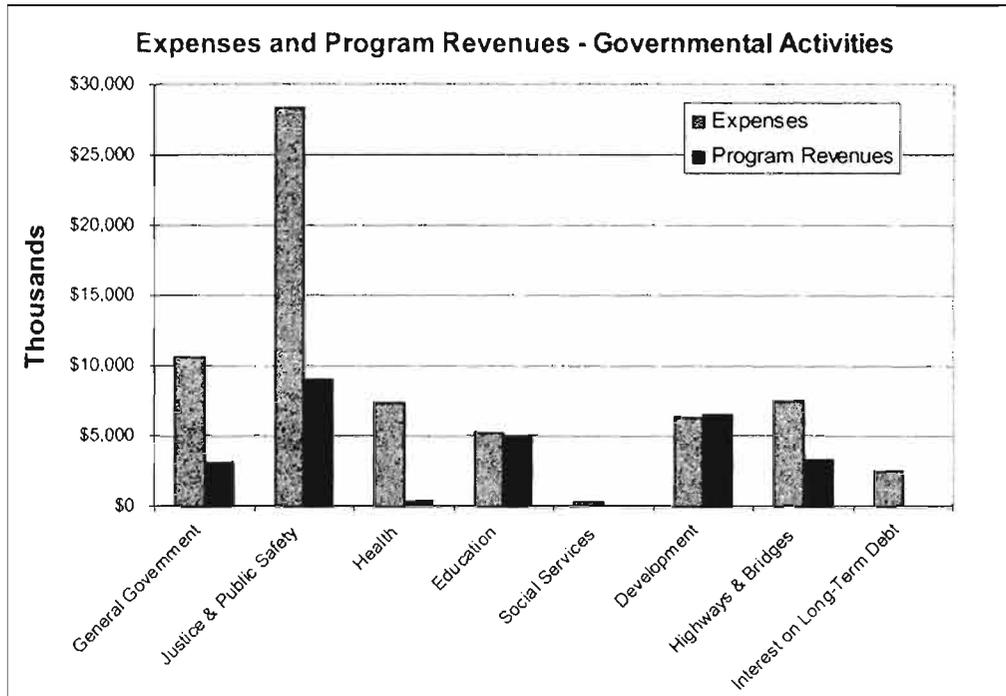
County of Champaign's Changes in Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2006	2007	2006	2007	2006	2007
Revenues:						
Program Revenues						
Charges for Services	\$ 8,661,646	\$ 9,486,599	\$ 10,488,071	\$ 13,722,500	\$ 19,149,717	\$ 23,209,099
Operating Grants & Contributions	15,606,621	18,054,418	-	-	15,606,621	18,054,418
General Revenues:						
Property Taxes	21,624,968	22,905,851	783,877	840,560	22,408,845	23,746,411
Public Safety Sales Taxes	4,240,855	4,359,205	-	-	4,240,855	4,359,205
Hotel/Motel & Auto Rental Taxes	32,027	26,376	-	-	32,027	26,376
Grants & Contributions						
Not Restricted to						
Specific Programs	10,547,157	10,841,170	-	-	10,547,157	10,841,170
Investment Earnings	1,814,557	1,957,841	14,255	27,610	1,828,812	1,985,451
Miscellaneous	1,014,781	1,914,765	19,849	4,308	1,034,630	1,919,073
Total Revenues	63,542,612	69,546,225	11,306,052	14,594,978	74,848,664	84,141,203
Expenses:						
General Government	10,508,915	10,627,760	-	-	10,508,915	10,627,760
Justice & Public Safety	29,726,343	28,373,837	-	-	29,726,343	28,373,837
Health	6,360,141	7,371,974	-	-	6,360,141	7,371,974
Education	4,703,406	5,195,843	-	-	4,703,406	5,195,843
Social Services	280,956	190,786	-	-	280,956	190,786
Development	3,314,966	6,356,022	-	-	3,314,966	6,356,022
Highways & Bridges	13,777,351	7,461,600	-	-	13,777,351	7,461,600
Interest on Long-Term Debt	2,413,876	2,554,227	-	-	2,413,876	2,554,227
Nursing Home	-	-	12,767,512	15,999,925	12,767,512	15,999,925
Total Expenses	71,085,954	68,132,049	12,767,512	15,999,925	83,853,466	84,131,974
Increase in Net Assets						
Before Transfers	(7,543,342)	1,414,176	(1,461,460)	(1,404,947)	(9,004,802)	9,229
Transfers	(1,167,931)	(22,667,321)	1,167,931	22,667,321	-	-
Increase in Net Assets	(8,711,273)	(21,253,145)	(293,529)	21,262,374	(9,004,802)	9,229
Beginning Net Assets	85,349,373	76,638,100	2,038,736	1,745,207	87,388,109	78,383,307
Ending Net Assets	76,638,100	55,384,955	1,745,207	23,007,581	78,383,307	78,392,536

Revenues for the County are generated from a number of different sources and for the most part are dependent on different financial factors. The majority of revenue is derived from property taxes, as illustrated in the following chart, which provides long-term stability.



Justice and Public Safety expenses constituted the largest single category of expense within governmental activities totaling \$28,373,837, or 42% of total expenses of \$68,132,049. General Government expenses were next largest at \$10,627,760 or 16% of total expenses. A breakdown by program of expenses and program revenues follows.



Financial Analysis of the Government's Funds

As noted earlier, the County of Champaign uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the County of Champaign's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the County of Champaign's financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

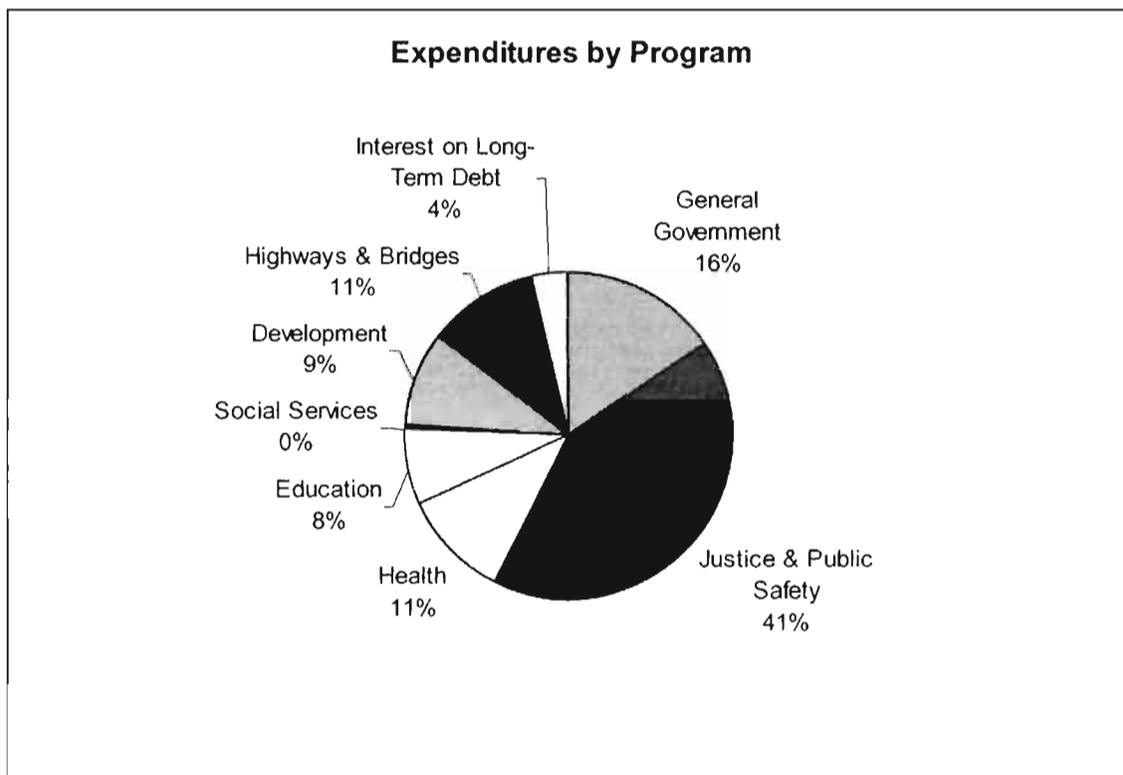
As of the end of the current fiscal year, the County of Champaign's governmental funds reported combined ending fund balances of \$49,962,974, an increase of \$5,697,503 in comparison with the prior year. Over 87% of this amount constitutes *unreserved, undesignated fund balance*, which is available for spending at the government's discretion. The remainder of fund balance is *reserved* to indicate that it is not available for new spending because it has already been committed for debt service (\$1,928,321) and long-term receivables (\$4,479,360).

The general fund is the chief operating fund of the County of Champaign. At the end of the current fiscal year, the total fund balance of the general fund was \$3,312,500, with 92% of that amount (\$3,054,103) unreserved. Reserved fund balance (\$258,397) represents just 8% of total general fund expenditures.

The fund balance of Champaign County's general fund increased slightly from 2006 to 2007, for a total increase of \$340,325. This modest increase came in spite of significant transfers (currently considered "loans") from the general fund to the Nursing Home made during the course of the year.

The County Motor Fuel Tax Fund increased by just over \$1 million during the current fiscal year.

The chart below illustrates the breakdown of expenditures by program for all governmental funds:



Proprietary funds. The only County of Champaign proprietary fund is the Champaign County Nursing Home. This fund provides the same type of information found in the government-wide financial statements, but in more detail.

The Champaign County Nursing Home ended the year with a deficit in unrestricted net assets of \$510,932. Total Net Assets for the Nursing Home came to \$23,230,423, but investment in Capital Assets, net of related debt, came to \$23,741,355.

General Fund Budgetary Highlights

During the year there was a \$2,256,438 increase in expenditures between the original and final amended budget. Revenues also saw an increase, although a smaller one, at \$1,342,685. At the end of the year, expenditures outpaced revenues by \$1,439,884, according to the final budget. The deficit came only to \$225,977 using an Actual (Budgetary Basis).

Capital Asset and Debt Administration

Capital assets. The County of Champaign's investment in capital assets for its governmental and business-type activities as of November 30, 2007, amounts to \$90,625,702 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, roads, highways, and bridges. Following is a Comparative Statement of Capital Assets, net of depreciation (in thousands):

	Governmental Activities		Business-type activities		Total	
	2006	2007	2006	2007	2006	2007
Land	\$ 1,688	\$ 1,688	\$ -	\$ -	\$ 1,688	\$ 1,688
Construction in Progress	23,583	5,986	339	-	23,922	5,986
Infrastructure	22,668	60,820	-	-	22,668	60,820
Buildings and Improvements	36,321	55,431	1,283	23,510	37,604	78,941
Equipment	4,218	12,552	270	1,115	4,488	13,667
Total	\$ 88,478	\$ 136,477	\$ 1,892	\$ 24,625	\$ 90,370	\$ 161,102

Additional information on the County of Champaign's capital assets can be found in Note 11 in the Notes to Financial Statements of this report.

Long-term debt. At the end of the current fiscal year, the County of Champaign had total long-term liabilities of \$66,277,329. The entire amount is backed by the full faith and credit of the County of Champaign. Following is a comparative statement of outstanding debt (in thousands):

	Governmental Activities		Business-type activities		Total	
	2006	2007	2006	2007	2006	2007
General Obligation Bonds	\$ 55,839	\$ 61,011	\$ -	\$ -	\$ 55,839	\$ 61,011
Intergovernmental Loans	497	444	-	-	497	444
Capital Lease Obligations	266	85	17	10	283	95
Estimated Claims Payable	1,831	1,860	-	-	1,831	1,860
Compensated Absences	2,346	2,405	394	463	2,740	2,868
Total	\$ 60,779	\$ 65,805	\$ 411	\$ 473	\$ 61,190	\$ 66,278

Additional information on the County's long-term debt can be found in Note 17 in the Notes to Financial Statements of this report.

Economic Factors and Next Year's Budgets and Rates

The main campus of the University of Illinois lies in the center of Champaign County and it provides a great deal of stability to the area's economy, as the University is the area's largest employer (with over 20,000 employees), and is a major purchaser of various goods and services. This stability helps make Champaign County's revenues more stable than many other counties'. The local real estate market continues to expand locally, despite negative national trends, with several new buildings under construction throughout Champaign and Urbana, both through the University and in the commercial sector. Even factoring in a recent slowdown, new home construction and residential real estate sales remain near all-time record highs.

The equalized assessed value (EAV) of taxable property in the County for the 2007 levy year was \$3,754,938,010, which represents one-third market value. Residential properties make up 64.8% of the EAV for the 2007 levy year. Commercial development constitutes 27.8%, while farmland is 3.5%.

Requests for Information

This financial report is designed to provide a general overview of the County of Champaign's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the Auditor, 1776 E. Washington, Urbana, IL 61802.

BASIC FINANCIAL STATEMENTS

COUNTY OF CHAMPAIGN, ILLINOIS
STATEMENT OF NET ASSETS
NOVEMBER 30, 2007

Exhibit I

	<u>Governmental</u> <u>Activities</u>	<u>Business-Type</u> <u>Activities</u>	<u>Total</u>
<u>ASSETS</u>			
Cash	\$17,594,667	\$148,920	\$17,743,587
Investments	28,567,000	0	28,567,000
Receivables, Net of Uncollectible Amounts:			
Patient Accounts	0	2,011,434	2,011,434
Property Taxes	23,415,852	880,442	24,296,294
Intergovernmental	5,964,446	374,503	6,338,949
Program Loans--Current Portion	399,513	0	399,513
Accrued Interest	141,497	0	141,497
Other	46,303	113	46,416
Internal Balances	1,132,477	(1,132,477)	0
Inventories	25,970	24,695	50,665
Prepaid Expenses	0	4,848	4,848
Deferred Charges	648,879	0	648,879
Resident Trust Accounts	12,704	10,875	23,579
Program Loans Receivable--Long Term Portion	4,224,360	0	4,224,360
Investment in Joint Venture	1,602,215	0	1,602,215
Capital Assets Not Being Depreciated	7,674,399	0	7,674,399
Capital Assets, Net of Accumulated Depreciation	59,200,395	23,750,908	82,951,303
Total Assets	150,650,677	26,074,261	176,724,938
<u>LIABILITIES</u>			
Accrued Salaries Payable	1,149,204	265,269	1,414,473
Accounts Payable	3,477,513	1,437,732	4,915,245
Accrued Interest Payable	933,062	0	933,062
Intergovernmental Payable	2,529	0	2,529
Funds Held for Others	124,457	10,875	135,332
Unearned Revenue	23,433,290	880,442	24,313,732
Non-current Liabilities:			
Due Within One Year	5,910,348	472,362	6,382,710
Due in More Than One Year	60,235,319	0	60,235,319
Total Liabilities	95,265,722	3,066,680	98,332,402
<u>NET ASSETS</u>			
Invested In Capital Assets, Net of Related Debt	34,867,488	23,741,355	58,608,843
Restricted for:			
Capital Projects, Net of Related Debt	3,398,957	0	3,398,957
Debt Service	2,941,112	0	2,941,112
Justice & Public Safety	7,530,793	0	7,530,793
Health	3,430,264	0	3,430,264
Development	6,432,261	0	6,432,261
Highways & Bridges	11,027,286	0	11,027,286
Other Purposes	4,039,274	0	4,039,274
Unrestricted (Deficit)	(18,282,480)	(733,774)	(19,016,254)
Total Net Assets	55,384,955	23,007,581	78,392,536

The notes to the financial statements are an integral part of this statement.

COUNTY OF CHAMPAIGN, ILLINOIS
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

Exhibit II

FUNCTIONS / PROGRAMS	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Assets		
		Fines, Permits & Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Governmental Activities	Business- Type Activities	Total
GOVERNMENTAL ACTIVITIES:							
General Government	\$10,627,760	\$2,995,670	\$139,383	\$0	(\$7,492,707)	\$0	(\$7,492,707)
Justice & Public Safety	28,373,837	5,395,709	3,709,642	0	(19,268,486)	0	(19,268,486)
Health	7,371,974	78,582	241,022	0	(7,052,370)	0	(7,052,370)
Education	5,195,843	30,485	5,004,675	0	(160,683)	0	(160,683)
Social Services	190,786	52,036	0	0	(138,750)	0	(138,750)
Development	6,356,022	701,771	5,836,220	0	181,969	0	181,969
Highways & Bridges	7,461,600	232,346	3,123,476	0	(4,105,778)	0	(4,105,778)
Interest on Long-Term Debt	2,554,227	0	0	0	(2,554,227)	0	(2,554,227)
Total Governmental Activities	68,132,049	9,486,599	18,054,418	0	(40,591,032)	0	(40,591,032)
BUSINESS-TYPE ACTIVITIES:							
Nursing Home	15,999,925	13,722,500	0	0	0	(2,277,425)	(2,277,425)
Total Business-Type Activities	15,999,925	13,722,500	0	0	0	(2,277,425)	(2,277,425)
Total Government	84,131,974	23,209,099	18,054,418	0	(40,591,032)	(2,277,425)	(42,868,457)
General Revenues:					0		
Property Taxes					22,905,851	840,560	23,746,411
Public Safety Sales Taxes					4,359,205	0	4,359,205
Hotel/Motel & Auto Rental Taxes					26,376	0	26,376
Grants & Contributions Not Restricted to Specific Programs					10,841,170	0	10,841,170
Investment Earnings					1,957,841	27,610	1,985,451
Miscellaneous					1,914,765	4,308	1,919,073
Transfers					(22,667,321)	22,667,321	0
Total General Revenues and Transfers					19,337,887	23,539,799	42,877,686
Change in Net Assets					(21,253,145)	21,262,374	9,229
Net Assets - Beginning					76,638,100	1,745,207	78,383,307
Net Assets - Ending					55,384,955	23,007,581	78,392,536

The notes to the financial statements are an integral part of this statement.

COUNTY OF CHAMPAIGN, ILLINOIS
GOVERNMENTAL FUNDS
BALANCE SHEET
NOVEMBER 30, 2007

Exhibit III

	----- Major Funds -----				All Other (Non-Major) Governmental Funds	Total Governmental Funds
	General Fund	Mental Health Fund	Developmental Disability Fund	County Motor Fuel Tax Fund		
ASSETS						
Cash	\$2,034,957	\$188,655	\$153,603	\$2,218,463	\$12,622,885	\$17,218,563
Investments	225,000	1,250,000	1,400,000	6,536,000	19,156,000	28,567,000
Receivables, Net of Uncollectible Amounts:						
Property Taxes	7,220,790	3,214,276	3,146,437	0	9,834,349	23,415,852
Intergovernmental	1,412,199	0	0	187,238	1,563,234	3,162,671
Program Loans--Current Portion	0	0	0	0	399,513	399,513
Accrued Interest	4,762	2,963	2,963	24,692	106,117	141,497
Other	34,608	0	0	0	10,205	44,813
Due From Other Funds	1,474,656	0	0	0	735,746	2,210,402
Inventories	25,970	0	0	0	0	25,970
Resident Trust Accounts	12,704	0	0	0	0	12,704
Advances to Other Funds	0	0	0	0	255,000	255,000
Program Loans Receivable--Long Term Portion	0	0	0	0	4,224,360	4,224,360
Total Assets	12,445,646	4,655,894	4,703,003	8,966,393	48,907,409	79,678,345
LIABILITIES AND FUND BALANCES						
LIABILITIES:						
Accrued Salaries Payable	874,236	11,676	0	4,122	259,170	1,149,204
Accounts Payable	772,844	7,124	355	247,052	1,485,053	2,512,428
Intergovernmental Payable	0	0	0	0	2,529	2,529
Due To Other Funds	239,514	11,553	0	0	2,076,631	2,327,698
Funds Held for Others	12,704	0	0	0	26,898	39,602
Deferred Revenues	7,233,848	3,214,276	3,146,437	0	9,834,349	23,428,910
Advances from Other Funds	0	0	0	0	255,000	255,000
Total Liabilities	9,133,146	3,244,629	3,146,792	251,174	13,939,630	29,715,371
FUND BALANCES (DEFICITS):						
Reserved for Debt Service	258,397	0	0	0	1,669,924	1,928,321
Reserved for Long Term Receivables	0	0	0	0	4,479,360	4,479,360
Unreserved, Reported in:						
General Fund	3,054,103	0	0	0	0	3,054,103
Special Revenue Funds	0	1,411,265	1,556,211	8,715,219	17,976,662	29,659,357
Debt Service Funds	0	0	0	0	1,487,876	1,487,876
Capital Projects Funds	0	0	0	0	9,353,957	9,353,957
Total Fund Balances (Deficits)	3,312,500	1,411,265	1,556,211	8,715,219	34,967,779	49,962,974
Total Liabilities & Fund Balances	12,445,646	4,655,894	4,703,003	8,966,393	48,907,409	79,678,345

The notes to the financial statements are an integral part of this statement.

COUNTY OF CHAMPAIGN, ILLINOIS
 RECONCILIATION OF THE BALANCE SHEET FOR GOVERNMENTAL FUNDS
 TO THE STATEMENT OF NET ASSETS FOR GOVERNMENTAL ACTIVITIES
 NOVEMBER 30, 2007

Exhibit III-a

Fund Balances (Deficits) - Total Governmental Funds (See Exhibit III)	49,962,974
Capital assets, net of depreciation, used in governmental activities	66,874,794
Investment in Joint Ventures related to governmental activities	1,602,215
Assets and liabilities of internal service funds related to governmental activities, including estimated claims payable long term liability	(691,889)
Receivables for revenue accruals related to governmental activities	2,799,514
Payables for expense accruals related to governmental activities	(1,526,125)
Deferred bond issuance costs related to governmental activities	648,879
Long term liabilities related to governmental activities, other than estimated claims payable from internal service funds	<u>(64,285,407)</u>
Net Assets of Governmental Activities (See Exhibit I)	<u><u>55,384,955</u></u>

The notes to the financial statements are an integral part of this statement.

COUNTY OF CHAMPAIGN, ILLINOIS
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

Exhibit IV

	Major Funds				All Other (Non-Major) Governmental Funds	Total Governmental Funds
	General Fund	Mental Health Fund	Developmental Disability Fund	County Motor Fuel Tax Fund		
REVENUES:						
Property Taxes	\$7,488,334	\$3,053,988	\$2,990,820	\$0	\$9,372,709	\$22,905,851
Public Safety Sales Taxes	0	0	0	0	4,325,591	4,325,591
Hotel/Motel & Auto Rental Taxes	26,376	0	0	0	0	26,376
Intergovernmental Revenue	13,470,240	215,443	0	2,858,627	12,279,694	28,824,004
Fines & Forfeitures	1,143,196	0	0	0	68,851	1,212,047
Licenses & Permits	1,485,775	0	0	0	290,387	1,776,162
Charges for Services	4,248,326	0	0	0	2,781,797	7,030,123
Interest on Program Loans	0	0	0	0	168,191	168,191
Investment Earnings	245,154	43,610	47,078	354,199	1,251,729	1,941,770
Miscellaneous	1,584,376	1,704	12,482	100	379,560	1,978,222
Total Revenues	29,691,777	3,314,745	3,050,380	3,212,926	30,918,509	70,188,337
EXPENDITURES:						
Current: General Government	8,871,855	0	0	0	1,461,962	10,333,817
Justice & Public Safety	20,353,138	0	0	0	6,248,499	26,601,637
Health	0	3,230,865	3,001,204	0	1,349,976	7,582,045
Education	0	0	0	0	5,128,814	5,128,814
Social Services	26,500	0	0	0	1,109,691	1,136,191
Development	367,481	0	0	0	6,387,531	6,755,012
Highways & Bridges	0	0	0	1,140,247	8,238,890	9,379,137
Debt Service: Principal Retirement	103,860	0	0	0	2,233,821	2,337,681
Interest & Fiscal Charges	138,302	0	0	0	2,382,140	2,520,442
Total Expenditures	29,861,136	3,230,865	3,001,204	1,140,247	34,541,324	71,774,776
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(169,359)	83,880	49,176	2,072,679	(3,622,815)	(1,586,439)
OTHER FINANCING SOURCES (USES):						
Sale of General Obligation Bonds	0	0	0	0	7,435,000	7,435,000
Premium on General Obligation Bonds	0	0	0	0	158,890	158,890
Capital Lease Financing	0	0	0	0	0	0
Transfers In	1,298,488	0	0	0	3,143,535	4,442,023
Transfers Out	(788,804)	0	0	0	(3,933,167)	(4,721,971)
Net Other Financing Sources (Uses)	509,684	0	0	0	6,804,258	7,313,942
NET CHANGE IN FUND BALANCES	340,325	83,880	49,176	2,072,679	3,181,443	5,727,503
FUND BALANCES--Beginning of Year	2,972,175	1,327,385	1,507,035	6,642,540	31,786,336	44,235,471
FUND BALANCES--End of Year	3,312,500	1,411,265	1,556,211	8,715,219	34,967,779	49,962,974

The notes to the financial statements are an integral part of this statement.

COUNTY OF CHAMPAIGN, ILLINOIS
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES FOR GOVERNMENTAL FUNDS TO
 THE STATEMENT OF ACTIVITIES FOR GOVERNMENTAL ACTIVITIES
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

Exhibit IV-a

Net Change in Fund Balances - Total Governmental Funds (See Exhibit IV)	\$5,727,503
Remove expenditures for acquisition of capital assets	8,753,774
Include transfer of capital assets to Nursing Home enterprise fund	(23,742,613)
Include loss on disposal of capital assets	(23,464)
Include depreciation expense	(6,591,074)
Include change in investment in joint ventures	102,422
Include the net revenue (expense) of internal service funds used to charge the costs of risk financing and employee health benefits to governmental activities	46,981
Remove revenues related to prior periods; include revenues earned but not available in the current period	171,156
Remove expenditures related to prior periods; include expenses incurred but not expected to be liquidated with expendable available financial resources in the current period	(462,831)
Remove debt proceeds and payment to bond refunding escrow agent	(7,593,890)
Amortize bond premium and deferred amount on refunding against debt interest expense	(22,787)
Remove debt issuance costs and amortize over the life of the debt	43,997
Remove debt principal repayment expenditures	2,337,681
Change in Net Assets of Governmental Activities (See Exhibit II)	(21,253,145)

The notes to the financial statements are an integral part of this statement.

COUNTY OF CHAMPAIGN, ILLINOIS
GENERAL FUND AND MAJOR SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES--ACTUAL AND BUDGET
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	----- General Fund -----			----- Mental Health Fund -----		
	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
REVENUES:						
Property Taxes	\$7,488,334	\$7,496,073	\$7,496,073	\$3,053,988	\$3,071,858	\$3,071,858
Public Safety Sales Taxes	0	0	0	0	0	0
Hotel/Motel & Auto Rental Taxes	26,376	32,137	32,137	0	0	0
Intergovernmental Revenue	13,470,240	13,818,816	13,773,701	215,443	218,567	218,567
Fines & Forfeitures	1,143,196	880,700	880,700	0	0	0
Licenses & Permits	1,485,775	1,642,100	1,342,100	0	0	0
Charges for Services	4,248,326	4,267,415	4,228,950	0	0	0
Interest on Program Loans	0	0	0	0	0	0
Investment Earnings	245,154	302,518	282,518	43,610	20,000	20,000
Miscellaneous	1,584,376	1,513,839	574,734	1,704	0	0
Total Revenues	29,691,777	29,953,598	28,610,913	3,314,745	3,310,425	3,310,425
EXPENDITURES:						
Current: General Government	8,928,473	10,003,425	8,120,396	0	0	0
Justice & Public Safety	20,353,138	20,719,811	20,353,323	0	0	0
Health	0	0	0	3,230,865	3,332,007	3,310,425
Education	0	0	0	0	0	0
Social Services	26,500	27,220	27,220	0	0	0
Development	367,481	384,512	377,592	0	0	0
Highways & Bridges	0	0	0	0	0	0
Debt Service: Principal Retirement	103,860	103,860	103,909	0	0	0
Interest & Fiscal Charges	138,302	154,654	154,604	0	0	0
Total Expenditures	29,917,754	31,393,482	29,137,044	3,230,865	3,332,007	3,310,425
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(225,977)	(1,439,884)	(526,131)	83,880	(21,582)	0
OTHER FINANCING SOURCES (USES):						
Capital Lease Financing	0	0	0	0	0	0
Transfers In	1,355,927	1,315,295	1,283,030	0	0	0
Transfers Out	(789,625)	(790,482)	(785,171)	0	0	0
Net Other Financing Sources (Uses)	566,302	524,813	497,859	0	0	0
NET CHANGE IN FUND BALANCES	340,325	(915,071)	(28,272)	83,880	(21,582)	0
FUND BALANCES--Beginning of Year	2,972,175	2,972,175	2,972,175	1,327,385	1,327,385	1,327,385
FUND BALANCES--End of Year	3,312,500	2,057,104	2,943,903	1,411,265	1,305,803	1,327,385

The notes to the financial statements are an integral part of this statement.

COUNTY OF CHAMPAIGN, ILLINOIS
GENERAL FUND AND MAJOR SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES--ACTUAL AND BUDGET
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	----- Developmental Disability Fund -----			----- County Motor Fuel Tax Fund -----		
	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
REVENUES:						
Property Taxes	\$2,990,820	\$3,000,188	\$3,000,188	\$0	\$0	\$0
Public Safety Sales Taxes	0	0	0	0	0	0
Hotel/Motel & Auto Rental Taxes	0	0	0	0	0	0
Intergovernmental Revenue	0	0	0	2,858,627	2,937,773	2,937,773
Fines & Forfeitures	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0
Charges for Services	0	0	0	0	0	0
Interest on Program Loans	0	0	0	0	0	0
Investment Earnings	47,078	15,000	15,000	354,199	200,000	200,000
Miscellaneous	12,482	6,000	0	100	0	0
Total Revenues	3,050,380	3,021,188	3,015,188	3,212,926	3,137,773	3,137,773
EXPENDITURES:						
Current: General Government	0	0	0	0	0	0
Justice & Public Safety	0	0	0	0	0	0
Health	3,001,204	3,021,188	3,015,188	0	0	0
Education	0	0	0	0	0	0
Social Services	0	0	0	0	0	0
Development	0	0	0	0	0	0
Highways & Bridges	0	0	0	1,140,247	3,577,761	3,577,761
Debt Service: Principal Retirement	0	0	0	0	0	0
Interest & Fiscal Charges	0	0	0	0	0	0
Total Expenditures	3,001,204	3,021,188	3,015,188	1,140,247	3,577,761	3,577,761
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	49,176	0	0	2,072,679	(439,988)	(439,988)
OTHER FINANCING SOURCES (USES):						
Capital Lease Financing	0	0	0	0	0	0
Transfers In	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0	0
NET CHANGE IN FUND BALANCES	49,176	0	0	2,072,679	(439,988)	(439,988)
FUND BALANCES--Beginning of Year	1,507,035	1,507,035	1,507,035	6,642,540	6,642,540	6,642,540
FUND BALANCES--End of Year	1,556,211	1,507,035	1,507,035	8,715,219	6,202,552	6,202,552

The notes to the financial statements are an integral part of this statement.

COUNTY OF CHAMPAIGN, ILLINOIS
 PROPRIETARY FUNDS
 STATEMENT OF NET ASSETS
 NOVEMBER 30, 2007

Exhibit VI

	<u>Business-Type Activities</u>	<u>Governmental</u>
	<u>Enterprise Fund</u>	<u>Activities</u>
	Nursing Home	Internal
	<u>Fund</u>	<u>Service Funds</u>
<u>ASSETS</u>		
CURRENT ASSETS:		
Cash	\$148,920	\$376,104
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Patient Accounts	2,011,434	0
Property Taxes	880,442	0
Intergovernmental	374,503	2,261
Other	113	1,490
Due From Other Funds	29	1,054,804
Inventories	24,695	0
Prepaid Expenses	4,848	0
Total Current Assets	<u>3,444,984</u>	<u>1,434,659</u>
NONCURRENT ASSETS:		
Resident Trust Accounts	10,875	0
Capital Assets:		
Buildings and Improvements	23,509,892	0
Construction in Progress	0	0
Equipment	1,115,024	0
Less Accumulated Depreciation	(874,008)	0
Total Noncurrent Assets	<u>23,761,783</u>	<u>0</u>
Total Assets	<u>27,206,767</u>	<u>1,434,659</u>
 <u>LIABILITIES</u>		
CURRENT LIABILITIES:		
Accrued Salaries Payable	265,269	0
Accounts Payable	1,437,732	372,022
Due To Other Funds	909,664	27,873
Total Current Liabilities	<u>2,612,665</u>	<u>399,895</u>
NONCURRENT LIABILITIES:		
Funds Held For Others	10,875	84,855
Deferred Revenues	880,442	4,380
Compensated Absences Payable	462,809	0
Estimated Claims Payable	0	1,860,260
Capital Lease Obligations	9,553	0
Total Noncurrent Liabilities	<u>1,363,679</u>	<u>1,949,495</u>
Total Liabilities	<u>3,976,344</u>	<u>2,349,390</u>
 <u>NET ASSETS</u>		
Invested in Capital Assets, Net of Related Debt	23,741,355	0
Unrestricted	<u>(510,932)</u>	<u>(914,731)</u>
Total Net Assets	<u>23,230,423</u>	<u>(914,731)</u>
Adjustment due to consolidation of internal service fund activities related to enterprise funds	<u>(222,842)</u>	
Net assets of business-type activities	<u>23,007,581</u>	

The notes to the financial statements are an integral part of this statement.

COUNTY OF CHAMPAIGN, ILLINOIS
 PROPRIETARY FUNDS
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	<u>Business-Type Activities</u> <u>Enterprise Fund</u> <u>Nursing Home</u> <u>Fund</u>	<u>Governmental</u> <u>Activities</u> <u>Internal</u> <u>Service Funds</u>
OPERATING REVENUES:		
Charges for Services (Net of Uncollectible)	\$13,707,837	\$5,795,762
Miscellaneous	14,663	9,434
Total Operating Revenues	<u>13,722,500</u>	<u>5,805,196</u>
OPERATING EXPENSES:		
Salaries	6,313,513	27,851
Fringe Benefits	1,943,086	5,027,224
Commodities	1,143,540	362
Services	5,972,532	710,888
Depreciation	630,969	0
Total Operating Expenses	<u>16,003,640</u>	<u>5,766,325</u>
OPERATING INCOME (LOSS)	<u>(2,281,140)</u>	<u>38,871</u>
NON-OPERATING REVENUES (EXPENSES):		
Property Tax	840,560	0
Investment Earnings	27,610	16,071
Donations	4,308	0
Interest on Long-Term Debt	(4,246)	0
Net Non-Operating Revenues (Expenses)	<u>868,232</u>	<u>16,071</u>
INCOME (LOSS) BEFORE TRANSFERS	(1,412,908)	54,942
Capital Contributions	22,387,373	0
Transfers In	327,812	0
Transfers Out	(47,864)	0
CHANGE IN NET ASSETS	21,254,413	54,942
NET ASSETS--Beginning of Year	<u>1,976,010</u>	<u>(969,673)</u>
NET ASSETS--End of Year	<u>23,230,423</u>	<u>(914,731)</u>
Adjustment due to consolidation of internal service fund activities related to enterprise funds	<u>7,961</u>	
Change in net assets of business-type activities	<u>21,262,374</u>	

The notes to the financial statements are an integral part of this statement.

COUNTY OF CHAMPAIGN, ILLINOIS
 PROPRIETARY FUNDS
 STATEMENT OF CASH FLOWS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	<u>Business-Type Activities</u>	<u>Governmental</u>
	<u>Enterprise Fund</u>	<u>Activities</u>
	<u>Nursing Home</u>	<u>Internal</u>
	<u>Fund</u>	<u>Service Funds</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Receipts from Customers	\$12,829,162	\$0
Cash Receipts from Other Funds and Employees for Services	0	5,867,918
Cash Receipts for Claims Reimbursements	0	10,241
Cash Payments to Employees for Services	(6,184,683)	(26,779)
Cash Payments to Suppliers and Other Funds for Goods and Services	(7,987,031)	(4,858,518)
Cash Payments for Claims	0	(828,551)
Net Cash Provided (Used) By Operating Activities	<u>(1,342,552)</u>	<u>164,311</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Property Taxes Received	840,560	0
Gifts And Donations Received	3,888	0
Transfers/Loans Received From Other Funds	688,827	0
Transfers/Loans Paid To Other Funds	(47,864)	(106,895)
Net Cash Provided (Used) By Non-Capital Financing Activities	<u>1,485,411</u>	<u>(106,895)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Payments for Acquisition and Construction of Capital Assets	(102,704)	0
Principal Payments on Equipment Capital Leases	(6,904)	0
Interest Payments on Equipment Capital Leases	(4,246)	0
Net Cash Provided (Used) By Capital and Related Financing Activities	<u>(113,854)</u>	<u>0</u>
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest Received on Investments and Bank Deposits	27,610	16,071
Net Cash Provided (Used) By Investment Activities	<u>27,610</u>	<u>16,071</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	56,615	73,487
Cash and Cash Equivalents at Beginning of Year	<u>92,305</u>	<u>302,617</u>
Cash and Cash Equivalents at End of Year	<u><u>148,920</u></u>	<u><u>376,104</u></u>

Non-cash Investing, Capital and Financing Activities:

The Nursing Home Fund received donated supplies valued at \$420 and received a new facility (valued at \$23,742,614) from the general government in exchange for their old facility (valued at \$1,355,241). The Self-Funded Insurance and the Employee Health Insurance Internal Service Funds had no non-cash transactions.

The notes to the financial statements are an integral part of this statement.

COUNTY OF CHAMPAIGN, ILLINOIS
 PROPRIETARY FUNDS
 STATEMENT OF CASH FLOWS
 RECONCILIATION OF OPERATING INCOME (LOSS) TO
 NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	<u>Business-Type Activities</u>	<u>Governmental</u>
	<u>Enterprise Fund</u>	<u>Activities</u>
	Nursing Home	Internal
	<u>Fund</u>	<u>Service Funds</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	(\$2,281,140)	\$38,871
Adjust Out Non-Cash Revenue/Expense:		
Depreciation Expense	630,969	0
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	(893,357)	2,778
Decrease (Increase) in Due From Other Funds	19	70,185
Decrease (Increase) in Inventories	10,898	0
Decrease (Increase) in Prepaid Expenses	(42)	0
Increase (Decrease) in Payables	832,571	27,220
Increase (Decrease) in Due To Other Funds	357,530	1,048
Increase (Decrease) in Unremitted Payroll Withholdings	0	(4,886)
Increase (Decrease) in Estimated Claims Payable	0	29,095
	<u>0</u>	<u>29,095</u>
Net Cash Provided (Used) By Operating Activities	<u>(1,342,552)</u>	<u>164,311</u>

The notes to the financial statements are an integral part of this statement.

COUNTY OF CHAMPAIGN, ILLINOIS
 FIDUCIARY FUNDS
 STATEMENT OF FIDUCIARY NET ASSETS
 NOVEMBER 30, 2007

	<u>Private Purpose Trust Funds</u>	<u>Agency Funds</u>
<u>ASSETS</u>		
Cash	\$439,627	\$1,317,530
Investments	720,000	1,798,241
Receivables:		
Intergovernmental	172,230	715
Accrued Interest	706	0
	<u>1,332,563</u>	<u>3,116,486</u>
Total Assets		
<u>LIABILITIES</u>		
Accounts Payable	101,130	0
Intergovernmental Payable	0	597,175
Funds Held for Others	0	2,519,311
	<u>101,130</u>	<u>3,116,486</u>
Total Liabilities		
<u>NET ASSETS</u>		
Held in Trust for Other Governments	<u>1,231,433</u>	<u>0</u>

The notes to the financial statements are an integral part of this statement.

COUNTY OF CHAMPAIGN, ILLINOIS
 FIDUCIARY FUNDS
 STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	<u>Private Purpose Trust Funds</u>
ADDITIONS:	
Intergovernmental Revenue	\$2,529,861
Investment Earnings	79,545
Miscellaneous	<u>0</u>
Total Additions	<u>2,609,406</u>
DEDUCTIONS	
Township Road & Bridge Maintenance	<u>2,956,959</u>
Total Deductions	<u>2,956,959</u>
CHANGE IN NET ASSETS	(347,553)
NET ASSETS--Beginning of Year	<u>1,578,986</u>
NET ASSETS--End of Year	<u><u>1,231,433</u></u>

The notes to the financial statements are an integral part of this statement.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the County of Champaign, Illinois conform to generally accepted accounting principles (GAAP) as applicable to governments. The following is a summary of the more significant policies:

A. THE ENTITY

Champaign County was incorporated February 20, 1833. Like all Illinois counties, Champaign County is responsible for maintaining the judicial system, collecting and disbursing property taxes for all local governments located within the county, maintaining county roads and conducting elections. With the exception of Cook County, no Illinois counties are home-rule units of government and, therefore, they may collect and spend money only as specified by state law.

The definition of what constitutes the entity Champaign County is based on the guidelines set forth in Governmental Accounting Standards Board (GASB) Statement Number 14. The primary government consists of the funds and departments described on pages 11-20. Several boards and commissions appointed by the County Board are included as part of the primary government, because they are not legally separate. These are the Mental Health Board, the Developmental Disability Board, the County Public Health Board, the Regional Planning Commission, the Board of Review and the Zoning Board of Appeals.

According to Statement No. 14, a legally separate organization should be included as a component unit of the primary organization if the primary government is financially accountable for the organization. Financial accountability is determined as follows:

- (1) The primary government appoints a voting majority of the organization's governing body, AND
 - (a) it is able to impose its will on the organization,OR
 - (b) the organization provides financial benefits or imposes financial burdens on the primary government.

OR

- (2) The organization is fiscally dependent on the primary government.

There were no agencies excluded from the entity which met the criteria for inclusion as a component unit.

Related organizations for which the County Board appoints a voting majority of the governing body, but for which the County is not financially accountable, are not included in the reporting entity. These include drainage districts, sanitary districts, fire protection districts, public water districts, cemetery associations, the forest preserve district, the housing authority, the mass transit district and the public aid appeals commission.

A joint venture is an organization that is jointly controlled by two or more participants, in which the participants retain an on-going financial interest or responsibility. The County is a member of the METCAD (Metropolitan Computer Aided Dispatch) joint venture with the City of Champaign, the City of Urbana and the University of Illinois. The County is also a member of the Geographic Information System (GIS) Consortium joint venture with the City of Champaign, the City of Urbana, the University of Illinois, the Village of Rantoul, the Village of Savoy and the Village of Mahomet. The County's equity interest in METCAD and the GIS Consortium joint ventures is reported as an investment in joint ventures in the Statement of Net Assets. See Note 22 on joint ventures.

A jointly governed organization for which the County does not have an on-going financial interest or responsibility is the Job Training Partnership Act Consortium of Champaign, Ford, Iroquois and Piatt Counties. Jointly governed organizations are not included in the reporting entity.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. FUND ACCOUNTING

The accounts of the County are organized on the basis of various individual funds. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government monies are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent. Funds are classified into several categories and types. Governmental funds include the general fund, special revenue funds, debt service funds and capital projects funds. Proprietary funds include enterprise funds and internal service funds. Fiduciary funds include private-purpose trust funds and agency funds.

C. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

(1) Government-wide Financial Statements

The government-wide financial statements (the Statement of Net Assets and the Statement of Activities) display the financial position and results of operations for the entity Champaign County government, excluding the fiduciary funds. Both statements separately report governmental activities and business-type activities. Governmental activities are generally financed with taxes and intergovernmental revenues and are accounted for in governmental and internal service funds. Business-type activities are financed largely through user fees charged to external parties and are reported in the enterprise fund. Interfund activity is eliminated from the government-wide statements to eliminate the doubling effect it creates.

The Statement of Activities reports direct expenses related to specific functions, and then offsets those expenses with the program revenues directly attributable to each function. Program revenues include charges for services, licenses and permits, fines and forfeitures, and grants and contributions. Taxes, investment income and other revenue not attributable to specific programs are reported as general revenues.

(2) Fund Financial Statements

Fund financial statements are presented for the governmental funds, the proprietary funds and the fiduciary funds. The fund statements focus on major individual funds, with non-major funds reported in aggregate.

Major governmental funds reported include the General Fund, which is the principal operating fund for the County; the Mental Health Fund, which uses property taxes to fund mental health agencies; the Developmental Disability Fund, which uses property taxes to provide for the care and treatment of persons with a developmental disability; and the County Motor Fuel Tax Fund, which uses state-shared motor fuel taxes to fund construction and maintenance of county highways.

The major enterprise fund reported is the Nursing Home Fund, which is the operating fund for the County Nursing Home.

The internal service funds reported provide risk financing and employee health and life insurance for other County funds, mostly related to governmental activities.

The fiduciary funds reported include two private-purpose trust funds, in which the County Engineer acts in a trustee capacity on behalf of townships to use state funding to maintain township roads and township bridges. These resources are not available to support the County's own programs. The fiduciary funds also include agency funds, whose purpose is to report resources, such as property taxes and circuit court fees and

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

finances, held in a custodial capacity for external individuals, organizations and governments. Resources held for other County funds are reported in the appropriate County funds rather than the agency funds.

D. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

(1) Government-wide Financial Statements

The measurement focus for the government-wide financial statements is the flow of economic resources, using the accrual basis method of accounting. On this basis, revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets and liabilities resulting from non-exchange transactions are recognized in accordance with GASB Statement 33. Property taxes are recognized as revenue in the year for which the taxes are levied, which is the year following the year when the levy is passed. Grants are recognized as revenue when eligibility requirements are met, such as allowable costs having been incurred.

In the government-wide statements, the County has applied applicable GASB pronouncements as well as FASB statements, FASB interpretations, APB opinions and accounting research bulletins issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements. FASB statements and interpretations issued after November 30, 1989 have not been applied.

(2) Governmental Funds

The measurement focus for governmental funds is the flow of current financial resources. All governmental funds are accounted for using the modified accrual basis method of accounting.

On this basis, all material sources of revenue are recognized when they become measurable and available. "Available" is defined as collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For the County, this translates to 30 days after the end of the fiscal year, which corresponds with the expiration of appropriations according to County ordinance. Major sources of revenue susceptible to accrual when collectible within 30 days of year-end include property taxes, sales taxes, income taxes, personal property replacement taxes, other intergovernmental revenues, charges for services and investment interest.

Material amounts of expenditures are recognized when the liability is incurred. Exceptions include: (a) accumulated unpaid vacation, sick leave and personal leave, which are only accrued when they become currently payable; and (b) principal and interest on general long-term debt, which is recognized when due.

(3) Proprietary Funds

The measurement focus for proprietary funds is the flow of economic resources. All proprietary funds are accounted for using the accrual basis method of accounting. On this basis, revenues are recognized when they are earned and expenses are recognized when they are incurred.

Proprietary funds operating revenues consist of charges for services and miscellaneous revenue resulting from the provision of services to users. In the enterprise fund, this translates to Nursing Home patient revenue, including Medicaid, Medicare and other insurance payments received for patient accounts. Operating expenses are those incurred in providing patient care. In the internal service funds, operating revenue includes interfund billings for insurance coverage and claims. Operating expenses are expenses incurred in providing the services, such as insurance premiums and claims expenses.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

In proprietary fund accounting and financial reporting, the County has applied applicable GASB pronouncements as well as FASB statements, FASB interpretations, APB opinions and accounting research bulletins issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements. FASB statements and interpretations issued after November 30, 1989 have not been applied.

(4) Fiduciary Funds

The measurement focus for fiduciary funds, other than agency funds, is the flow of economic resources. All fiduciary funds, including agency funds, are accounted for using the accrual basis method of accounting. Fiduciary funds do not report revenues or expenditures, but rather report increases and decreases in net assets. Since agency fund assets always equal liabilities, net assets are always zero, and, thus, changes in fiduciary net assets are not reported for agency funds.

E. INVESTMENTS AND CASH EQUIVALENTS

Under Illinois law (30 ILCS 235/2), county money may be invested in interest bearing deposits at federally insured banks/savings and loans/credit unions, certain commercial paper, bonds issued by local governments, short term discount obligations of the Federal National Mortgage Association, securities issued by the U.S. Treasury or other federal agencies, money market mutual funds limited to U.S. government securities, repurchase agreements involving government securities, and the state treasurer's investment pool.

Deposits in banks or savings associations are valued at cost, which is equivalent to fair value. The fair value of the position in the state treasurer's investment pool is the same as the value of the pool shares. Investments in mutual funds, commercial paper, U.S. Treasury securities and other federal agency obligations are reported at fair value determined by the current share price or quoted market prices. Changes in fair value of these investments are recognized as an increase or decrease to investment income on the operating statements.

For purposes of the statement of cash flows, the proprietary funds consider short-term highly liquid investments, including time deposits at financial institutions, to be cash equivalents. Resident Trust Accounts are not considered to be cash equivalents.

F. RECEIVABLES AND PAYABLES

Receivables and payables are reported net of an allowance for uncollectible amounts, if applicable.

Short term receivables and payables between funds are reported as due from/to other funds. Non-current amounts are reported as advances to/from other funds. In governmental funds, advances to other funds, as well as other long term receivables, are offset by reserved fund balance, because they do not represent expendable, available financial resources. In the government-wide statements, interfund receivables and payables remaining between governmental activities and business-type activities after the elimination of interfund activity are reported as internal balances. These balances zero out in the government total column.

G. INVENTORIES

Inventories are valued at cost on a first in, first out (FIFO) basis, and are accounted for by the consumption method. Inventories in the General Fund consist of expendable office supplies held for consumption. Inventories in the Nursing Home Enterprise Fund consist of food and operating supplies held for consumption.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

H. PREPAID ITEMS

In governmental funds, prepaid expenditures, such as for insurance or service contracts, are recognized as expenditures when purchased rather than over the term involved. In proprietary funds, prepaid expenses are deferred and expensed over the term when the services are received.

I. CAPITAL ASSETS

(1) Governmental Activities

Capital assets purchased for use in governmental activities are recorded as expenditures in governmental funds at the time of purchase. Governmental capital assets are reported in the government-wide financial statements, offset by accumulated depreciation. Capital assets are valued at actual or estimated historical cost, while donated capital assets are valued at their fair market value on the date donated. Equipment valued at or above \$2,500, buildings and improvements valued at or above \$10,000, infrastructure valued at or above \$10,000 and land of any value are capitalized. Depreciation is calculated on all assets, other than land and construction in progress, using the straight line method with the following estimated useful lives:

Buildings:		Equipment:	
New construction	40 years	Furniture	7 years
Improvements	15 years	Major appliances	7 years
Land Improvements	15 years	Computers, office equipment	5 years
Infrastructure:		Voting equipment	10 years
Roads	15 years	Vehicles	5 years
Bridges	50 years	Other equipment	5 years

(2) Business-type Activities (Nursing Home Enterprise Fund)

Nursing Home Enterprise Fund capital assets valued at \$500 or more are capitalized within the fund. This capitalization threshold follows Illinois Department of Healthcare & Family Services guidelines. Capital assets are stated at actual or estimated historical cost. Donated fixed assets are valued at their fair market value on the date donated. Depreciation is computed on the straight-line method over the estimated useful life of the asset. Estimated useful lives following the American Hospital Association Guidelines are:

Buildings:		Equipment:	
New building	40 years	Major (e.g. generator)	20 years
Floors, walls, doors	20 years	Furniture	10-20 years
Cabinets (attached)	15 years	Computers, software	5 years
Wiring	10-15 years	Vehicles	10 years
Carpet	5 years	Land Improvements	15 years

J. COMPENSATED ABSENCES

Accumulated unpaid vacation and personal leave (compensated absences) are accrued in governmental funds only when they become currently payable, due to the employee using benefit time or terminating employment. A long-term liability for unpaid compensated absences, plus the related FICA, is reported in the government-wide statements in the period in which it is incurred. Accrued compensated absences, plus the related FICA, for proprietary funds are reported as a long-term liability in the proprietary fund statements and the government-wide statements in the period in which it is incurred.

NOTE 2 – RECONCILIATION OF FUND STATEMENTS TO GOVERNMENT-WIDE STATEMENTS

A. Governmental Funds to Governmental Activities

A reconciliation is provided with the governmental funds balance sheet (Exhibit III-a) to explain the difference between fund balances in the governmental funds and net assets for governmental activities on the government-wide statement of net assets. The major differences are: (1) capital assets are not reported in governmental funds, (2) investment in the equity of joint ventures is not reported in governmental funds, (3) assets and liabilities of internal service funds related to governmental activities are not reported in governmental funds, (4) receivables and payables arising from the full accrual of revenues and expenses are not reported in governmental funds under the modified accrual basis of accounting, and (5) long term liabilities and deferred bond issuance costs are not reported in governmental funds.

A reconciliation is provided with the governmental funds statement of revenues, expenditures and changes in fund balances (Exhibit IV-a) to explain the difference between the change in fund balances in the governmental funds and the change in net assets for governmental activities on the government-wide statement of activities. The major differences are: (1) capital outlay expenditures are not reported in the government-wide statement, while depreciation expense and gains/losses on disposal of capital assets are not reported in governmental funds; (2) the change in investment in the equity of joint ventures is not reported in governmental funds; (3) the net revenue/expense of internal service funds related to governmental activities is not reported in governmental funds; (4) full accrual of revenues and expenses are not reported in governmental funds under the modified accrual basis of accounting; and (5) debt proceeds, debt principal repayments and payments to a bond refunding escrow agent are not reported in the government-wide statement; while bond premium, bond issuance costs and additional costs of reacquisition of refunded bonds are deferred and amortized over the life of the debt on the government-wide statement.

B. Enterprise Funds to Business-Type Activities

Enterprise funds and the government-wide statements follow the same measurement focus and basis of accounting, so the enterprise fund financial information flows essentially unchanged from the fund financial statements to the business-type activities on the government-wide financial statements. The only difference (as shown on the proprietary fund financial statements, Exhibits VI and VII) arises from reporting the portion of the net revenue/expense of the internal service funds that relates to the enterprise fund in the business-type activities on the government-wide statements.

NOTE 3 – BUDGETS AND BUDGETARY BASIS OF ACCOUNTING

A. Budgetary Process

County department heads submit their budget requests in the summer prior to the start of the fiscal year on December 1. The County Administrators review the department requests and make recommendations to the Finance Committee of the County Board. Budget hearings are held during the summer months, after which the Finance Committee directs the County Administrators to make specific changes in some department budgets. The County Administrators prepare the Tentative Budget document, which is usually approved by the County Board in September. Additional changes are approved by the Finance Committee in October and November and incorporated into the final Budget document, which is approved by the County Board in November by a simple majority vote.

NOTE 3 – BUDGETS AND BUDGETARY BASIS OF ACCOUNTING (continued)

B. Level of Budgetary Control

Formal budgetary control is employed during the year for all County funds (governmental and proprietary) except fiduciary funds (trust and agency), as required by Illinois law. The legal level of budgetary control is by personnel and non-personnel account categories within a department within a fund. Transfers within departments between accounts in the same category are made by written request of the department to the County Auditor. Transfers in and out of the personnel category and transfers between accounts in different departments, administered by different department heads, must be approved by the Finance Committee and then by a two-thirds majority vote of the full County Board.

C. Amendments to the Budget

Requests for supplementary appropriations must also be approved by the Finance Committee and by a two-thirds majority vote of the full County Board.

D. Budgetary Basis of Accounting

All governmental funds and proprietary funds have legally adopted budgets on a modified accrual basis. Appropriations lapse 30 days after the end of the fiscal year. County ordinance provides that balances remaining in County appropriations shall be available for thirty days after the close of the fiscal year to pay for goods or services that were delivered prior to the close of the fiscal year.

Because proprietary fund budgets are not on a full accrual basis and because appropriations lapse 30 days after year-end, the legally adopted budget is not on a basis strictly consistent with generally accepted accounting principles (GAAP).

E. Encumbrances

Encumbrance accounting is used in all funds, and is also on the modified accrual basis. Purchase orders are required for any purchase exceeding \$1,000. The amount is encumbered (provided sufficient appropriations are available) before the order is approved. Encumbrances must be re-established in the following year if the goods or services were not received by November 30.

NOTE 4 – RECONCILIATION OF BUDGETARY BASIS TO GAAP BASIS

The actual results of operations are presented in accordance with generally accepted accounting principles (GAAP) as described in Note 1-D. For budgetary comparisons, the actual results of operations are presented on the budgetary basis as described in Note 3-D. Adjustments necessary to convert the results of operations from the budgetary basis to the GAAP basis are mostly due to proprietary funds having budgets on the modified accrual basis, while GAAP requires the full accrual basis. There are also reclassifications between revenues, expenditures and operating transfers which do not affect fund balance/net assets, e.g. reclassifications of interfund reimbursements as reductions of expenditures. These reclassifications which do not affect fund balance/net assets are not reported in the conversion from budgetary basis to GAAP basis. The adjustments which do affect fund balance/net assets and which are shown in the individual fund financial statements are summarized below.

COUNTY OF CHAMPAIGN, ILLINOIS
 NOTES TO THE FINANCIAL STATEMENTS
 NOVEMBER 30, 2007

NOTE 4 – RECONCILIATION OF BUDGETARY BASIS TO GAAP BASIS (continued)

	Nursing Home Fund	Self-Funded Insur. Fund	Reg. Planning Comm. Fund
Budgetary Basis Change in Fund Balance or Net Assets	\$85,398	\$75,581	\$654,518
REVENUES AND OTHER SOURCES:			
Interfund transfers into escrow account recognized as other financing source when transferred rather than when spent			270,333
Allowance for uncollectible accounts adjusted at year-end	(41,895)		
Capital assets contributed to enterprise fund from governmental fund	22,387,373		
EXPENDITURES /EXPENSES AND OTHER USES:			
Inventories and prepaid expenses adjusted to balance at year-end	(10,436)		
Expenses of the current period paid after the 30-day lapse period for appropriations	(569,293)		
Capital outlay expenditures capitalized as assets	102,704		
Depreciation expense	(630,969)		
Accrued compensated absences payable adjusted to balance at year-end	(68,469)		
Accrued estimated claims payable adjusted to balance at year-end		(29,095)	
GAAP Basis Change in Fund Balance or Net Assets	21,254,413	46,486	924,851

NOTE 5 – EXPENDITURES IN EXCESS OF APPROPRIATIONS

No expenditures for the fiscal year ended November 30, 2007 exceeded appropriations.

NOTE 6 – DEPOSITS AND INVESTMENTS

A summary of deposits and investments at November 30, 2007 is shown below. Resident trust accounts report money in County custody, which belongs to residents of the County Nursing Home and County Jail.

DEPOSITS	Asset Account Carrying Amounts			Total	Bank Balances
	Cash	Investments	Resident Trust		
Demand Deposits	\$3,547,205	\$0	\$23,079	\$3,570,284	\$4,927,764
Money Market / Savings	0	223,073	0	223,073	223,205
Certificates of Deposit:					
Under 3 months maturity	0	25,168	0	25,168	25,168
3 mos.-under 12 mos. maturity		29,937,000		29,937,000	29,937,000
12 mos.-under 24 mos. maturity	0	900,000	0	900,000	900,000
Total Deposits	3,547,205	31,085,241	23,079	34,655,525	36,013,137

COUNTY OF CHAMPAIGN, ILLINOIS
 NOTES TO THE FINANCIAL STATEMENTS
 NOVEMBER 30, 2007

NOTE 6 – DEPOSITS AND INVESTMENTS (continued)

INVESTMENTS	Asset Account Carrying Amounts			Total	Fair Value
	Cash	Investments	Resident Trust		
State Treas. Investment Pools	\$15,825,840	\$0	\$0	\$15,825,840	\$15,840,118
Repurchase Agreements	121,884	0	0	121,884	121,884
Total Investments	15,947,724	0	0	15,947,724	15,962,002

Custodial Credit Risk. Deposits are subject to custodial credit risk if uninsured and uncollateralized or covered by collateral that is not in the County's name. It is County policy to require collateral at 110% of market value for deposit balances beyond FDIC/NCUSIF insurance coverage. At November 30, 2007, no deposits were uninsured or uncollateralized.

Investment pools and mutual funds are not subject to custodial credit risk, because they are not evidenced by securities that exist in physical or book entry form.

Other investments are subject to custodial credit risk if the securities, including securities underlying repurchase agreements, are uninsured and unregistered and held by the financial institution's trust department or agent, but not in the County's name. None of the County's investments at November 30, 2007 were exposed to this risk.

Credit rating risk. Investments are subject to credit rating risk for all debt securities, whether held directly or indirectly (through investment pools, mutual funds or money market funds). County policy is to mitigate credit rating risk through diversification of investments. State law limits County investments in debt obligations to debt rated within the 4 highest categories as established by a nationally recognized rating service. The Illinois Funds investment pools were rated AAAM by Standard & Poor's as of September 28, 2007.

INVESTMENTS	Fair Value	Investment Maturities (in Years)		Percent of Total
		Less Than 1	1 - 2	
State Treas. Investment Pools	\$15,825,840	\$15,825,840	\$0	99.24%
Repurchase Agreements	121,884	121,884	0	0.76%
Total Investments	15,947,724	15,947,724	0	100.00%
Percent of Total	100.00%	100.00%	0.00%	

Concentration Risk. Investments are subject to concentration risk when 5% or more of the total are in securities of a single issuer. Because of the diversity of their holdings, investment pools and mutual funds do not constitute a concentration risk. At November 30, 2007, no investments in a single issuer exceeded 5% of the County's total investments.

Interest Rate Risk. Investments are subject to a decline in fair value due to fluctuating market interest rates. Interest rate risk is minimized by County policy requiring maturities of 2 years or less.

NOTE 7 – PROPERTY TAX CYCLE

A. Assessments

Property is assessed by elected township assessors at one-third the market value as of January 1 each year. This is the date, called the lien date, on which property taxes “attach” to the property. The township assessors’ books are turned in to the County Supervisor of Assessments by June 1 in quadrennial assessment years and April 15 in other years. (2007 was a quadrennial assessment year.) The Board of Review, a three-member panel appointed by the County Board, takes action on assessment complaints and applies individual township multipliers to those townships which are not assessed at one-third. This process equalizes the average ratio of assessments to market value among townships. The Illinois Department of Revenue analyzes the work of the Board of Review and may assign a county-wide multiplier to bring the entire county’s ratio into line with other counties throughout the state.

B. Taxpayer Appeals

Taxpayers may file a complaint with the Board of Review if they feel their assessments are too high, and may make further appeal to the state Property Tax Appeals Board. However, tax levies are determined by local governments, not by assessors.

C. Property Tax Levies

The property tax levy for fiscal year 2007 was adopted by the County Board on November 21, 2006, within the statutory deadline (the third Tuesday in December) for all taxing districts. Property tax levies are reported as receivables and deferred (unearned) revenue in the year in which they are adopted. They are recognized as revenue in the year for which they are levied, which is the following year.

D. Tax Bills

Illinois statutes require payment of property taxes in two installments, due June 1 and September 1, and require that tax bills be mailed 30 days prior to the first installment. In 2007, tax bills were mailed on April 30 with the due dates of June 1 and September 4. Property tax bills mailed in 2007 were based on equalized assessed value as of January 1, 2006, and on tax levies set in November 2006.

E. Tax Judgment Date and Sale Date

The judgment date is the date at which taxing authorities have a right to take and hold or sell property for nonpayment of taxes. Under Illinois law, the judgment date fluctuates, but is generally the third week in October. The date is set by a judge of the circuit court, after all of the requirements are met for advertising and publishing the delinquent tax list. Statutes require the tax sale to be the Monday following the judgment date. In 2007, the judgment date was October 25, and the tax sale was held October 26.

F. Tax Distributions

The County Treasurer is also the County Collector and is in charge of collecting and distributing property taxes for all the taxing bodies in the County. The Collector generally distributes taxes to the taxing bodies shortly after taxes are paid. The County may not keep tax receipts on behalf of other units of local government beyond thirty days. In 2007, all property taxes were distributed by November 14. Interest earned on taxes before distribution goes to the local governments, not the County, according to a 1984 Illinois Supreme Court decision.

COUNTY OF CHAMPAIGN, ILLINOIS
 NOTES TO THE FINANCIAL STATEMENTS
 NOVEMBER 30, 2007

NOTE 8 – PROPERTY TAXES RECEIVABLE

Property taxes receivable consist of property taxes levied in 2007, for which a legal claim exists in 2007. The revenue associated with the 2007 levy is deferred until the fiscal year ending November 30, 2008 on the government-wide and the proprietary fund statements, because that is the period for which the taxes are levied. Property tax revenue is also deferred on the governmental fund statements, because the taxes are not available (collectible within thirty days of the fiscal year-end). The receivable for the 2007 tax levy has been reduced by an estimated allowance for uncollectible taxes of 0.60%. A summary by fund type of property taxes receivable at November 30, 2007 is below.

<u>Fund Type</u>	<u>Property Taxes Levied</u>	<u>Allowance for Uncollectible</u>	<u>Property Taxes Receivable</u>	<u>Other Unearned Revenue</u>	<u>Deferred Revenue</u>
Governmental:					
General	\$7,264,377	(\$43,587)	\$7,220,790	\$13,058	\$7,233,848
Special Revenue	14,699,661	(88,199)	14,611,462	0	14,611,462
Debt Service	1,593,159	(9,559)	1,583,600	0	1,583,600
Subtotal Governmental	23,557,197	(141,345)	23,415,852	13,058	23,428,910
Proprietary:					
Enterprise	885,757	(5,315)	880,442	0	880,442
Internal Service	0	0	0	4,380	4,380
Total	24,442,954	(146,660)	24,296,294	17,438	24,313,732

NOTE 9 – PATIENT ACCOUNTS RECEIVABLE AND CHARGES FOR SERVICES

Patient accounts receivable and charges for services in the enterprise fund as of November 30, 2007 have been reduced by an allowance for uncollectible amounts, determined by an analysis of individual patient accounts.

	Receivable	Revenue
Gross patient accounts receivable / revenue	\$2,070,798	\$13,767,201
Allowance for uncollectible amounts	(\$59,364)	(\$59,364)
Patient accounts receivable / revenue, net of uncollectible amounts	\$2,011,434	\$13,707,837

NOTE 10 – ECONOMIC DEVELOPMENT AND REHABILITATION LOANS RECEIVABLE

The County, through its Regional Planning Commission Loan Fund, has various grant programs to administer economic development and housing rehabilitation loans to qualified businesses and individuals. The primary purpose of the economic development loan programs is to create new jobs. Principal repayments on loans may be used for any grant eligible purpose. At November 30, 2007, loans outstanding were as follows:

	Current	Long Term	Total
Economic Development Loans Receivable:			
Community Services Block Grant Loans	\$152,429	\$938,888	\$1,091,317
Community Development Assist. Prog. Loans	0	0	0
Community Development Recaptured Loans	220,898	2,561,139	2,782,037
Housing Rehabilitation Loans Receivable:			
County Housing Rehab Loans	26,186	258,817	285,003
HUD H.O.M.E. Program Loans	0	465,516	465,516
Total Loans Receivable	399,513	4,224,360	4,623,873

NOTE 11 – CAPITAL ASSETS

A. A summary of capital assets related to governmental activities is presented below:

<u>Governmental Activities</u>	Nov. 30, 2006 Balance	FY 2007 Additions	FY 2007 Deductions	Nov. 30, 2007 Balance
Assets Not Being Depreciated:				
Land	\$1,688,463	\$0	\$0	\$1,688,463
Construction in Progress	23,582,791	6,145,758	(23,742,613)	5,985,936
Assets Being Depreciated:				
Infrastructure	60,624,083	210,412	(14,521)	60,819,974
Buildings and Improvements	53,539,244	1,892,057	0	55,431,301
Equipment	12,497,953	505,547	(451,491)	12,552,009
Assets Subtotal	151,932,534	8,753,774	(24,208,625)	136,477,683
Accumulated Depreciation:				
Infrastructure	(37,956,184)	(3,108,763)	0	(41,064,947)
Buildings and Improvements	(17,218,427)	(1,972,110)	0	(19,190,537)
Equipment	(8,279,752)	(1,510,201)	442,548	(9,347,405)
Accum. Depreciation Subtotal	(63,454,363)	(6,591,074)	442,548	(69,602,889)
Net Total	88,478,171	2,162,700	(23,766,077)	66,874,794

In 2007, the County general government transferred to the Nursing Home enterprise fund the \$23,742,613 newly constructed facility which was funded by general obligation bonds backed by property taxes. In exchange, the Nursing Home transferred back to the County the old Nursing Home building and some equipment. The old building was added to the governmental activities capital assets at book value, \$1,280,680. The equipment was sold, but the proceeds were less than the book value of \$74,560, resulting in a loss of \$68,807. The net amount of \$22,387,373 transferred from the County general government to the Nursing Home enterprise fund is reported as capital contributions in the fund financial statements and transfers in the government-wide statements.

COUNTY OF CHAMPAIGN, ILLINOIS
 NOTES TO THE FINANCIAL STATEMENTS
 NOVEMBER 30, 2007

NOTE 11 – CAPITAL ASSETS (continued)

B. A summary of capital assets related to business-type activities (Nursing Home) follows:

<u>Business-Type Activities</u>	Nov. 30, 2006 Balance	FY 2007 Additions	FY 2007 Deductions	Nov. 30, 2007 Balance
Assets Not Being Depreciated:				
Construction in Progress	\$338,999	\$0	(\$338,999)	\$0
Assets Being Depreciated:				
Buildings and Improvements	6,397,503	23,508,892	(6,396,503)	23,509,892
Equipment	2,208,464	675,425	(1,768,865)	1,115,024
Assets Subtotal	<u>8,944,966</u>	<u>24,184,317</u>	<u>(8,504,367)</u>	<u>24,624,916</u>
Accumulated Depreciation:				
Buildings and Improvements	(5,114,504)	(538,745)	5,142,209	(511,040)
Equipment	(1,938,662)	(92,224)	1,667,918	(362,968)
Accum. Depreciation Subtotal	<u>(7,053,166)</u>	<u>(630,969)</u>	<u>6,810,127</u>	<u>(874,008)</u>
Net Total	<u>1,891,800</u>	<u>23,553,348</u>	<u>(1,694,240)</u>	<u>23,750,908</u>

C. Current year depreciation expense was charged to the following functions:

<u>Function</u>	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
General Government	\$602,826	\$0
Justice and Public Safety	2,587,039	0
Health	5,218	0
Education	73,718	0
Social Services	0	630,969
Development	39,594	0
Highways and Bridges	3,282,679	0
Total Depreciation Expense	<u>6,591,074</u>	<u>630,969</u>

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2007

NOTE 12 – INTERFUND RECEIVABLES AND PAYABLES

Interfund receivables and payables at November 30, 2007 are summarized below.

<u>Due To / From Other Funds:</u>	<u>Receivable</u>	<u>Payable</u>
Major Governmental Funds:		
General Corporate	\$1,474,656	\$239,514
Mental Health	0	11,553
Major Enterprise Fund:		
Nursing Home	29	909,664
Nonmajor Governmental Funds:		
Regional Planning Commission	76,117	151,722
RPC Economic Development Loans	4,375	12,911
Geographic Information System	22,043	29,760
Working Cash	0	18,738
Recorder's Automation	17,862	1,385
Property Tax Interest Fee	0	62,000
County Clerk's Automation	0	171
Animal Control	0	31,235
Law Library	0	185
Public Safety Sales Tax	31,200	858,900
Court's Automation	0	53,388
Child Support Services	0	3,780
State's Attorney Drug Forfeitures	0	25,500
Court Document Storage	0	1,981
Child Advocacy Center	0	2,296
County Public Health	0	86
Head Start Program	0	171,493
County Highway	4,006	163,402
Tort Immunity	623	487,698
Illinois Municipal Retirement	352,555	0
Social Security	226,965	0
Subtotal Nonmajor Governmental	735,746	2,076,631
Internal Service Funds:		
Self-Funded Insurance	774,060	27,851
Employee Health Insurance	280,744	22
Subtotal Internal Service	1,054,804	27,873
 Total – All Funds	 3,265,235	 3,265,235

<u>Advances To / From Other Funds:</u>	<u>Receivable</u>	<u>Payable</u>
Nonmajor Governmental Funds:		
Regional Planning Commission	\$255,000	\$0
RPC Economic Development Loans	0	255,000
Total – All Funds	255,000	255,000

NOTE 12 – INTERFUND RECEIVABLES AND PAYABLES (continued)

Of the \$3,265,235 Due To/From Other Funds at November 30, 2007, \$361,015 represented interfund loans to cover temporary cash flow shortfalls. The remainder represented unpaid routine interfund billings.

In FY1995, the RPC Loan Fund used \$150,000 of existing escrow funds (see Note 13 below) from the Regional Planning Commission Fund plus \$450,000 of future payments into escrow to loan \$600,000 to the County for part of the cost of purchasing and remodeling the Brookens Administration Building, which the RPC offices would occupy. The amount due back to the Regional Planning Commission Fund from the RPC Loan Fund is classified as an interfund advance, since it is expected to be paid back over a long period of time. The advance increases over time as the regular payments into escrow become due and is reduced by periodic repayments from the RPC Loan Fund to the Regional Planning Commission Fund. The outstanding balance of the advance from the Regional Planning Commission Fund to the RPC Loan Fund was \$255,000 at November 30, 2007.

NOTE 13 – INTERFUND TRANSFERS AND RPC ESCROW ACCOUNT

	<u>Transfers In</u>	<u>Transfers Out</u>
Major Governmental Fund:		
General Corporate	\$1,298,488	\$788,804
Major Enterprise Fund:		
Nursing Home	327,812	47,864
Nonmajor Governmental Funds (aggregate)	3,143,535	3,933,167
Internal Service Funds (aggregate)	0	0
 Total – All Funds	 4,769,835	 4,769,835

In FY2007, total interfund transfers in, \$4,769,835, equal total transfers out, \$4,769,835. Under the budgetary basis, transfers in and out are not equal due to the deferral of a portion of the transfer into the Regional Planning Commission (Special Revenue) Fund from the Regional Planning Commission Economic Development Loan (Special Revenue) Fund. CDAP and CSBG grant provisions require that investment interest earned plus a portion of loan repayments received under certain loan programs be placed in escrow to be used to pay the costs of administering these loan programs. Transfers out of the RPC Economic Development Loan Fund put the money into escrow. The money is taken out of escrow and reflected as a transfer into the Regional Planning Commission Fund only as it is needed to cover actual administrative costs incurred. Thus, the discrepancy between transfers in and transfers out is due to the amount remaining in escrow (deferred) until such time as there are costs incurred against which to match it. While this escrow account will continue to be reported in this way under the budgetary basis, the GAAP basis statements have this difference adjusted out. The adjustment made for the fiscal year ended November 30, 2007 was a \$270,333 increase in the transfers into the Regional Planning Commission Fund.

Interfund transfers in/out include grant matches, interfund subsidies and transfers into debt service and construction funds. Some significant transfers include \$400,000 from the County Highway Fund to the Highway Facility Construction Fund to cover a share of the cost of constructing a highway fleet maintenance facility; \$327,812 from the General Corporate Fund to the Nursing Home Fund to cover operating deficits; \$1,012,698 from the Public Safety Sales Tax Fund to the Jail Bond Debt Service Fund to cover bond principal and interest payments; \$608,900 from the Public Safety Sales Tax Fund to the General Corporate Fund to cover utilities and building maintenance costs for the Courts Facility; \$250,000 from the Public Safety Sales Tax Fund to the General Corporate Fund to cover Sheriff's Deputies' salaries; \$211,022 from the Public Safety Sales Tax Fund to the Delinquency Prevention Grant Fund to finance juvenile delinquency prevention grants; and \$153,917 from the Public Safety Sales Tax Fund and \$308,059 from the General Corporate Fund to the Capital Equipment Replacement Fund to provide sufficient funding for future planned capital expenditures.

NOTE 14 – ON-BEHALF PAYMENTS FOR SALARIES

The State of Illinois paid salary stipends to various County officials during FY2007. These payments made by the state on behalf of the County were reported as intergovernmental revenues and salaries expenditures in the General Fund in the amount of \$42,000.

NOTE 15 – COMPENSATED ABSENCES PAYABLE

It is the County's policy to permit employees to accumulate a limited amount of earned but unused vacation and personal time, which is attributable to services already rendered and is not contingent upon events outside the control of the employer or employee, such as illness. Long term liabilities are reported for these compensated absences payable and are based on pay rates in effect at November 30 and include the County's share of social security and medicare taxes. Enterprise funds recognize expense and accrue fund liabilities for vacation and personal time benefits in the period in which they are earned. For governmental funds, the cost of these benefits and the related liability are recognized in the fund only when they become currently payable, due to employees using benefit time or terminating employment.

Changes in compensated absences payable for the fiscal year ended November 30, 2007 are as follows:

	Nov. 30, 2006 Balance	FY 2007 Additions	FY 2007 Deductions	Nov. 30, 2007 Balance
Governmental Activities	\$2,346,493	\$2,334,525	(\$2,276,298)	\$2,404,720
Business-Type Activities	394,340	498,445	(429,976)	462,809

NOTE 16 – RISK FINANCING

A. WORKERS' COMPENSATION SELF-FUNDED INSURANCE

In January, 1986, the County established a self-funded workers' compensation insurance plan, which is being accounted for in an internal service fund, the Self-Funded Insurance Fund. The plan is administered by an independent company. The County's risk retention is \$400,000 per individual per claim up to \$1,000,000 in aggregate over a two-year period. Commercial insurance has been purchased for claims in excess of this retention. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years. Actual claims paid in fiscal year 2007, net of insurance reimbursements, were \$531,555. GASB Statement No. 10 requires that a liability for claims be reported if the liability is both probable and estimable. The estimated amount of unpaid claims that were incurred and reported is determined by the independent plan administrator, but the plan administrator does not include incurred-but-not-reported claims (IBNR) in its calculation. Instead, based on an actuarial study performed as of June 30, 2006, the liability for estimated (undiscounted) claims payable (including IBNR) at November 30, 2007 was projected to be \$1,398,255. Changes in the liability for estimated workers' compensation claims payable for the last two fiscal years are as follows:

Fiscal Year Ending <u>November 30</u>	Claims Liability Beginning <u>of Year</u>	Claims Incurred & Changes in <u>Estimates</u>	Net Claims <u>Paid</u>	Claims Liability End <u>of Year</u>
2006	686,117	1,550,354	(832,286)	1,404,185
2007	1,404,185	525,625	(531,555)	1,398,255

NOTE 16 – RISK FINANCING (continued)

B. LIABILITY/AUTO SELF-FUNDED INSURANCE

The County began self-funding liability and auto insurance in FY94 through the Self-Funded Insurance (Internal Service) Fund. The plan is administered by an independent company. The County's risk retention is \$250,000 per occurrence. Commercial insurance has been purchased for claims in excess of this retention. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years. Actual claims paid in fiscal year 2007, net of insurance reimbursements, were \$309,572. GASB Statement No. 10 requires that a liability for claims be reported if the liability is both probable and estimable. Per an actuarial study performed as of June 30, 2006, the liability for estimated (undiscounted) claims payable (including IBNR) at November 30, 2007 was projected to be \$462,005. Changes in the liability for estimated liability/auto claims payable for the last two fiscal years are as follows:

Fiscal Year Ending <u>November 30</u>	Claims Liability Beginning <u>of Year</u>	Claims Incurred & Changes in <u>Estimates</u>	Net Claims <u>Paid</u>	Claims Liability End <u>of Year</u>
2006	245,441	655,394	(473,855)	426,980
2007	426,980	344,597	(309,572)	462,005

C. OTHER FULLY-INSURED RISKS

Commercial insurance, with varying deductible amounts, has been purchased for all other risks of loss, such as property damage, boiler and machinery, Nursing Home medical malpractice, and public official bonds. Unemployment compensation is fully insured through the State of Illinois. Settled claims have not exceeded this insurance coverage in any of the past three fiscal years.

The County provides employee health benefits in the form of set contributions toward medical and life insurance premiums. The employee is responsible for the balance of the premium amount as well as for any deductibles or co-payments. Risk of loss related to employee health benefits is borne by the employee and the insurance company or health maintenance organization; the County is at no risk of loss.

NOTE 17 – LONG TERM DEBT

A. GENERAL OBLIGATION BONDS – GOVERNMENTAL ACTIVITIES

1999 Series Public Safety Sales Tax Bonds: \$23,800,000;	
due in 29 annual installments from 2001 to 2029;	
interest rates at 3.85% to 8.25%;	
\$17,660,000 refunded (in-substance defeasance) in FY 2005;	
remaining annual installments due through 2023;	
Balance outstanding at November 30, 2006	\$5,600,000
Bond interest payments made in FY 2007	\$429,512
Bond principal payments made in FY 2007	\$210,000
Balance outstanding at November 30, 2007	\$5,390,000
2000 Series Public Safety Sales Tax Bonds: \$4,997,290;	
due in 15 annual installments from 2004 to 2018;	
interest rates at 5.250% to 7.125%;	
\$1,370,000 refunded (in-substance defeasance) in FY 2004;	
remaining annual installments due through 2018;	
Balance outstanding at November 30, 2006	\$3,374,661
Bond interest payments made in FY 2007	\$51,094
Bond principal payments made in FY 2007	\$113,906
Balance outstanding at November 30, 2007	\$3,260,755
2003 Series Nursing Home Construction Bonds: \$19,925,000;	
due in 19 annual installments from 2004 to 2022;	
interest rates at 2.000% to 5.250%;	
\$282,535 bond premium amortized over 19 years 3 months;	
\$207,535 bond issuance costs amortized over 19 years 3 months;	
\$8,055,000 refunded (in-substance defeasance) in FY 2005;	
remaining annual installments due through 2022;	
Balance outstanding at November 30, 2006	\$9,735,000
Bond interest payments made in FY 2007	\$375,946
Bond principal payments made in FY 2007	\$835,000
Balance outstanding at November 30, 2007	\$8,900,000
2004A Series Jail Construction Refunding Bonds: \$4,780,000;	
due in 6 annual installments from 2005 to 2010;	
interest rates at 2.000% to 2.750%;	
\$50,935 bond premium amortized over 5 years 9 months;	
\$67,179 bond issuance costs amortized over 5 years 9 months;	
\$363,756 deferred charge on refunding amortized over 5 years 9 months;	
Balance outstanding at November 30, 2006	\$3,715,000
Bond interest payments made in FY 2007	\$82,213
Bond principal payments made in FY 2007	\$930,000
Balance outstanding at November 30, 2007	\$2,785,000

COUNTY OF CHAMPAIGN, ILLINOIS
 NOTES TO THE FINANCIAL STATEMENTS
 NOVEMBER 30, 2007

NOTE 17 – LONG TERM DEBT (continued)

2004B Series Public Safety Refunding Bonds: \$1,520,000;
 due in 8 annual installments from 2005 to 2012;
 interest rates at 1.500% to 3.650%;
 \$27,549 bond premium amortized over 7 years 9 months;
 \$20,103 bond issuance costs amortized over 7 years 9 months;
 \$157,446 deferred charge on refunding amortized over 7 years 9 months;

Balance outstanding at November 30, 2006	\$1,475,000
Bond interest payments made in FY 2007	\$48,837
Bond principal payments made in FY 2007	\$15,000
Balance outstanding at November 30, 2007	\$1,460,000

2005A Series Nursing Home Construction Refunding Bonds: \$7,425,000;
 due in 14 annual installments from 2006 to 2019;
 interest rates at 3.000% to 5.250%;
 \$819,046 bond premium amortized over 13 years 7 months;
 \$92,642 bond issuance costs amortized over 13 years 7 months;
 \$96,404 deferred charge on refunding amortized over 13 years 7 months;

Balance outstanding at November 30, 2006	\$7,300,000
Bond interest payments made in FY 2007	\$376,162
Bond principal payments made in FY 2007	\$0
Balance outstanding at November 30, 2007	\$7,300,000

2005B Series Public Safety Refunding Bonds: \$18,440,000;
 due in 24 annual installments from 2006 to 2029;
 interest rates at 3.000% to 5.250%;
 \$526,639 bond premium amortized over 23 years 7 months;
 \$235,198 bond issuance costs amortized over 23 years 7 months;
 \$1,071,441 deferred charge on refunding amortized over 23 years 7 months;

Balance outstanding at November 30, 2006	\$18,030,000
Bond interest payments made in FY 2007	\$834,031
Bond principal payments made in FY 2007	\$0
Balance outstanding at November 30, 2007	\$18,030,000

2006 Series IMRF Early Retirement Obligation Taxable Bonds: \$2,450,000;
 due in 7 annual installments from 2008 to 2014;
 interest rates at 4.920% to 5.100%;
 \$0 bond premium amortized over 7 years 11 months;
 \$38,151 bond issuance costs amortized over 7 years 11 months;

Balance outstanding at November 30, 2006	\$2,450,000
Bond interest payments made in FY 2007	\$170,748
Bond principal payments made in FY 2007	\$0
Balance outstanding at November 30, 2007	\$2,450,000

COUNTY OF CHAMPAIGN, ILLINOIS
 NOTES TO THE FINANCIAL STATEMENTS
 NOVEMBER 30, 2007

NOTE 17 – LONG TERM DEBT (continued)

2006A Series Nursing Home Construction Bonds: \$4,000,000;	
due in 19 annual installments from 2008 to 2026;	
interest rates at 3.950% to 5.500%;	
\$52,459 bond premium amortized over 19 years 4 months;	
\$52,459 bond issuance costs amortized over 19 years 4 months;	
Balance outstanding at November 30, 2006	\$4,000,000
Bond interest payments made in FY 2007	\$137,738
Bond principal payments made in FY 2007	\$0
Balance outstanding at November 30, 2007	\$4,000,000
2007A Series Public Safety Sales Tax Bonds: \$5,955,000;	
due in 19 annual installments from 2009 to 2027;	
interest rates at 3.800% to 5.000%;	
\$117,468 bond premium amortized over 19 years 2 months;	
\$72,468 bond issuance costs amortized over 19 years 2 months;	
Balance outstanding at November 30, 2006	\$0
Bonds issued in FY 2007	\$5,955,000
Bond interest payments made in FY 2007	\$0
Bond principal payments made in FY 2007	\$0
Balance outstanding at November 30, 2007	\$5,955,000
2007B Series Highway Facility Construction Bonds: \$1,480,000;	
due in 9 annual installments from 2009 to 2017;	
interest rate at 4.250%;	
\$41,422 bond premium amortized over 9 years 2 months;	
\$21,422 bond issuance costs amortized over 9 years 2 months;	
Balance outstanding at November 30, 2006	\$0
Bonds issued in FY 2007	\$1,480,000
Bond interest payments made in FY 2007	\$0
Bond principal payments made in FY 2007	\$0
Balance outstanding at November 30, 2007	\$1,480,000
<u>2007 Bond Transactions – Governmental Activities</u>	
Bonds payable November 30, 2006	\$55,679,661
Bonds issued in FY 2007	\$7,435,000
Bonds retired in FY 2007	(<u>\$2,103,906</u>)
Bonds payable November 30, 2007	<u>\$61,010,755</u>

COUNTY OF CHAMPAIGN, ILLINOIS
 NOTES TO THE FINANCIAL STATEMENTS
 NOVEMBER 30, 2007

NOTE 17 – LONG TERM DEBT (continued)

Annual Debt Service Requirements for Bonds

Annual debt service requirements, listed by fund from which repayments are made, are as follows:

Year	Governmental Activities								Total Debt Service Requirement
	Debt Service Funds		Public Safety Sales Tax Fund		Illinois Municipal Retirement Fund		General Corporate Fund		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2008	\$1,810,000	\$831,660	\$392,080	\$1,542,882	\$300,000	\$115,068	\$140,000	\$165,771	\$5,297,461
2009	1,995,000	799,489	651,360	1,632,454	315,000	99,940	145,000	159,893	5,798,136
2010	1,900,000	739,440	755,558	1,628,780	330,000	84,023	155,000	153,705	5,746,506
2011	1,085,000	688,115	980,000	1,487,785	350,000	67,175	160,000	147,208	4,965,283
2012	1,130,000	645,212	1,810,000	1,435,466	365,000	49,316	165,000	140,505	5,740,499
2013	1,065,000	597,021	1,250,415	2,075,573	385,000	30,396	170,000	133,596	5,707,001
2014	1,105,000	544,027	1,313,322	2,093,606	405,000	10,327	180,000	126,378	5,777,660
2015	1,175,000	488,321	1,439,962	2,039,314	--	--	185,000	117,578	5,445,175
2016	1,215,000	428,634	1,490,492	2,036,715	--	--	195,000	107,128	5,472,969
2017	1,280,000	365,040	1,550,859	2,030,923	--	--	210,000	97,618	5,534,440
2018	1,145,000	302,359	1,606,707	1,998,372	--	--	215,000	89,224	5,356,662
2019	1,205,000	240,671	1,275,000	1,105,250	--	--	225,000	80,478	4,131,399
2020	1,385,000	175,800	1,350,000	1,025,614	--	--	235,000	71,278	4,242,692
2021	1,450,000	107,760	1,490,000	923,276	--	--	245,000	61,616	4,277,652
2022	1,520,000	36,480	1,640,000	809,445	--	--	255,000	51,428	4,312,353
2023	--	--	1,800,000	683,376	--	--	265,000	40,734	2,789,110
2024	--	--	2,000,000	569,176	--	--	275,000	29,597	2,873,773
2025	--	--	2,140,000	469,598	--	--	285,000	18,047	2,912,645
2026	--	--	2,290,000	362,708	--	--	295,000	6,084	2,953,792
2027	--	--	2,450,000	253,136	--	--	--	--	2,703,136
2028	--	--	2,140,000	150,750	--	--	--	--	2,290,750
2029	--	--	2,280,000	51,300	--	--	--	--	2,331,300
	20,465,000	6,990,029	34,095,755	26,405,499	2,450,000	456,245	4,000,000	1,797,866	96,660,394

At November 30, 2007, \$1,487,876 was available in the Debt Service Funds, \$1,308,700 was available in reserved fund balance in the Public Safety Sales Tax Special Revenue Fund, \$361,224 was available in reserved fund balance in the IMRF Special Revenue Fund, and \$258,397 was available in reserved fund balance in the General Corporate Fund to meet debt service requirements.

B. INTERGOVERNMENTAL LOANS PAYABLE – GOVERNMENTAL ACTIVITIES

1995 loan from the Regional Planning Commission: \$1,050,000;
 for the purpose of buying and remodeling the Brookens Administration Building;
 to be repaid over 20 years in monthly payments of \$4,375
 at 0% interest from June 1996 through June 2016;

Balance outstanding at November 30, 2006	\$496,563
Loan principal payments made in FY 2007	\$52,500
Balance outstanding at November 30, 2007	\$444,063

COUNTY OF CHAMPAIGN, ILLINOIS
 NOTES TO THE FINANCIAL STATEMENTS
 NOVEMBER 30, 2007

NOTE 17 – LONG TERM DEBT (continued)

2007 Intergovernmental Loan Transactions – Governmental Activities

Loans payable November 30, 2006	\$496,563
New loans incurred in FY 2007	\$0
Loan principal payments made in FY 2007	<u>(\$52,500)</u>
Loans payable November 30, 2007	<u>\$444,063</u>

Annual Debt Service Requirements for Intergovernmental Loans

Annual debt service requirements, listed by fund from which repayments are made, are as follows:

Fiscal <u>Year</u>	<u>Governmental Activities</u>
	General
	<u>Corporate Fund</u>
	<u>Principal</u>
2008	\$52,500
2009	52,500
2010	52,500
2011	52,500
2012	52,500
2013	52,500
2014	52,500
2015	52,500
2016	<u>24,063</u>
	<u>444,063</u>

C. CAPITAL LEASE OBLIGATIONS – GOVERNMENTAL ACTIVITIES

Admin. Services/General County – Kronos payroll/human resources
 System hardware and software with cost of \$241,353;
 Contract payable in 24 monthly installments of \$10,056
 Including interest at 0% June 2005 through May 2007;

Principal balance outstanding November 30, 2006	\$50,282
Interest payments made in FY 2007	\$0
Principal payments made in FY 2007	\$50,282
Principal balance outstanding November 30, 2007	\$0

Admin. Services/General County – Kronos payroll/human resources
 System additional software with cost of \$3,703;
 Contract payable in 19 monthly installments of \$225
 Including interest at 17.94% November 2005 through May 2007;

Principal balance outstanding November 30, 2006	\$1,078
Interest payments made in FY 2007	\$49
Principal payments made in FY 2007	\$1,078
Principal balance outstanding November 30, 2007	\$0

COUNTY OF CHAMPAIGN, ILLINOIS
 NOTES TO THE FINANCIAL STATEMENTS
 NOVEMBER 30, 2007

NOTE 17 – LONG TERM DEBT (continued)

Admin. Services/Public Safety Sales Tax – justice system computer
 Servers with cost of \$164,108;
 Contract payable in 36 monthly installments of \$4,770
 Including interest at 2.16%-5.06% December 2005 through November 2008;

Principal balance outstanding November 30, 2006	\$106,516
Interest payments made in FY 2007	\$2,422
Principal payments made in FY 2007	\$54,819
Principal balance outstanding November 30, 2007	\$51,697

Nursing Home Construction – resident rooms and dining room
 Furnishings with cost of \$150,364;
 Contract payable in 24 monthly installments of \$6,856
 Including interest at 9.5994% May 2006 through April 2008;

Principal balance outstanding November 30, 2006	\$108,568
Interest payments made in FY 2007	\$7,175
Principal payments made in FY 2007	\$75,096
Principal balance outstanding November 30, 2007	\$33,472

2007 Capital Lease Transactions – Governmental Activities

Capital lease obligation November 30, 2006	\$266,444
New leases incurred in FY 2007	\$0
Lease principal payments made in FY 2007	(\$181,275)
Capital lease obligation November 30, 2007	<u>\$85,169</u>

Future Minimum Lease Payments

Fiscal <u>Year</u>	Governmental Activities		<u>Total</u>
	Public Safety Sales Tax Fund	Nursing Home Const. Fund	
2008	Total Lease Payments	Total Lease Payments	
Total minimum lease payments	52,470	34,280	86,750
Amount representing interest	(773)	(808)	(1,581)
Present value of lease payments	<u>51,697</u>	<u>33,472</u>	<u>85,169</u>

D. CAPITAL LEASE OBLIGATIONS – BUSINESS-TYPE ACTIVITIES

Nursing Home – lift equipment with cost of \$22,614;
 Contract payable in 36 monthly installments of \$945
 Including interest at 32.9105% December 2005 through November 2008;

Principal balance outstanding November 30, 2006	\$16,457
Interest payments made in FY 2007	\$4,246
Principal payments made in FY 2007	\$6,904
Principal balance outstanding November 30, 2007	\$9,553

COUNTY OF CHAMPAIGN, ILLINOIS
 NOTES TO THE FINANCIAL STATEMENTS
 NOVEMBER 30, 2007

NOTE 17 – LONG TERM DEBT (continued)

2007 Capital Lease Transactions – Business-Type Activities

Capital lease obligation November 30, 2006	\$16,457
New leases incurred in FY 2007	\$0
Lease principal payments made in FY 2007	(\$6,904)
Capital lease obligation November 30, 2007	<u>\$9,553</u>

Future Minimum Lease Payments

Fiscal Year 2008	Business-Type Activities Nursing Home Fund Total Lease Payments
	<u>\$11,078</u>
Total minimum lease payments	11,078
Amount representing interest	(1,525)
Present value of lease payments	<u><u>9,553</u></u>

E. SUMMARY OF CHANGES IN LONG TERM LIABILITIES

	Nov. 30, 2006 Balance	FY 2007 Additions	FY 2007 Deductions	Nov. 30, 2007 Balance	Due Within One Year
Governmental Activities:					
General Obligation Bonds	\$55,679,661	\$7,435,000	(\$2,103,906)	\$61,010,755	\$2,642,080
Unamortized Bond Premium	1,546,401	158,890	(113,320)	1,591,971	0
Deferred Amount on Refunding	(1,387,378)	0	136,107	(1,251,271)	0
Total Bonds Payable	<u>55,838,684</u>	<u>7,593,890</u>	<u>(2,081,119)</u>	<u>61,351,455</u>	<u>2,642,080</u>
Intergovernmental Loans	496,563	0	(52,500)	444,063	52,500
Capital Lease Obligations	266,444	0	(181,275)	85,169	85,169
Estimated Claims Payable	1,831,165	870,222	(841,127)	1,860,260	725,879
Compensated Absences	<u>2,346,493</u>	<u>2,334,525</u>	<u>(2,276,298)</u>	<u>2,404,720</u>	<u>2,404,720</u>
Total Governmental Activities	<u><u>60,779,349</u></u>	<u><u>10,798,637</u></u>	<u><u>(5,432,319)</u></u>	<u><u>66,145,667</u></u>	<u><u>5,910,348</u></u>
Business-Type Activities:					
Capital Lease Obligations	\$16,457	\$0	(\$6,904)	\$9,553	\$9,553
Compensated Absences	<u>394,340</u>	<u>498,445</u>	<u>(429,976)</u>	<u>462,809</u>	<u>462,809</u>
Total Business-Type Activities	<u><u>410,797</u></u>	<u><u>498,445</u></u>	<u><u>(436,880)</u></u>	<u><u>472,362</u></u>	<u><u>472,362</u></u>

Internal service funds primarily serve the governmental funds, and, thus, the related long term liabilities are included with the governmental activities above. Long term liabilities for estimated claims payable are liquidated by the Self-Funded Insurance (Internal Service) Fund. Compensated absences payable for the governmental activities are liquidated by the various governmental funds which pay employee salaries, such as the General Fund, Regional Planning Commission Fund, Head Start Fund, County Highway Fund, Animal Control Fund and Mental Health Fund.

NOTE 18 – REFUNDING BONDS AND DEFEASED DEBT

A. DEFEASED DEBT

(1) 2000 Public Safety Bonds. In 2004, the 2000 Public Safety Bonds were advance refunded, with an irrevocable trust established to provide for all future debt service payments on the old bonds, resulting in the defeasance of the old debt. Defeased debt is not reported in the financial statements. \$1,370,000 of defeased 2000 Public Safety Bonds were still outstanding at November 30, 2007.

(2) 2003 Nursing Home Construction Bonds. In 2005, the 2003 Nursing Home Construction Bonds were advance refunded, with an irrevocable trust established to provide for all future debt service payments on the old bonds, resulting in the defeasance of the old debt. Defeased debt is not reported in the financial statements. \$8,055,000 of defeased 2003 Nursing Home Construction Bonds were still outstanding at November 30, 2007.

(3) 1999 Public Safety Bonds. In 2005, the 1999 Public Safety Bonds were advance refunded, with an irrevocable trust established to provide for all future debt service payments on the old bonds, resulting in the defeasance of the old debt. Defeased debt is not reported in the financial statements. \$17,660,000 of defeased 1999 Public Safety Bonds were still outstanding at November 30, 2007.

NOTE 19 – RESERVED, DESIGNATED AND DEFICIT FUND EQUITY

A. RESERVED

(1) The fund balance of the General Corporate Fund was reserved at November 30, 2007 for debt service in the amount of \$258,397. The 2006A Nursing Home Construction Alternate Revenue Source General Obligation Bonds and part of the 2007B Highway Facility Construction Alternate Revenue Source General Obligation Bonds are being repaid out of general sales taxes collected monthly in the general fund. The bond ordinances require that a specified portion of the monthly sales tax receipts be set aside to cover the semi-annual bond interest and principal payments. The reserved fund balance being held in the General Corporate Fund represents \$258,397 available to meet debt service requirements.

(2) At November 30, 2007, the Public Safety Sales Tax (Special Revenue) Fund's fund balance was reserved for debt service in the amount of \$1,308,700. Public Safety Sales Tax Alternate Revenue Source General Obligation Bonds are being repaid out of public safety sales taxes collected monthly in this special revenue fund. The bond ordinances require that a specified portion of the monthly sales tax receipts be set aside to cover the semi-annual bond interest and principal payments. The reserved fund balance being held in the Public Safety Sales Tax Fund represents \$1,308,700 available to meet debt service requirements.

(3) At November 30, 2007, the Illinois Municipal Retirement (Special Revenue) Fund's fund balance was reserved for debt service in the amount of \$361,224. The IMRF Early Retirement Obligation Alternate Revenue Source Taxable General Obligation Bonds are being repaid out of property taxes and interfund billings collected in this special revenue fund. The bond ordinance requires that sufficient funds be set aside to cover the semi-annual bond interest and principal payments. The reserved fund balance being held in the Illinois Municipal Retirement Fund represents \$361,224 available to meet debt service requirements.

(4) The fund balance of the Regional Planning Commission (Special Revenue) Fund was reserved at November 30, 2007 for a long term interfund advance in the amount of \$255,000. Fund balance is reserved for long term receivables in governmental funds because they are not available current financial resources.

(5) At November 30, 2007, \$4,224,360 of the fund balance of the Regional Planning Commission Economic Development Loan (Special Revenue) Fund was reserved for long term program loans receivable. Fund balance is reserved in governmental funds for long term receivables that are not available current financial resources.

NOTE 19 – RESERVED, DESIGNATED AND DEFICIT FUND EQUITY (continued)

B. DESIGNATED

Designations of fund balance are not legally required segregations, but rather reflect managerial intent. There were no designations of fund balance as of November 30, 2007.

C. DEFICIT

As of November 30, 2007, the following funds had deficit fund equity:

Tort Immunity Special Revenue Fund (\$151,408)

Self-Funded Insurance Internal Service Fund (\$1,028,339)

NOTE 20 – RESTRICTED NET ASSETS

The government-wide statement of net assets reports restricted net assets of \$38,799,947. Of this amount, \$26,500,313 is restricted by enabling legislation, \$7,055,685 is restricted by grantor stipulations, and \$5,243,949 is restricted by bond covenants.

NOTE 21 - DEFINED BENEFIT PENSION PLAN

The most current information available is for the plan year ended December 31, 2007 and is in accordance with GASB Statement 27.

The County's defined benefit pension plan, Illinois Municipal Retirement Fund (IMRF), provides retirement, disability, annual cost of living adjustments and death benefits to plan members and beneficiaries. IMRF is an agent multiple-employer pension plan that acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the benefit provisions of the plan that can only be amended by the Illinois General Assembly. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained at www.imrf.org/pubs/pubs_homepage.htm or by writing to the Illinois Municipal Retirement Fund, Suite 500, 2211 York Road, Oak Brook, IL 60523.

The County participates in three separate plans under IMRF: Sheriff's Law Enforcement Personnel (SLEP), Regular (Non-SLEP) and, since 1997, Elected County Officials (ECO).

Employees participating in IMRF are required to contribute 4.50% of their annual covered salary; Sheriff's Law Enforcement Personnel contribute 7.50%; and participating Elected County Officials contribute 7.50%. The member rate is established by state statute. The employer is required to contribute at an actuarially determined rate. The County's rate for calendar year 2007 was 7.80% of payroll for Regular, 16.51% of payroll for SLEP and 84.99% of payroll for ECO. The employer contribution requirements are established and may be amended by the IMRF Board of Trustees. IMRF's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis (overfunded liability amortized on an open basis). The amortization period at December 31, 2007 was 25 years for Regular, SLEP and ECO.

For December 31, 2007, the County's annual pension cost of \$1,782,521 for Regular, \$1,111,537 for SLEP and \$183,785 for ECO was equal to the County's required and actual contributions. The required contribution was determined as part of the December 31, 2005 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 7.50% investment rate of return (net of administrative expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10.0% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of IMRF assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period with a 15% corridor. The assumptions used for the 2007 actuarial valuation were based on the 2002-2004 experience study.

CHANGES IN ACTUARIAL ASSUMPTIONS

The actuarial assumptions used to determine the actuarial accrued liability for 2007 were based on the 2002-2004 experience study. Principal changes were: (a) the 1994 Group Annuity Mortality was implemented; (b) for regular members, fewer normal and more early retirements are expected to occur.

COUNTY OF CHAMPAIGN, ILLINOIS
 NOTES TO THE FINANCIAL STATEMENTS
 NOVEMBER 30, 2007

NOTE 21 - DEFINED BENEFIT PENSION PLAN (continued)

<u>Actuarial Valuation Date</u>	<u>Annual Pension Cost</u>	<u>% of Annual Pension Cost Contributed</u>	<u>Net Pension Obligation</u>
REGULAR NON-SLEP PERSONNEL			
12/31/07	\$1,782,521	100%	\$0
12/31/06	1,797,057	100%	0
12/31/05	1,733,572	100%	0
12/31/04	1,158,437	100%	0
12/31/03	755,769	100%	0
12/31/02	615,820	100%	0
12/31/01	881,279	100%	0
12/31/00	362,315	100%	0
12/31/99	1,226,429	100%	0
12/31/98	1,182,269	100%	0
SHERIFF'S LAW ENFORCEMENT PERSONNEL			
12/31/07	\$1,111,537	100%	\$0
12/31/06	1,043,919	100%	0
12/31/05	919,770	100%	0
12/31/04	838,569	100%	0
12/31/03	678,072	100%	0
12/31/02	739,163	100%	0
12/31/01	802,209	100%	0
12/31/00	724,616	100%	0
12/31/99	582,695	100%	0
12/31/98	566,873	100%	0
ELECTED COUNTY OFFICIALS			
12/31/07	\$183,785	100%	\$0
12/31/06	180,550	100%	0
12/31/05	210,770	100%	0
12/31/04	194,998	100%	0
12/31/03	174,116	100%	0
12/31/02	167,820	100%	0
12/31/01	176,691	100%	0
12/31/00	169,333	100%	0
12/31/99	78,843	100%	0
12/31/98	33,246	100%	0

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2007

NOTE 21 - DEFINED BENEFIT PENSION PLAN (continued)

Actuarial Valuation Date	Actuarial Value of Assets (Liability)	Actuarial Accrued Liability - Entry Age -	Unfunded (Overfunded) Actuarial Accrued Liability	Funded Ratio	Annual Covered Payroll	Unfunded AAL as % of Payroll
REGULAR NON-SLEP PERSONNEL						
12/31/07	\$50,597,183	\$45,210,572	(\$5,386,611)	111.91%	\$22,852,834	-23.57%
12/31/06	45,388,116	41,827,036	(3,561,080)	108.51%	22,049,780	-16.15%
12/31/05	41,142,082	38,736,100	(2,405,982)	106.21%	21,292,160	-11.30%
12/31/04	37,073,441	36,743,186	(330,255)	100.90%	20,872,731	-1.58%
12/31/03	40,201,720	37,530,652	(2,671,068)	107.12%	20,316,369	-13.15%
12/31/02	40,357,035	34,469,029	(5,888,006)	117.08%	19,612,113	-30.02%
12/31/01	40,312,086	31,814,932	(8,497,154)	126.71%	18,321,815	-46.38%
12/31/00	38,293,601	29,694,653	(8,598,948)	128.96%	16,773,849	-51.26%
12/31/99	33,803,157	26,927,088	(6,876,069)	125.54%	15,927,659	-43.17%
12/31/98	28,035,723	24,754,390	(3,281,333)	113.26%	15,474,729	-21.20%

* On a market value basis, the actuarial value of assets as of December 31, 2007 was \$54,176,218. On a market basis, the funded ratio would be 119.83%.

SHERIFFS LAW ENFORCEMENT PERSONNEL

12/31/07	\$17,731,689	\$22,745,229	\$5,013,540	77.96%	\$6,732,508	74.47%
12/31/06	16,529,633	21,531,503	5,001,870	76.77%	6,447,926	77.57%
12/31/05	16,018,290	20,297,746	4,279,456	78.92%	6,185,405	69.19%
12/31/04	13,723,285	17,162,417	3,439,132	79.96%	5,897,110	58.32%
12/31/03	18,035,036	19,427,333	1,392,297	92.83%	5,875,838	23.70%
12/31/02	17,400,081	18,098,436	698,355	96.14%	5,761,212	12.12%
12/31/01	16,209,883	15,589,147	(620,736)	103.98%	5,387,568	-11.52%
12/31/00	13,854,458	14,098,206	243,748	98.27%	4,973,341	4.90%
12/31/99	12,123,688	12,400,116	276,428	97.77%	4,262,584	6.48%
12/31/98	9,730,747	11,420,594	1,689,847	85.20%	4,317,385	39.14%

* On a market value basis, the actuarial value of assets as of December 31, 2007 was \$19,323,094. On a market basis, the funded ratio would be 84.95%.

ELECTED COUNTY OFFICIALS

12/31/07	(\$618,094)	\$1,321,773	\$1,939,867	-46.76%	\$216,243	897.08%
12/31/06	(637,374)	1,544,966	2,182,340	-41.25%	198,211	1101.02%
12/31/05	(831,506)	1,407,087	2,238,593	-59.09%	188,252	1189.15%
12/31/04	(976,415)	1,383,742	2,360,157	-70.56%	235,367	1002.76%
12/31/03	(654,093)	1,594,853	2,248,946	-41.01%	232,831	965.91%
12/31/02	(250,541)	1,935,536	2,186,077	-12.94%	350,368	623.94%
12/31/01	522,167	3,212,151	2,689,984	16.26%	334,009	805.36%
12/31/00	385,396	2,194,610	1,809,214	17.56%	315,744	573.00%
12/31/99	350,907	2,139,021	1,788,114	16.41%	195,689	913.75%
12/31/98	308,456	1,301,490	993,034	23.70%	166,231	597.38%

* On a market value basis, the actuarial value of assets as of December 31, 2007 was (\$557,076). On a market basis, the funded ratio would be -42.15%.

NOTE 22 – JOINT VENTURES

A. METROPOLITAN COMPUTER AIDED DISPATCH (METCAD)

On December 1, 1981, Champaign County entered into an intergovernmental agreement with the City of Champaign, the City of Urbana and the University of Illinois for the purpose of operating an emergency response computer aided dispatching service (METCAD), which had been created by the other three participants in 1979. Each of the four member agencies designates 2 representatives, an administrative representative and a public safety (police or fire department) representative, to serve on the METCAD Policy Board. In addition, the Policy Board includes two rural representatives, one from a non-member police agency and one from a non-member fire agency.

While representation on the Policy Board is equal among the member agencies, the funding of operating expenses is based on a formula which considers the proportional number of calls received for each agency. Each member agency holds an equity interest in METCAD capital assets according to the proportion of funding for METCAD operations provided by each member agency since May 1, 1979. These proportions will vary slightly from year to year. At June 30, 2007 (the latest fiscal year end for METCAD), Champaign County's equity interest share was 17.18%, or \$1,575,190, which is reported in the Statement of Net Assets as an investment in joint venture. The net increase of \$156,037 over the amount reported for June 30, 2006, is reported in the Statement of Activities under program revenues for justice and public safety.

A copy of the separate audited financial statements for METCAD may be obtained from the City of Champaign Finance Department, 102 N. Neil Street, Champaign, IL 61820. Summary financial information for METCAD for the fiscal year ended June 30, 2007 is provided below.

Financial Position as of June 30, 2007

Total Assets	\$9,434,939
Total Liabilities	<u>\$266,198</u>
Net Assets	<u><u>\$9,168,741</u></u>

Results of Operations for Fiscal Year Ending June 30, 2007

Total Revenues	\$3,892,239
Total Expenses	<u>\$3,317,650</u>
Change in Net Assets	\$574,589
Beginning Net Assets (as restated)	<u>\$8,594,152</u>
Ending Net Assets	<u><u>\$9,168,741</u></u>

NOTE 22 – JOINT VENTURES (continued)

B. GEOGRAPHIC INFORMATION SYSTEM CONSORTIUM

On August 20, 2002, Champaign County entered into an intergovernmental agreement with the City of Champaign, the City of Urbana, the University of Illinois, the Village of Rantoul, the Village of Savoy and the Village of Mahomet for the purpose of developing and operating a countywide geographic information system (GIS). The GIS Consortium's fiscal year runs from July 1 to June 30, with Champaign County as the lead agency. Each of the seven member agencies designates one voting representative to serve on the GIS Policy Committee. In addition, the Policy Committee includes one non-voting representative of small or specialized governmental users and one non-voting representative of the non-governmental sector.

While representation on the Policy Committee is equal among the member agencies, the funding of operating expenses is based on a cost-sharing formula established by the members. Each member agency holds an equity interest in the GIS Consortium's assets in the same proportion as the funding provided by each member agency since the Consortium's inception. These proportions will vary from year to year. At June 30, 2007 (the latest year end for the GIS Consortium), Champaign County's equity interest share was 65.75%, totaling \$27,025, which is reported in the Statement of Net Assets as an investment in joint venture. The net decrease of \$53,615 in the County's share of equity for the year ended June 30, 2007 is reported in the Statement of Activities under expenses for development.

Separate audited financial statements of the GIS Consortium may be obtained from the Champaign County Regional Planning Commission, 1776 E. Washington, Urbana, IL 61802. Summary financial information for the fiscal year ended June 30, 2007 is presented below.

Financial Position as of June 30, 2007

Total Assets	\$73,441
Total Liabilities	<u>\$32,339</u>
Net Assets	<u><u>\$41,102</u></u>

Results of Operations for Fiscal Year Ending June 30, 2007

Total Revenues	\$422,267
Total Expenses	<u>\$475,961</u>
Change in Net Assets	(\$53,694)
Beginning Net Assets as Restated	<u>\$94,796</u>
Ending Net Assets	<u><u>\$41,102</u></u>

NOTE 23 – CONTINGENT LIABILITIES

The County is a defendant in several lawsuits and notices of claims, which are being defended by the County and its insurance representatives. It is believed that the County's ultimate liability from these suits, after applicable insurance coverage, will not have a material effect on the financial statements.

NOTE 24 – COMMITMENTS

A. COUNTY NURSING HOME BUILDING

In the fall of 2002, Champaign County made the commitment to build a new nursing home. The nursing home complex is estimated to cost \$20 million. The County issued \$20 million in general obligation bonds in February 2003 to fund the construction costs of the project.

The funding source to repay the bonds is a \$0.07 property tax increase, which was passed by Champaign County voters in November 2002. The new tax is expected to generate approximately \$1.6 million in new revenue annually. Income from the new tax will be used to retire the \$20 million bond issue in payments of approximately \$1.6 million annually over nineteen years.

As of November 30, 2007, the County has entered into construction contracts in the amount of \$22.1 million with \$434,000 remaining in contractual obligations. Of the approximately \$21.7 million in payments to date, \$742,000 was expended in 2007. The Nursing Home Construction Fund balance was \$764,000 as of November 30, 2007.

B. COURTHOUSE COMPLEX

In the fall of 1998, Champaign County voters elected to remodel the existing courthouse and to construct a new 90,000 square foot courtroom complex next to the existing courthouse. The courthouse/courts complex was estimated to cost \$27 million, funded by bonds issued in May 1999 and February 2000. The funding source to repay the bonds is a ¼ cent sales tax for public safety that was approved by the Champaign County voters in November 1998. Construction of the 90,000 square foot addition and remodeling of the old courthouse has been completed and departments moved in. The Courts Complex Construction Fund balance was \$7.5 million as of November 30, 2007.

(1) Clock Tower Renovation

In 2001, the County Board appointed a committee of private citizens and county board members to look into repair and replacement of the old courthouse clock tower. The tower had not been included in the \$27 million project, and subsequent to completion of the Courthouse complex, structural deficiencies were discovered in the tower, necessitating its complete demolition and reconstruction. In March of 2007 the County Board contracted with an architectural firm for the project, and in March of 2008, the Board contracted with a construction firm for the sum of \$5.9 million, which will cover the costs of tearing down the tower and rebuilding to its present height. However, a citizen's group has been formed to raise private donations to pay to raise the tower to its original height of 130 ft. They have raised approximately \$900,000 of the \$1.2 million anticipated cost of raising the tower to its original height.

(2) Old Courthouse Façade

During remodeling of the old courthouse, contractors discovered extensive damage to the structure's brick, stone and mortar façade. The repair costs are estimated at \$3 million. In March of 2007, the County Board entered into a contract with White & Borgognoni Architects, P.C. to complete the exterior masonry stabilization and restoration of the courthouse facility. In March of 2008, the Board contracted with Roessler Construction to begin the demolition and masonry work.

NOTE 24 – COMMITMENTS (continued)

C. HIGHWAY FLEET MAINTENANCE FACILITY

In March 2005 the County approved construction of a new Highway Fleet Maintenance Facility. The project is estimated to cost \$7 million. Construction began in the spring of 2007, and as of November 30, 2007, the County had paid approximately \$5.4 million, with \$1.6 million remaining in contractual obligations.

D. MAJOR ROAD PROJECTS

The County Highway Department has four Special Revenue Funds with November 30, 2007 fund balances totaling \$11,620,349. Much of those funds are committed to dozens of road and bridge projects. Current major projects with significant commitments include:

<u>PROJECT</u>	<u>ORIGINAL COMMITMENT</u>	<u>EXPENDITURES PAID</u>	<u>OUTSTANDING COMMITMENT</u>
Curtis Road (374-00-PV)	\$1,822,406	\$1,852,816	\$30,410
Ludlow Road (Under drains)	\$190,196	\$193,768	\$3,572
Curtis Road (374-01-PV)	\$980,500	\$712,022	\$268,478
Curtis Road (374-01-FP)	\$250,000	\$213,782	\$36,218
Ludlow Road (358-01-RS)	\$517,500	\$245,310	(finalized) \$0
CH. 22 (410-WR)	\$103,112	\$0	\$103,112

Some of these are multiple year projects, with expenditures to be made through FY2008 and possibly FY2009.

NOTE 25 – SUBSEQUENT EVENTS

There have been no events subsequent to November 30, 2007 that are believed to have a material effect on the County's financial statements.

NOTE 26 - NURSING HOME FINANCIAL DIFFICULTIES AND CONTINUING VIABILITY

The Champaign County Nursing Home has for several years experienced financial challenges. During the prior five fiscal years, the following income or losses (GAAP basis) before transfers have been sustained:

2002	(\$373,214)
2003	18,321
2004	(769,602)
2005	(1,153,507)
2006	(1,306,766)
Total prior five year net losses before transfers	\$ (3,584,768)
Current year loss	(1,412,908)
Total accumulated losses 2002 - 2007	\$ (4,997,676)

NOTE 26 - NURSING HOME FINANCIAL DIFFICULTIES AND CONTINUING VIABILITY (continued)

During that same six year period, the following transfers have been made to the Nursing Home Fund from the General Fund:

2002	\$66,870	
2003	40,407	
2004	10,000	
2005	(5,917)	(net transfer out)
2006	1,167,931	(net)
2007	<u>279,948</u>	(net)
 Total from General Fund	 \$ <u>1,559,239</u>	

At November 30, 2001, the Nursing Home Fund had \$4,247,473 in fund equity, and at the end of the current fiscal year fund equity is \$843,050 (before the one-time capital transfer in of \$22,387,373), a decrease of \$3,404,423. In addition, liabilities at November 30, 2001 totaled \$1,064,556, and at November 30, 2007 total liabilities are \$3,976,344, an increase in liabilities of \$2,911,788.

In addition, loans to the Nursing Home from various other funds in FY 2008 so far total \$1,604,246, including a loan of \$592,127 approved June 19, 2008. This last loan was approved on the condition that the Nursing Home Administrator find \$300,000 in offsetting and continuing improvements in the operation of the Nursing Home. Loans carried over from FY 2007 totaled \$361,015, including \$300,000 that came due on 3/30/08 that was renewed for another year on 4/24/08, bringing the current loan total to \$1,965,261. The ability to repay these loans is in serious doubt.

The Nursing Home is in a difficult position. Losses as described above cannot continue to be sustained for very much longer. Failure to stop the losses will eventually lead to the Nursing Home being closed, sold, or leased to others. Continuation of these losses creates concern about the ability of the Nursing Home to continue operations. In addition, the general fund of the County cannot sustain the level of support it has been providing to the Nursing Home.

Adding to the Nursing Home's problems were findings by State of Illinois inspectors that resulted in \$200 per day fines and being ordered not to admit any more Medicare or Medicaid patients from April 16, 2008 through June 18, 2008.

Champaign County management and the County Board have spent a considerable amount of time in the past two years addressing the problems at the Nursing Home. Two consulting engagements have been commissioned to help the Nursing Home management attempt to turn the situation around. A separate Nursing Home Board has recently been established to provide further assistance to the Nursing Home Administrator, and on June 19, 2008, a 3-year management contract was approved to engage a firm to provide operational management of the Nursing Home.

COMBINING STATEMENTS

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
NOVEMBER 30, 2007

	----- Special Revenue Funds -----							
	Regional Planning Commission Fund	Regional Plan Comm Econ Dev Loan Fund	Geographic Information System Fund	Working Cash Fund	County Clerk Death Certif Surcharge Fund	Recorder's Automation Fund	Tax Sale Automation Fund	Property Tax Interest Fee Fund
<u>ASSETS</u>								
Cash	\$293,428	\$16,916	\$106,168	\$11,452	\$438	\$269,887	\$58,835	\$62,487
Investments	0	1,100,000	450,000	385,000	0	350,000	0	100,000
Receivables, Net of Uncollectible:								
Property Taxes	0	0	0	0	0	0	0	0
Intergovernmental	817,918	0	0	0	0	0	0	0
Program Loans--Current Portion	0	399,513	0	0	0	0	0	0
Accrued Interest	0	16,134	6,353	0	0	4,840	0	0
Other	2,845	0	0	0	0	0	0	0
Due From Other Funds	76,117	4,375	22,043	0	0	17,862	0	0
Advances to Other Funds	255,000	0	0	0	0	0	0	0
Program Loans Receivable--Long Term	0	4,224,360	0	0	0	0	0	0
Total Assets	1,445,308	5,761,298	584,564	396,452	438	642,589	58,835	162,487
<u>LIABILITIES AND FUND BALANCES</u>								
<u>LIABILITIES:</u>								
Accrued Salaries Payable	90,035	0	0	0	0	2,030	0	0
Accounts Payable	264,677	0	0	0	206	2,946	0	0
Intergovernmental Payable	0	0	0	0	0	0	0	0
Due To Other Funds	151,722	12,911	29,760	18,738	0	1,385	0	62,000
Funds Held For Others	0	0	0	0	0	0	0	0
Deferred Revenues	0	0	0	0	0	0	0	0
Advances from Other Funds	0	255,000	0	0	0	0	0	0
Total Liabilities	506,434	267,911	29,760	18,738	206	6,361	0	62,000
<u>FUND BALANCES (DEFICITS):</u>								
Reserved for Debt Service	0	0	0	0	0	0	0	0
Reserved for Long Term Receivables	255,000	4,224,360	0	0	0	0	0	0
Unreserved, Undesignated	683,874	1,269,027	554,804	377,714	232	636,228	58,835	100,487
Total Fund Balances (Deficits)	938,874	5,493,387	554,804	377,714	232	636,228	58,835	100,487
Total Liabilities & Fund Balances	1,445,308	5,761,298	584,564	396,452	438	642,589	58,835	162,487

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
NOVEMBER 30, 2007

	----- Special Revenue Funds -----							
	Election Assistance/ Accessibility Grant Fund	County Clerk's Automation Fund	Solid Waste Management Fund	Animal Control Fund	Law Library Fund	Public Safety Sales Tax Fund	Delinquency Prevention Grants Fund	Sheriff Drug Forfeitures Fund
<u>ASSETS</u>								
Cash	\$13,297	\$96,300	\$72,306	\$76,289	\$138,061	\$331,776	\$113,636	\$88,991
Investments	0	0	0	0	0	5,755,000	0	0
Receivables, Net of Uncollectible:								
Property Taxes	0	0	0	0	0	0	0	0
Intergovernmental	12,412	0	0	26,112	0	371,569	0	0
Program Loans--Current Portion	0	0	0	0	0	0	0	0
Accrued Interest	0	0	0	0	0	60,722	0	0
Other	0	0	0	549	0	0	0	0
Due From Other Funds	0	0	0	0	0	31,200	0	0
Advances to Other Funds	0	0	0	0	0	0	0	0
Program Loans Receivable--Long Term	0	0	0	0	0	0	0	0
Total Assets	25,709	96,300	72,306	102,950	138,061	6,550,267	113,636	88,991
<u>LIABILITIES AND FUND BALANCES</u>								
<u>LIABILITIES:</u>								
Accrued Salaries Payable	0	561	0	8,995	384	0	0	0
Accounts Payable	2,383	1,041	0	9,605	3,226	0	0	344
Intergovernmental Payable	0	0	0	0	0	0	0	2,529
Due To Other Funds	0	171	0	31,235	185	858,900	0	0
Funds Held For Others	0	0	0	0	0	21,657	0	0
Deferred Revenues	0	0	0	0	0	0	0	0
Advances from Other Funds	0	0	0	0	0	0	0	0
Total Liabilities	2,383	1,773	0	49,835	3,795	880,557	0	2,873
<u>FUND BALANCES (DEFICITS):</u>								
Reserved for Debt Service	0	0	0	0	0	1,308,700	0	0
Reserved for Long Term Receivables	0	0	0	0	0	0	0	0
Unreserved, Undesignated	23,326	94,527	72,306	53,115	134,266	4,361,010	113,636	86,118
Total Fund Balances (Deficits)	23,326	94,527	72,306	53,115	134,266	5,669,710	113,636	86,118
Total Liabilities & Fund Balances	25,709	96,300	72,306	102,950	138,061	6,550,267	113,636	88,991

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
NOVEMBER 30, 2007

	----- Special Revenue Funds -----							
	Court's Automation Fund	Child Support Services Fund	Probation Services Fund	State's Attorney Drug Forfeitures Fund	Courthouse Museum Fund	Circuit Clerk Operations & Administration Fund	Jail Commissary Fund	Arrestees' Medical Costs Fund
<u>ASSETS</u>								
Cash	\$244,555	\$237,752	\$61,066	\$29,094	\$1,254	\$958	\$257,606	\$72,236
Investments	150,000	225,000	800,000	0	0	0	0	0
Receivables, Net of Uncollectible:								
Property Taxes	0	0	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0	0	0
Program Loans--Current Portion	0	0	0	0	0	0	0	0
Accrued Interest	0	0	8,692	0	0	0	0	0
Other	0	0	26	0	0	0	0	0
Due From Other Funds	0	0	0	0	0	0	0	0
Advances to Other Funds	0	0	0	0	0	0	0	0
Program Loans Receivable--Long Term	0	0	0	0	0	0	0	0
Total Assets	394,555	462,752	869,784	29,094	1,254	958	257,606	72,236
<u>LIABILITIES AND FUND BALANCES</u>								
<u>LIABILITIES:</u>								
Accrued Salaries Payable	0	0	0	0	0	0	0	0
Accounts Payable	0	43	13,810	42	0	0	720	0
Intergovernmental Payable	0	0	0	0	0	0	0	0
Due To Other Funds	53,388	3,780	0	25,500	0	0	0	0
Funds Held For Others	0	0	0	0	0	0	0	0
Deferred Revenues	0	0	0	0	0	0	0	0
Advances from Other Funds	0	0	0	0	0	0	0	0
Total Liabilities	53,388	3,823	13,810	25,542	0	0	720	0
<u>FUND BALANCES (DEFICITS):</u>								
Reserved for Debt Service	0	0	0	0	0	0	0	0
Reserved for Long Term Receivables	0	0	0	0	0	0	0	0
Unreserved, Undesignated	341,167	458,929	855,974	3,552	1,254	958	256,886	72,236
Total Fund Balances (Deficits)	341,167	458,929	855,974	3,552	1,254	958	256,886	72,236
Total Liabilities & Fund Balances	394,555	462,752	869,784	29,094	1,254	958	257,606	72,236

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
NOVEMBER 30, 2007

	----- Special Revenue Funds -----							
	Interagency Task Force Fund	Court Document Storage Fund	Court Services Drug Forfeitures Fund	Domestic Violence Prosecution Grant Fund	Victim Advocacy Grant Fund	Juvenile Intervention Services Fund	Child Advocacy Center Fund	Juvenile Information Sharing Sys Grant Fund
<u>ASSETS</u>								
Cash	\$0	\$389,115	\$1,926	\$0	\$3,869	\$22,621	\$12,331	\$2,823
Investments	0	325,000	0	0	0	0	0	0
Receivables, Net of Uncollectible:								
Property Taxes	0	0	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0	17,106	0
Program Loans--Current Portion	0	0	0	0	0	0	0	0
Accrued Interest	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
Due From Other Funds	0	0	0	0	0	0	0	0
Advances to Other Funds	0	0	0	0	0	0	0	0
Program Loans Receivable--Long Term	0	0	0	0	0	0	0	0
Total Assets	0	714,115	1,926	0	3,869	22,621	29,437	2,823
<u>LIABILITIES AND FUND BALANCES</u>								
<u>LIABILITIES:</u>								
Accrued Salaries Payable	0	2,319	0	0	1,567	0	3,014	0
Accounts Payable	0	39,417	0	0	0	0	8,457	0
Intergovernmental Payable	0	0	0	0	0	0	0	0
Due To Other Funds	0	1,981	0	0	0	0	2,296	0
Funds Held For Others	0	0	0	0	0	0	0	0
Deferred Revenues	0	0	0	0	0	0	0	0
Advances from Other Funds	0	0	0	0	0	0	0	0
Total Liabilities	0	43,717	0	0	1,567	0	13,767	0
<u>FUND BALANCES (DEFICITS):</u>								
Reserved for Debt Service	0	0	0	0	0	0	0	0
Reserved for Long Term Receivables	0	0	0	0	0	0	0	0
Unreserved, Undesignated	0	670,398	1,926	0	2,302	22,621	15,670	2,823
Total Fund Balances (Deficits)	0	670,398	1,926	0	2,302	22,621	15,670	2,823
Total Liabilities & Fund Balances	0	714,115	1,926	0	3,869	22,621	29,437	2,823

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
NOVEMBER 30, 2007

	----- Special Revenue Funds -----							
	Juvenile Offender Equipment Grant Fund	Defense Services Grant Fund	Drug Courts Program Grant Fund	Sheriff Equipment Grant Fund	County Public Health Fund	Head Start Program Fund	County Highway Fund	County Bridge Fund
<u>ASSETS</u>								
Cash	\$0	\$0	\$71	\$0	\$331,748	\$714,535	\$867,354	\$529,312
Investments	0	0	0	0	250,000	0	0	1,500,000
Receivables, Net of Uncollectible:								
Property Taxes	0	0	0	0	819,832	0	1,719,414	874,062
Intergovernmental	0	0	0	0	425	309,846	3,392	0
Program Loans--Current Portion	0	0	0	0	0	0	0	0
Accrued Interest	0	0	0	0	1,108	0	0	0
Other	0	0	0	0	4,813	1,871	1	0
Due From Other Funds	0	0	0	0	0	0	4,006	0
Advances to Other Funds	0	0	0	0	0	0	0	0
Program Loans Receivable--Long Term	0	0	0	0	0	0	0	0
Total Assets	0	0	71	0	1,407,926	1,026,252	2,594,167	2,903,374
<u>LIABILITIES AND FUND BALANCES</u>								
<u>LIABILITIES:</u>								
Accrued Salaries Payable	0	0	0	0	115	110,963	39,187	0
Accounts Payable	0	0	0	0	125,105	165,818	33,109	72,747
Intergovernmental Payable	0	0	0	0	0	0	0	0
Due To Other Funds	0	0	0	0	86	171,493	163,402	0
Funds Held For Others	0	0	0	0	0	0	0	0
Deferred Revenues	0	0	0	0	819,832	0	1,719,414	874,062
Advances from Other Funds	0	0	0	0	0	0	0	0
Total Liabilities	0	0	0	0	945,138	448,274	1,955,112	946,809
<u>FUND BALANCES (DEFICITS):</u>								
Reserved for Debt Service	0	0	0	0	0	0	0	0
Reserved for Long Term Receivables	0	0	0	0	0	0	0	0
Unreserved, Undesignated	0	0	71	0	462,788	577,978	639,055	1,956,565
Total Fund Balances (Deficits)	0	0	71	0	462,788	577,978	639,055	1,956,565
Total Liabilities & Fund Balances	0	0	71	0	1,407,926	1,026,252	2,594,167	2,903,374

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
NOVEMBER 30, 2007

	----- Special Revenue Funds ----- \					/ ----- Debt Service Funds ----- \		
	Highway Federal Aid Matching Fund	Capital Equipment Replacement Fund	Tort Immunity Fund	Illinois Municipal Retirement Fund	Social Security Fund	1995 Jail Bond Debt Service Fund	2003 Nursing Home Bond Debt Service Fund	2007 Highway Facility Bond Debt Service Fund
<u>ASSETS</u>								
Cash	\$309,510	\$1,089,351	\$335,638	\$1,001,006	\$417,501	\$7,616	\$72,270	\$5,253
Investments	0	0	0	362,000	0	0	1,404,000	0
Receivables, Net of Uncollectible:								
Property Taxes	6,380	0	980,720	2,389,317	1,461,024	0	1,583,600	0
Intergovernmental	0	0	29	2,234	2,191	0	0	0
Program Loans--Current Portion	0	0	0	0	0	0	0	0
Accrued Interest	0	0	0	4,290	0	0	3,978	0
Other	0	0	0	0	0	0	0	0
Due From Other Funds	0	0	623	352,555	226,965	0	0	0
Advances to Other Funds	0	0	0	0	0	0	0	0
Program Loans Receivable--Long Term	0	0	0	0	0	0	0	0
Total Assets	315,890	1,089,351	1,317,010	4,111,402	2,107,681	7,616	3,063,848	5,253
<u>LIABILITIES AND FUND BALANCES</u>								
<u>LIABILITIES:</u>								
Accrued Salaries Payable	0	0	0	0	0	0	0	0
Accounts Payable	0	0	0	136,989	103,978	0	0	0
Intergovernmental Payable	0	0	0	0	0	0	0	0
Due To Other Funds	0	0	487,698	0	0	0	0	0
Funds Held For Others	0	0	0	0	0	0	0	5,241
Deferred Revenues	6,380	0	980,720	2,389,317	1,461,024	0	1,583,600	0
Advances from Other Funds	0	0	0	0	0	0	0	0
Total Liabilities	6,380	0	1,468,418	2,526,306	1,565,002	0	1,583,600	5,241
<u>FUND BALANCES (DEFICITS):</u>								
Reserved for Debt Service	0	0	0	361,224	0	0	0	0
Reserved for Long Term Receivables	0	0	0	0	0	0	0	0
Unreserved, Undesignated	309,510	1,089,351	(151,408)	1,223,872	542,679	7,616	1,480,248	12
Total Fund Balances (Deficits)	309,510	1,089,351	(151,408)	1,585,096	542,679	7,616	1,480,248	12
Total Liabilities & Fund Balances	315,890	1,089,351	1,317,010	4,111,402	2,107,681	7,616	3,063,848	5,253

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
NOVEMBER 30, 2007

	----- Capital Projects Funds -----					
	Highway Facility Construction Fund	Nursing Home Construction Fund	Court Complex Construction Fund	Jail Construction Fund	Admin Building Construction Fund	Total Non-Major Governmental Funds
<u>ASSETS</u>						
Cash	\$1,505,647	\$772,825	\$1,575,775	\$0	\$0	\$12,622,885
Investments	0	0	6,000,000	0	0	19,156,000
Receivables, Net of Uncollectible:						
Property Taxes	0	0	0	0	0	9,834,349
Intergovernmental	0	0	0	0	0	1,563,234
Program Loans--Current Portion	0	0	0	0	0	399,513
Accrued Interest	0	0	0	0	0	106,117
Other	0	0	100	0	0	10,205
Due From Other Funds	0	0	0	0	0	735,746
Advances to Other Funds	0	0	0	0	0	255,000
Program Loans Receivable--Long Term	0	0	0	0	0	4,224,360
Total Assets	1,505,647	772,825	7,575,875	0	0	48,907,409
<u>LIABILITIES AND FUND BALANCES</u>						
<u>LIABILITIES:</u>						
Accrued Salaries Payable	0	0	0	0	0	259,170
Accounts Payable	409,527	8,773	82,090	0	0	1,485,053
Intergovernmental Payable	0	0	0	0	0	2,529
Due To Other Funds	0	0	0	0	0	2,076,631
Funds Held For Others	0	0	0	0	0	26,898
Deferred Revenues	0	0	0	0	0	9,834,349
Advances from Other Funds	0	0	0	0	0	255,000
Total Liabilities	409,527	8,773	82,090	0	0	13,939,630
<u>FUND BALANCES (DEFICITS):</u>						
Reserved for Debt Service	0	0	0	0	0	1,669,924
Reserved for Long Term Receivables	0	0	0	0	0	4,479,360
Unreserved, Undesignated	1,096,120	764,052	7,493,785	0	0	28,818,495
Total Fund Balances (Deficits)	1,096,120	764,052	7,493,785	0	0	34,967,779
Total Liabilities & Fund Balances	1,505,647	772,825	7,575,875	0	0	48,907,409

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

		----- Special Revenue Funds -----							
		Regional Planning Commission Fund	Regional Plan Comm Econ Dev Loan Fund	Geographic Information System Fund	Working Cash Fund	County Clerk Death Certif Surcharge Fund	Recorder's Automation Fund	Tax Sale Automation Fund	Property Tax Interest Fee Fund
REVENUES:									
	Property Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Public Safety Sales Tax	0	0	0	0	0	0	0	0
	Intergovernmental Revenue	5,785,373	50,847	0	0	0	0	0	0
	Fines & Forfeitures	0	0	0	0	0	0	0	0
	Licenses & Permits	0	0	0	0	0	0	0	0
	Charges for Services	859,529	0	304,018	0	2,492	151,724	25,977	48,360
	Interest on Program Loans	0	168,191	0	0	0	0	0	0
	Investment Earnings	1,479	128,837	27,566	18,738	0	28,489	2,401	8,055
	Miscellaneous	58,011	14,787	0	0	0	66,783	0	0
	Total Revenues	6,704,392	362,662	331,584	18,738	2,492	246,996	28,378	56,415
EXPENDITURES:									
	Current: General Government	0	0	275,867	0	2,260	195,080	21,521	0
	Justice & Public Safety	0	0	0	0	0	0	0	0
	Health	0	0	0	0	0	0	0	0
	Education	0	0	0	0	0	0	0	0
	Social Services	0	0	0	0	0	0	0	0
	Development	6,219,983	92,666	0	0	0	0	0	0
	Highways & Bridges	0	0	0	0	0	0	0	0
	Debt Service: Principal Retirement	0	0	0	0	0	0	0	0
	Interest & Fiscal Charges	0	0	0	0	0	0	0	0
	Total Expenditures	6,219,983	92,666	275,867	0	2,260	195,080	21,521	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		484,409	269,996	55,717	18,738	232	51,916	6,857	56,415
OTHER FINANCING SOURCES (USES):									
	Sale of General Obligation Bonds	0	0	0	0	0	0	0	0
	Premium on General Obligation Bonds	0	0	0	0	0	0	0	0
	Transfers In	767,613	0	0	0	0	0	0	0
	Transfers Out	(327,171)	(459,927)	(49,200)	(18,738)	0	0	0	(102,000)
	Net Other Financing Sources (Uses)	440,442	(459,927)	(49,200)	(18,738)	0	0	0	(102,000)
NET CHANGE IN FUND BALANCE		924,851	(189,931)	6,517	0	232	51,916	6,857	(45,585)
FUND BALANCES (DEFICITS)--Beginning of Year		14,023	5,683,318	548,287	377,714	0	584,312	51,978	146,072
FUND BALANCES (DEFICITS)--End of Year		938,874	5,493,387	554,804	377,714	232	636,228	58,835	100,487

06

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	----- Special Revenue Funds -----							
	Election Assistance/ Accessibility Grant Fund	County Clerk's Automation Fund	Solid Waste Management Fund	Animal Control Fund	Law Library Fund	Public Safety Sales Tax Fund	Delinquency Prevention Grants Fund	Sheriff Drug Forfeitures Fund
REVENUES:								
Property Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0	4,325,591	0	0
Intergovernmental Revenue	18,812	0	953	198,545	0	0	0	0
Fines & Forfeitures	0	0	0	7,008	0	0	0	36,405
Licenses & Permits	0	0	1,400	210,405	0	0	0	0
Charges for Services	0	26,322	0	47,955	78,204	0	0	0
Interest on Program Loans	0	0	0	0	0	0	0	0
Investment Earnings	855	4,019	3,042	3,503	4,748	227,348	2,277	3,496
Miscellaneous	0	7,286	0	393	0	1,112	0	0
Total Revenues	19,667	37,627	5,395	467,809	82,952	4,554,051	2,277	39,901
EXPENDITURES:								
Current: General Government	15,356	36,472	3,946	0	0	0	0	0
Justice & Public Safety	0	0	0	445,997	51,306	238,510	201,399	13,605
Health	0	0	0	0	0	0	0	0
Education	0	0	0	0	0	0	0	0
Social Services	0	0	0	0	0	0	0	0
Development	0	0	0	0	0	0	0	0
Highways & Bridges	0	0	0	0	0	0	0	0
Debt Service: Principal Retirement	0	0	0	0	0	393,725	0	0
Interest & Fiscal Charges	0	0	0	0	0	1,367,916	0	0
Total Expenditures	15,356	36,472	3,946	445,997	51,306	2,000,151	201,399	13,605
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	4,311	1,155	1,449	21,812	31,646	2,553,900	(199,122)	26,296
OTHER FINANCING SOURCES (USES):								
Sale of General Obligation Bonds	0	0	0	0	0	0	0	0
Premium on General Obligation Bonds	0	0	0	0	0	0	0	0
Transfers In	0	0	0	0	0	93,600	211,022	0
Transfers Out	0	0	(2,492)	(22,584)	(10,000)	(2,281,970)	0	0
Net Other Financing Sources (Uses)	0	0	(2,492)	(22,584)	(10,000)	(2,188,370)	211,022	0
NET CHANGE IN FUND BALANCE	4,311	1,155	(1,043)	(772)	21,646	365,530	11,900	26,296
FUND BALANCES (DEFICITS)--Beginning of Year	19,015	93,372	73,349	53,887	112,620	5,304,180	101,736	59,822
FUND BALANCES (DEFICITS)--End of Year	23,326	94,527	72,306	53,115	134,266	5,669,710	113,636	86,118

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	----- Special Revenue Funds -----							
	Court's Automation Fund	Child Support Services Fund	Probation Services Fund	State's Attorney Drug Forfeitures Fund	Courthouse Museum Fund	Circuit Clerk Operations & Administration Fund	Jail Commissary Fund	Arrestees' Medical Costs Fund
REVENUES:								
Property Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0	0	0	0
Fines & Forfeitures	0	0	0	25,438	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0	0
Charges for Services	177,176	58,746	292,625	0	0	949	0	31,732
Interest on Program Loans	0	0	0	0	0	0	0	0
Investment Earnings	17,308	21,651	44,275	717	50	9	10,499	2,246
Miscellaneous	0	0	2,099	0	0	0	101,439	0
Total Revenues	194,484	80,397	338,999	26,155	50	958	111,938	33,978
EXPENDITURES:								
Current: General Government	0	0	0	0	0	0	0	0
Justice & Public Safety	193,904	22,427	133,974	742	0	0	101,051	1,264
Health	0	0	0	0	0	0	0	0
Education	0	0	0	0	0	0	0	0
Social Services	0	0	0	0	0	0	0	0
Development	0	0	0	0	0	0	0	0
Highways & Bridges	0	0	0	0	0	0	0	0
Debt Service: Principal Retirement	0	0	0	0	0	0	0	0
Interest & Fiscal Charges	0	0	0	0	0	0	0	0
Total Expenditures	193,904	22,427	133,974	742	0	0	101,051	1,264
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	580	57,970	205,025	25,413	50	958	10,887	32,714
OTHER FINANCING SOURCES (USES):								
Sale of General Obligation Bonds	0	0	0	0	0	0	0	0
Premium on General Obligation Bonds	0	0	0	0	0	0	0	0
Transfers In	0	0	79	0	0	0	1,260	0
Transfers Out	(31,200)	0	(152,613)	(25,500)	0	0	0	0
Net Other Financing Sources (Uses)	(31,200)	0	(152,534)	(25,500)	0	0	1,260	0
NET CHANGE IN FUND BALANCE	(30,620)	57,970	52,491	(87)	50	958	12,147	32,714
FUND BALANCES (DEFICITS)--Beginning of Year	371,787	400,959	803,483	3,639	1,204	0	244,739	39,522
FUND BALANCES (DEFICITS)--End of Year	341,167	458,929	855,974	3,552	1,254	958	256,886	72,236

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	----- Special Revenue Funds -----							
	Interagency Task Force Fund	Court Document Storage Fund	Court Services Drug Forfeitures Fund	Domestic Violence Prosecution Grant Fund	Victim Advocacy Grant Fund	Juvenile Intervention Services Fund	Child Advocacy Center Fund	Juvenile Information Sharing Sys Grant Fund
REVENUES:								
Property Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	36,234	0	190,182	13,754
Fines & Forfeitures	0	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0	0
Charges for Services	0	176,935	0	0	0	0	0	0
Interest on Program Loans	0	0	0	0	0	0	0	0
Investment Earnings	0	31,379	73	0	24	935	943	47
Miscellaneous	0	0	0	0	0	0	1,587	0
Total Revenues	0	208,314	73	0	36,258	935	192,712	13,801
EXPENDITURES:								
Current: General Government	0	0	0	0	0	0	0	0
Justice & Public Safety	0	216,443	0	0	40,911	395	196,776	14,052
Health	0	0	0	0	0	0	0	0
Education	0	0	0	0	0	0	0	0
Social Services	0	0	0	0	0	0	0	0
Development	0	0	0	0	0	0	0	0
Highways & Bridges	0	0	0	0	0	0	0	0
Debt Service: Principal Retirement	0	0	0	0	0	0	0	0
Interest & Fiscal Charges	0	0	0	0	0	0	0	0
Total Expenditures	0	216,443	0	0	40,911	395	196,776	14,052
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0	(8,129)	73	0	(4,653)	540	(4,064)	(251)
OTHER FINANCING SOURCES (USES):								
Sale of General Obligation Bonds	0	0	0	0	0	0	0	0
Premium on General Obligation Bonds	0	0	0	0	0	0	0	0
Transfers In	0	0	0	0	6,345	0	0	3,953
Transfers Out	0	0	0	0	0	0	(8,000)	0
Net Other Financing Sources (Uses)	0	0	0	0	6,345	0	(8,000)	3,953
NET CHANGE IN FUND BALANCE	0	(8,129)	73	0	1,692	540	(12,064)	3,702
FUND BALANCES (DEFICITS)--Beginning of Year	0	678,527	1,853	0	610	22,081	27,734	(879)
FUND BALANCES (DEFICITS)--End of Year	0	670,398	1,926	0	2,302	22,621	15,670	2,823

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	----- Special Revenue Funds -----							
	Juvenile Offender Equipment Grant Fund	Defense Services Grant Fund	Drug Courts Program Grant Fund	Sheriff Equipment Grant Fund	County Public Health Fund	Head Start Program Fund	County Highway Fund	County Bridge Fund
REVENUES:								
Property Tax	\$0	\$0	\$0	\$0	\$778,256	\$0	\$1,635,002	\$831,355
Public Safety Sales Tax	0	0	0	0	0	0	0	0
Intergovernmental Revenue	0	0	81,451	0	241,022	5,004,675	519,761	939
Fines & Forfeitures	0	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	78,582	0	0	0
Charges for Services	0	0	0	0	0	30,485	279,637	0
Interest on Program Loans	0	0	0	0	0	0	0	0
Investment Earnings	6	0	2	0	26,387	32,715	22,754	101,860
Miscellaneous	0	0	0	0	25	3,712	3,197	47,023
Total Revenues	6	0	81,453	0	1,124,272	5,071,587	2,460,351	981,177
EXPENDITURES:								
Current: General Government	0	0	0	0	0	0	0	0
Justice & Public Safety	380	0	81,417	1,846	0	0	0	0
Health	0	0	0	0	1,349,976	0	0	0
Education	0	0	0	0	0	5,126,396	0	0
Social Services	0	0	0	0	0	0	0	0
Development	0	0	0	0	0	0	0	0
Highways & Bridges	0	0	0	0	0	0	1,853,396	1,044,076
Debt Service: Principal Retirement	0	0	0	0	0	0	0	0
Interest & Fiscal Charges	0	0	0	0	0	0	0	0
Total Expenditures	380	0	81,417	1,846	1,349,976	5,126,396	1,853,396	1,044,076
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(374)	0	36	(1,846)	(225,704)	(54,809)	606,955	(62,899)
OTHER FINANCING SOURCES (USES):								
Sale of General Obligation Bonds	0	0	0	0	0	0	0	0
Premium on General Obligation Bonds	0	0	0	0	0	0	0	0
Transfers In	0	0	0	1,088	145,500	0	0	0
Transfers Out	(79)	0	0	0	0	(13,292)	(400,000)	0
Net Other Financing Sources (Uses)	(79)	0	0	1,088	145,500	(13,292)	(400,000)	0
NET CHANGE IN FUND BALANCE	(453)	0	36	(758)	(80,204)	(68,101)	206,955	(62,899)
FUND BALANCES (DEFICITS)--Beginning of Year	453	0	35	758	542,992	646,079	432,100	2,019,464
FUND BALANCES (DEFICITS)--End of Year	0	0	71	0	462,788	577,978	639,055	1,956,565

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	----- Special Revenue Funds -----					/----- Debt Service Funds -----		
	Highway Federal Aid Matching Fund	Capital Equipment Replacement Fund	Tort Immunity Fund	Illinois Municipal Retirement Fund	Social Security Fund	1995 Jail Bond Debt Service Fund	2003 Nursing Home Bond Debt Service Fund	2007 Highway Facility Bond Debt Service Fund
REVENUES:								
Property Tax	\$6,919	\$0	\$863,695	\$2,270,086	\$1,387,919	\$0	\$1,599,477	\$0
Public Safety Sales Tax	0	0	0	0	0	0	0	0
Intergovernmental Revenue	0	13,146	0	124,000	0	0	0	0
Fines & Forfeitures	0	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0	0
Charges for Services	0	0	0	188,931	0	0	0	0
Interest on Program Loans	0	0	0	0	0	0	0	0
Investment Earnings	14,426	36,657	4,798	61,203	13,237	347	51,433	12
Miscellaneous	0	0	0	0	0	0	0	0
Total Revenues	21,345	49,803	868,493	2,644,220	1,401,156	347	1,650,910	12
EXPENDITURES:								
Current: General Government	0	125,061	189,873	361,342	235,184	0	0	0
Justice & Public Safety	0	430,868	780,755	1,684,524	1,105,662	0	0	0
Health	0	0	0	0	0	0	0	0
Education	0	0	2,418	0	0	0	0	0
Social Services	0	0	0	0	0	0	0	0
Development	0	23,453	4,468	28,352	18,609	0	0	0
Highways & Bridges	0	0	0	134,009	87,958	0	0	0
Debt Service: Principal Retirement	0	0	0	0	0	930,000	835,000	0
Interest & Fiscal Charges	0	0	0	171,243	0	82,698	753,108	0
Total Expenditures	0	579,382	977,514	2,379,470	1,447,413	1,012,698	1,588,108	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	21,345	(529,579)	(109,021)	264,750	(46,257)	(1,012,351)	62,802	12
OTHER FINANCING SOURCES (USES):								
Sale of General Obligation Bonds	0	0	0	0	0	0	0	0
Premium on General Obligation Bonds	0	0	0	0	0	0	0	0
Transfers In	0	500,377	0	0	0	1,012,698	0	0
Transfers Out	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	0	500,377	0	0	0	1,012,698	0	0
NET CHANGE IN FUND BALANCE	21,345	(29,202)	(109,021)	264,750	(46,257)	347	62,802	12
FUND BALANCES (DEFICITS)--Beginning of Year	288,165	1,118,553	(42,387)	1,320,346	588,936	7,269	1,417,446	0
FUND BALANCES (DEFICITS)--End of Year	309,510	1,089,351	(151,408)	1,585,096	542,679	7,616	1,480,248	12

50

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	Capital Projects Funds					Total Non-Major Governmental Funds
	Highway Facility Construction Fund	Nursing Home Construction Fund	Court Complex Construction Fund	Jail Construction Fund	Admin Building Construction Fund	
REVENUES:						
Property Tax	\$0	\$0	\$0	\$0	\$0	\$9,372,709
Public Safety Sales Tax	0	0	0	0	0	4,325,591
Intergovernmental Revenue	0	0	0	0	0	12,279,694
Fines & Forfeitures	0	0	0	0	0	68,851
Licenses & Permits	0	0	0	0	0	290,387
Charges for Services	0	0	0	0	0	2,781,797
Interest on Program Loans	0	0	0	0	0	168,191
Investment Earnings	147,307	65,869	76,315	1,392	0	1,251,729
Miscellaneous	0	64,331	7,775	0	0	379,560
Total Revenues	147,307	130,200	84,090	1,392	0	30,918,509
EXPENDITURES:						
Current: General Government	0	0	0	0	0	1,461,962
Justice & Public Safety	0	0	290,291	0	0	6,248,499
Health	0	0	0	0	0	1,349,976
Education	0	0	0	0	0	5,128,814
Social Services	0	1,109,691	0	0	0	1,109,691
Development	0	0	0	0	0	6,387,531
Highways & Bridges	5,119,451	0	0	0	0	8,238,890
Debt Service: Principal Retirement	0	75,096	0	0	0	2,233,821
Interest & Fiscal Charges	0	7,175	0	0	0	2,382,140
Total Expenditures	5,119,451	1,191,962	290,291	0	0	34,541,324
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(4,972,144)	(1,061,762)	(206,201)	1,392	0	(3,622,815)
OTHER FINANCING SOURCES (USES):						
Sale of General Obligation Bonds	1,480,000	0	5,955,000	0	0	7,435,000
Premium on General Obligation Bonds	41,422	0	117,468	0	0	158,890
Transfers In	400,000	0	0	0	0	3,143,535
Transfers Out	0	0	0	(28,401)	0	(3,933,167)
Net Other Financing Sources (Uses)	1,921,422	0	6,072,468	(28,401)	0	6,804,258
NET CHANGE IN FUND BALANCE	(3,050,722)	(1,061,762)	5,866,267	(27,009)	0	3,181,443
FUND BALANCES (DEFICITS)--Beginning of Year	4,146,842	1,825,814	1,627,518	27,009	0	31,786,336
FUND BALANCES (DEFICITS)--End of Year	1,096,120	764,052	7,493,785	0	0	34,967,779

COUNTY OF CHAMPAIGN, ILLINOIS
ALL INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET ASSETS
NOVEMBER 30, 2007

	Self-Funded Insurance Fund	Employee Health Insurance Fund	Total Internal Service Funds
<u>ASSETS</u>			
CURRENT ASSETS:			
Cash	\$88,865	\$287,239	\$376,104
Investments	0	0	0
Receivables, Net of Uncollectible Amounts:			
Intergovernmental	149	2,112	2,261
Accrued Interest	0	0	0
Other	0	1,490	1,490
Due From Other Funds	774,060	280,744	1,054,804
Total Assets	863,074	571,585	1,434,659
<u>LIABILITIES</u>			
CURRENT LIABILITIES:			
Accounts Payable	3,302	368,720	372,022
Due to Other Funds	27,851	22	27,873
NONCURRENT LIABILITIES:			
Funds Held for Others	0	84,855	84,855
Deferred Revenues	0	4,380	4,380
Estimated Claims Payable	1,860,260	0	1,860,260
Total Liabilities	1,891,413	457,977	2,349,390
<u>NET ASSETS</u>			
Unrestricted	(1,028,339)	113,608	(914,731)
Total Net Assets	(1,028,339)	113,608	(914,731)

COUNTY OF CHAMPAIGN, ILLINOIS
 ALL INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	Self-Funded Insurance Fund	Employee Health Insurance Fund	Total Internal Service Funds
OPERATING REVENUES:			
Charges for Services	\$1,375,623	\$4,420,139	\$5,795,762
Miscellaneous	9,434	0	9,434
Total Operating Revenues	<u>1,385,057</u>	<u>4,420,139</u>	<u>5,805,196</u>
OPERATING EXPENSES:			
Salaries	27,851	0	27,851
Fringe Benefits	606,217	4,421,007	5,027,224
Commodities	15	347	362
Services	710,888	0	710,888
Total Operating Expenses	<u>1,344,971</u>	<u>4,421,354</u>	<u>5,766,325</u>
OPERATING INCOME (LOSS)	<u>40,086</u>	<u>(1,215)</u>	<u>38,871</u>
NON-OPERATING REVENUES (EXPENSES):			
Investment Earnings	6,400	9,671	16,071
Net Non-Operating Revenues (Expenses)	<u>6,400</u>	<u>9,671</u>	<u>16,071</u>
INCOME (LOSS) BEFORE TRANSFERS	46,486	8,456	54,942
Transfers In	0	0	0
Transfers Out	0	0	0
CHANGE IN NET ASSETS	46,486	8,456	54,942
NET ASSETS--Beginning of Year	<u>(1,074,825)</u>	<u>105,152</u>	<u>(969,673)</u>
NET ASSETS--End of Year	<u><u>(1,028,339)</u></u>	<u><u>113,608</u></u>	<u><u>(914,731)</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
ALL INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	Self-Funded Insurance Fund	Employee Health Insurance Fund	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash Receipts from Other Funds and Employees for Services	\$1,480,334	\$4,387,584	\$5,867,918
Cash Receipts for Claims Reimbursements	10,241	0	10,241
Cash Payments to Employees for Services	(26,779)	0	(26,779)
Cash Payments to Suppliers for Goods and Services	(462,505)	(4,396,013)	(4,858,518)
Cash Payments for Claims	(828,551)	0	(828,551)
Net Cash Provided (Used) By Operating Activities	<u>172,740</u>	<u>(8,429)</u>	<u>164,311</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:			
Transfers/Loans Paid To Other Funds	<u>(106,895)</u>	<u>0</u>	<u>(106,895)</u>
Net Cash Provided (Used) By Non-Capital Financing Activities	<u>(106,895)</u>	<u>0</u>	<u>(106,895)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Capital Contributions Received	<u>0</u>	<u>0</u>	<u>0</u>
Net Cash Provided (Used) By Capital and Related Financing Activities	<u>0</u>	<u>0</u>	<u>0</u>
CASH FLOWS FROM INVESTMENT ACTIVITIES:			
Interest Received on Investments and Bank Deposits	<u>6,400</u>	<u>9,671</u>	<u>16,071</u>
Net Cash Provided (Used) By Investment Activities	<u>6,400</u>	<u>9,671</u>	<u>16,071</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	72,245	1,242	73,487
Cash and Cash Equivalents at Beginning of Year	<u>16,620</u>	<u>285,997</u>	<u>302,617</u>
Cash and Cash Equivalents at End of Year	<u><u>88,865</u></u>	<u><u>287,239</u></u>	<u><u>376,104</u></u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:			
Operating Income (Loss)	\$40,086	(\$1,215)	\$38,871
Adjust For Non-Revenue/Expense Cash Flows:			
Decrease (Increase) in Receivables	1,177	1,601	2,778
Decrease (Increase) in Due From Other Funds	104,341	(34,156)	70,185
Increase (Decrease) in Payables	(3,031)	30,251	27,220
Increase (Decrease) in Due To Other Funds	1,072	(24)	1,048
Increase (Decrease) in Unremitted Payroll Withholdings	0	(4,886)	(4,886)
Increase (Decrease) in Estimated Claims Payable	29,095	0	29,095
Net Cash Provided (Used) By Operating Activities	<u><u>172,740</u></u>	<u><u>(8,429)</u></u>	<u><u>164,311</u></u>

Non-cash Investing, Capital and Financing Activities:

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

COUNTY OF CHAMPAIGN, ILLINOIS
 ALL PRIVATE PURPOSE TRUST FUNDS
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS
 NOVEMBER 30, 2007

	Township Motor Fuel Tax Fund	Township Bridge Fund	Total Private Purpose Trust Funds
<u>ASSETS</u>			
Cash	\$318,570	\$121,057	\$439,627
Investments	670,000	50,000	720,000
Receivables:			
Intergovernmental	172,230	0	172,230
Accrued Interest	0	706	706
Other	0	0	0
Due From Other Funds	0	0	0
 Total Assets	 <u>1,160,800</u>	 <u>171,763</u>	 <u>1,332,563</u>
<u>LIABILITIES</u>			
Accounts Payable	86,857	14,273	101,130
Intergovernmental Payable	0	0	0
Due to Other Funds	0	0	0
 Total Liabilities	 <u>86,857</u>	 <u>14,273</u>	 <u>101,130</u>
<u>NET ASSETS</u>			
Held in Trust for Other Governments	<u>1,073,943</u>	<u>157,490</u>	<u>1,231,433</u>

COUNTY OF CHAMPAIGN, ILLINOIS
 ALL PRIVATE PURPOSE TRUST FUNDS
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	Township Motor Fuel Tax Fund	Township Bridge Fund	Total Private Purpose Trust Funds
ADDITIONS:			
Intergovernmental Revenue	\$2,354,549	\$175,312	\$2,529,861
Investment Earnings	66,174	13,371	79,545
Miscellaneous	0	0	0
Total Additions	<u>2,420,723</u>	<u>188,683</u>	<u>2,609,406</u>
DEDUCTIONS:			
Township Road & Bridge Maintenance:			
Salaries	0	0	0
Fringe Benefits	0	0	0
Commodities	0	0	0
Services	2,556,034	0	2,556,034
Capital Outlay	0	400,925	400,925
Total Deductions	<u>2,556,034</u>	<u>400,925</u>	<u>2,956,959</u>
CHANGE IN NET ASSETS	(135,311)	(212,242)	(347,553)
NET ASSETS--Beginning Of Year	<u>1,209,254</u>	<u>369,732</u>	<u>1,578,986</u>
NET ASSETS--End Of Year	<u><u>1,073,943</u></u>	<u><u>157,490</u></u>	<u><u>1,231,433</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
 ALL AGENCY FUNDS
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS
 NOVEMBER 30, 2007

102

	Garnishments Fund	Inheritance Tax Fund	Estate Fund	Property Condemnations Fund	County Collector Fund
<u>ASSETS</u>					
Cash	\$1,689	\$11,555	\$30,561	\$37,700	\$807,047
Investments	0	0	0	0	0
Receivables:					
Intergovernmental	0	0	0	0	715
Total Assets	1,689	11,555	30,561	37,700	807,762
<u>LIABILITIES</u>					
Intergovernmental Payable	0	11,555	0	0	379,022
Funds Held For Others	1,689	0	30,561	37,700	428,740
Total Liabilities	1,689	11,555	30,561	37,700	807,762
<u>NET ASSETS</u>					
Held in Trust for Other Governments	0	0	0	0	0

COUNTY OF CHAMPAIGN, ILLINOIS
 ALL AGENCY FUNDS
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS
 NOVEMBER 30, 2007

103

	Circuit Clerk Fund	County Clerk Fund	Court Services Fund	Total Agency Funds
<u>ASSETS</u>				
Cash	\$306,944	\$115,577	\$6,457	\$1,317,530
Investments	1,746,333	51,908	0	1,798,241
Receivables:				
Intergovernmental	0	0	0	715
Total Assets	2,053,277	167,485	6,457	3,116,486
<u>LIABILITIES</u>				
Intergovernmental Payable	206,598	0	0	597,175
Funds Held For Others	1,846,679	167,485	6,457	2,519,311
Total Liabilities	2,053,277	167,485	6,457	3,116,486
<u>NET ASSETS</u>				
Held in Trust for Other Governments	0	0	0	0

COUNTY OF CHAMPAIGN, ILLINOIS
ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	Balance <u>11/30/06</u>	<u>Additions</u>	<u>Deductions</u>	Balance <u>11/30/07</u>
<u>GARNISHMENTS FUND</u>				
ASSETS:				
Cash	\$208	\$111,747	\$110,266	\$1,689
Total Assets	208	111,747	110,266	1,689
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	208	111,747	110,266	1,689
Total Liabilities	208	111,747	110,266	1,689
<u>INHERITANCE TAX FUND</u>				
ASSETS:				
Cash	\$0	\$1,466,417	\$1,454,862	\$11,555
Investments	0	0	0	0
Total Assets	0	1,466,417	1,454,862	11,555
LIABILITIES:				
Intergovernmental Payable	\$0	\$1,466,417	\$1,454,862	\$11,555
Due To Other Funds	0	0	0	0
Total Liabilities	0	1,466,417	1,454,862	11,555
<u>ESTATE FUND</u>				
ASSETS:				
Cash	\$30,561	\$0	\$0	\$30,561
Investments	0	0	0	0
Total Assets	30,561	0	0	30,561
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	30,561	0	0	30,561
Total Liabilities	30,561	0	0	30,561

COUNTY OF CHAMPAIGN, ILLINOIS
ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	Balance <u>11/30/06</u>	<u>Additions</u>	<u>Deductions</u>	Balance <u>11/30/07</u>
<u>PROPERTY CONDEMNATIONS FUND</u>				
ASSETS:				
Cash	\$355,020	\$1,324,632	\$1,641,952	\$37,700
Investments	0	0	0	0
Total Assets	355,020	1,324,632	1,641,952	37,700
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	355,020	1,324,632	1,641,952	37,700
Total Liabilities	355,020	1,324,632	1,641,952	37,700
<u>COUNTY COLLECTOR FUND</u>				
ASSETS:				
Cash	\$404,872	\$247,107,282	\$246,705,107	\$807,047
Investments	0	1,800,000	1,800,000	0
Intergovernmental Receivable	519	94,165	93,969	715
Total Assets	405,391	249,001,447	248,599,076	807,762
LIABILITIES:				
Intergovernmental Payable	\$344,299	\$242,538,426	\$242,503,703	\$379,022
Due To Other Funds	0	0	0	0
Funds Held For Others	61,092	2,632,060	2,264,412	428,740
Total Liabilities	405,391	245,170,486	244,768,115	807,762
<u>CIRCUIT CLERK FUND</u>				
ASSETS:				
Cash	\$331,117	\$14,417,519	\$14,441,692	\$306,944
Investments	1,592,346	478,989	325,002	1,746,333
Total Assets	1,923,463	14,896,508	14,766,694	2,053,277
LIABILITIES:				
Intergovernmental Payable	\$185,111	\$7,046,469	\$7,024,982	\$206,598
Due To Other Funds	0	0	0	0
Funds Held For Others	1,738,352	6,679,583	6,571,256	1,846,679
Total Liabilities	1,923,463	13,726,052	13,596,238	2,053,277

COUNTY OF CHAMPAIGN, ILLINOIS
ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	<u>Balance</u> <u>11/30/06</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>11/30/07</u>
<u>COUNTY CLERK FUND</u>				
ASSETS:				
Cash	\$100,801	\$3,377,228	\$3,362,452	\$115,577
Investments	105,479	961,429	1,015,000	51,908
Total Assets	206,280	4,338,657	4,377,452	167,485
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	206,280	2,093,605	2,132,400	167,485
Total Liabilities	206,280	2,093,605	2,132,400	167,485
<u>COURT SERVICES FUND</u>				
ASSETS:				
Cash	\$5,391	\$4,069	\$3,003	\$6,457
Total Assets	5,391	4,069	3,003	6,457
LIABILITIES:				
Funds Held For Others	\$5,391	\$4,069	\$3,003	\$6,457
Total Liabilities	5,391	4,069	3,003	6,457
<u>TOTAL ALL AGENCY FUNDS</u>				
ASSETS:				
Cash	\$1,227,970	\$267,808,894	\$267,719,334	\$1,317,530
Investments	1,697,825	3,240,418	3,140,002	1,798,241
Intergovernmental Receivable	519	94,165	93,969	715
Due From Other Funds	0	0	0	0
Total Assets	2,926,314	271,143,477	270,953,305	3,116,486
LIABILITIES:				
Intergovernmental Payable	\$529,410	\$251,051,312	\$250,983,547	\$597,175
Due To Other Funds	0	0	0	0
Funds Held For Others	2,396,904	12,845,696	12,723,289	2,519,311
Total Liabilities	2,926,314	263,897,008	263,706,836	3,116,486

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, 2007 and 2006

<u>ASSETS</u>	<u>2007</u>	<u>2006</u>
Cash	\$2,034,957	\$2,242,892
Investments	225,000	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	7,220,790	6,911,109
Intergovernmental	1,412,199	1,251,366
Accrued Interest	4,762	0
Other	34,608	42,692
Due From Other Funds	1,474,656	800,131
Inventories	25,970	27,979
Resident Trust Accounts	12,704	8,296
	<u>12,445,646</u>	<u>11,284,465</u>
<u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	874,236	619,021
Accounts Payable	772,844	519,883
Intergovernmental Payable	0	0
Due To Other Funds	239,514	227,206
Funds Held For Others	12,704	25,162
Deferred Revenues	7,233,848	6,921,018
	<u>9,133,146</u>	<u>8,312,290</u>
FUND BALANCE:		
Reserved for Debt Service	258,397	79,130
Unreserved, Undesignated	3,054,103	2,893,045
	<u>3,312,500</u>	<u>2,972,175</u>
Total Fund Balance	<u>3,312,500</u>	<u>2,972,175</u>
Total Liabilities and Fund Balance	<u>12,445,646</u>	<u>11,284,465</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, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$7,488,334	\$7,488,334	\$7,496,073	\$7,496,073	\$7,140,060
Hotel / Motel Tax	6,743	6,743	13,238	13,238	12,533
County Auto Rental Tax	19,633	19,633	18,899	18,899	19,494
Intergovernmental Revenue	13,470,240	13,470,240	13,818,816	13,773,701	13,715,973
Fines & Forfeitures	1,143,196	1,143,196	880,700	880,700	908,674
Licenses & Permits	1,485,775	1,485,775	1,642,100	1,342,100	1,536,851
Charges for Services	4,248,326	4,248,326	4,267,415	4,228,950	3,996,208
Investment Earnings	245,154	245,154	302,518	282,518	262,318
Miscellaneous	1,584,376	1,584,376	1,513,839	574,734	656,676
Total Revenues	29,691,777	29,691,777	29,953,598	28,610,913	28,248,787
EXPENDITURES:					
Current:					
Salaries	18,794,457	18,822,308	19,110,328	19,022,445	17,811,726
Fringe Benefits	2,042,646	2,049,679	2,066,051	1,956,892	1,799,316
Commodities	2,185,145	2,202,330	2,289,854	1,892,390	1,979,868
Services	6,188,055	6,192,604	6,446,367	5,908,176	5,718,261
Capital Outlay	408,671	408,671	1,222,368	98,628	579,072
Debt Service:					
Principal Retirement	103,860	103,860	103,860	103,909	213,879
Interest & Fiscal Charges	138,302	138,302	154,654	154,604	1,206
Total Expenditures	29,861,136	29,917,754	31,393,482	29,137,044	28,103,328
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(169,359)	(225,977)	(1,439,884)	(526,131)	145,459
OTHER FINANCING SOURCES (USES):					
Transfers In	1,298,488	1,355,927	1,315,295	1,283,030	844,875
Transfers Out	(788,804)	(789,625)	(790,482)	(785,171)	(2,531,616)
Net Other Financing Sources (Uses)	509,684	566,302	524,813	497,859	(1,686,741)
NET CHANGE IN FUND BALANCE	340,325	340,325	(915,071)	(28,272)	(1,541,282)
FUND BALANCE--Beginning of Year	2,972,175	2,972,175	2,972,175	2,972,175	4,513,457
FUND BALANCE--End of Year	3,312,500	3,312,500	2,057,104	2,943,903	2,972,175
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		3,312,500			

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, 2007

	2007				2006
	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	500
Licenses & Permits	40,155	40,155	36,100	36,100	39,050
Charges for Services	595	595	1,000	1,000	838
Investment Earnings	0	0	0	0	0
Miscellaneous	253,381	253,381	217,500	217,500	218,508
Total Revenues	294,131	294,131	254,600	254,600	258,896
EXPENDITURES:					
General Government:					
Salaries	246,663	265,627	277,917	277,917	239,537
Fringe Benefits	4,354	4,354	4,400	4,400	4,522
Commodities	2,070	2,070	2,070	1,400	2,481
Services	46,299	46,299	46,301	45,184	43,803
Capital Outlay	0	0	0	0	0
Total Expenditures	299,386	318,350	330,688	328,901	290,343
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(5,255)	(24,219)	(76,088)	(74,301)	(31,447)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	18,964	9,344	9,344	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	18,964	9,344	9,344	0
NET CHANGE IN FUND BALANCE	(5,255)	(5,255)	(66,744)	(64,957)	(31,447)

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, 2007

	2007				2006
	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	317,520	317,520	308,659	308,659	79,130
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	317,520	317,520	308,659	308,659	79,130
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	138,253	138,253	154,604	154,604	0
Total Expenditures	138,253	138,253	154,604	154,604	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	179,267	179,267	154,055	154,055	79,130
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	179,267	179,267	154,055	154,055	79,130

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, 2007

	2007				2006
	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	11,490	11,490	11,350	11,350	18,493
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	43,055	43,055	52,000	45,000	38,402
Investment Earnings	0	0	0	0	0
Miscellaneous	9,169	9,169	10,100	10,100	8,895
Total Revenues	63,714	63,714	73,450	66,450	65,790
EXPENDITURES:					
General Government:					
Salaries	772,631	781,518	784,784	782,731	709,561
Fringe Benefits	0	0	0	0	0
Commodities	325,227	342,412	380,590	255,539	252,566
Services	250,347	250,347	291,900	307,976	271,514
Capital Outlay	61,187	61,187	77,238	0	1,152
Debt Service:					
Principal Retirement	0	0	0	0	38,420
Interest & Fiscal Charges	0	0	0	0	785
Total Expenditures	1,409,392	1,435,464	1,534,512	1,346,246	1,273,998
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,345,678)	(1,371,750)	(1,461,062)	(1,279,796)	(1,208,208)
OTHER FINANCING SOURCES (USES):					
Transfers In	45,433	71,505	97,597	97,597	44,102
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	45,433	71,505	97,597	97,597	44,102
NET CHANGE IN FUND BALANCE	(1,300,245)	(1,300,245)	(1,363,465)	(1,182,199)	(1,164,106)

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, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$399,523	\$399,523	\$402,761	\$402,761	\$377,740
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	399,523	399,523	402,761	402,761	377,740
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	399,314	399,314	402,761	402,761	377,624
Capital Outlay	0	0	0	0	0
Total Expenditures	399,314	399,314	402,761	402,761	377,624
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	209	209	0	0	116
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	209	209	0	0	116

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, 2007

	2007				2006
	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	89,245	89,245	96,000	96,000	48,850
Investment Earnings	0	0	0	0	0
Miscellaneous	103	103	0	0	3
Total Revenues	89,348	89,348	96,000	96,000	48,853
EXPENDITURES:					
General Government:					
Salaries	261,053	261,053	263,293	262,770	279,130
Fringe Benefits	0	0	0	0	0
Commodities	4,880	4,880	5,780	5,500	4,021
Services	6,241	6,241	6,266	6,046	6,324
Capital Outlay	0	0	0	0	0
Total Expenditures	272,174	272,174	275,339	274,316	289,475
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(182,826)	(182,826)	(179,339)	(178,316)	(240,622)
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	(182,826)	(182,826)	(179,339)	(178,316)	(240,622)

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, 2007

	2007				2006
	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	98,705	98,705	98,705	98,705	95,839
Fringe Benefits	0	0	0	0	0
Commodities	1,167	1,167	1,770	1,370	1,295
Services	8,749	8,749	12,360	12,760	7,998
Capital Outlay	0	0	0	0	0
Total Expenditures	108,621	108,621	112,835	112,835	105,132
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(108,621)	(108,621)	(112,835)	(112,835)	(105,132)
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	(108,621)	(108,621)	(112,835)	(112,835)	(105,132)

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, 2007

	2007				2006
	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	44,468	44,468	21,500	21,500	18,125
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	17,290	17,290	19,000	19,000	18,985
Charges for Services	175,420	175,420	155,000	155,000	182,811
Investment Earnings	1,790	1,790	1,500	1,500	1,535
Miscellaneous	1,100	1,100	0	0	564
Total Revenues	240,068	240,068	197,000	197,000	222,020
EXPENDITURES:					
General Government:					
Salaries	482,893	482,893	482,973	475,925	491,135
Fringe Benefits	0	0	0	0	0
Commodities	97,035	97,035	101,937	105,100	80,780
Services	175,474	175,474	196,773	203,150	174,465
Capital Outlay	9,536	9,536	9,540	0	0
Total Expenditures	764,938	764,938	791,223	784,175	746,380
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(524,870)	(524,870)	(594,223)	(587,175)	(524,360)
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	(524,870)	(524,870)	(594,223)	(587,175)	(524,360)

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, 2007

	2007				2006
	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	1,362,598	1,362,598	1,500,000	1,200,000	1,415,648
Charges for Services	799,030	799,030	955,500	955,500	861,269
Investment Earnings	0	0	0	0	0
Miscellaneous	26,717	26,717	23,000	23,000	66,073
Total Revenues	2,194,845	2,194,845	2,485,000	2,185,000	2,349,490
EXPENDITURES:					
General Government:					
Salaries	152,817	152,817	153,476	152,622	146,619
Fringe Benefits	0	0	0	0	0
Commodities	953,744	953,744	954,100	754,300	882,307
Services	282,420	282,420	324,345	324,145	294,359
Capital Outlay	0	0	0	0	0
Total Expenditures	1,388,981	1,388,981	1,431,921	1,231,067	1,323,285
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	805,864	805,864	1,053,079	953,933	1,026,205
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	805,864	805,864	1,053,079	953,933	1,026,205

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, 2007

	2007				2006
	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	30,093	30,093	33,000	33,000	30,837
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	1,111	1,111	6,700	6,700	2,379
Total Revenues	31,204	31,204	39,700	39,700	33,216
EXPENDITURES:					
General Government:					
Salaries	328,169	328,169	360,678	297,447	282,504
Fringe Benefits	0	0	0	0	0
Commodities	5,782	5,782	6,450	2,100	10,952
Services	94,281	94,281	95,535	54,655	54,209
Capital Outlay	0	0	0	0	0
Total Expenditures	428,232	428,232	462,663	354,202	347,665
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(397,028)	(397,028)	(422,963)	(314,502)	(314,449)
OTHER FINANCING SOURCES (USES):					
Transfers In	30,243	30,243	35,216	35,216	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	30,243	30,243	35,216	35,216	0
NET CHANGE IN FUND BALANCE	(366,785)	(366,785)	(387,747)	(279,286)	(314,449)

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, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$557,970	\$557,970	\$522,000	\$522,000	\$486,919
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	30,615	30,615	26,500	26,500	34,758
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	7,300	7,300	10,000	10,000	7,481
Investment Earnings	77,112	77,112	65,000	65,000	96,035
Miscellaneous	40	40	0	0	0
Total Revenues	673,037	673,037	623,500	623,500	625,193
EXPENDITURES:					
General Government:					
Salaries	210,279	210,279	210,279	208,709	196,337
Fringe Benefits	0	0	0	0	0
Commodities	11,258	11,258	12,205	12,178	11,860
Services	6,535	6,535	8,938	9,465	6,102
Capital Outlay	0	0	0	0	0
Total Expenditures	228,072	228,072	231,422	230,352	214,299
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	444,965	444,965	392,078	393,148	410,894
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	444,965	444,965	392,078	393,148	410,894

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, 2007

	2007				2006
	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	1,282	1,282	1,282	0	12,000
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	8,118	8,118	18,986	9,350	6,841
Investment Earnings	0	0	0	0	0
Miscellaneous	1,253,917	1,253,917	1,234,289	295,184	256,945
Total Revenues	1,263,317	1,263,317	1,254,557	304,534	275,786
EXPENDITURES:					
General Government:					
Salaries	709,071	709,071	709,233	719,593	663,355
Fringe Benefits	0	0	0	0	0
Commodities	90,737	90,737	90,745	72,668	78,548
Services	1,717,916	1,717,916	1,730,141	1,421,647	1,351,081
Capital Outlay	204,087	204,087	990,507	55,000	232,176
Debt Service:					
Principal Retirement	52,500	52,500	52,500	52,500	52,500
Interest & Fiscal Charges	0	0	0	0	0
Total Expenditures	2,774,311	2,774,311	3,573,126	2,321,408	2,377,660
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,510,994)	(1,510,994)	(2,318,569)	(2,016,874)	(2,101,874)
OTHER FINANCING SOURCES (USES):					
Transfers In	631,484	631,484	644,484	631,484	645,831
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	631,484	631,484	644,484	631,484	645,831
NET CHANGE IN FUND BALANCE	(879,510)	(879,510)	(1,674,085)	(1,385,390)	(1,456,043)

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, 2007

	2007				2006
	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	200,528	200,528	200,528	200,528	194,930
Capital Outlay	0	0	0	0	0
Total Expenditures	200,528	200,528	200,528	200,528	194,930
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(200,528)	(200,528)	(200,528)	(200,528)	(194,930)
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	(200,528)	(200,528)	(200,528)	(200,528)	(194,930)

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, 2007

	2007				2006
	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	3,900	3,900	148
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	3,900	3,900	148
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0	0	(3,900)	(3,900)	(148)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	0	0	(3,900)	(3,900)	(148)

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, 2007

	2007				2006
	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	16,617	16,617	14,000	14,000	15,128
Licenses & Permits	0	0	0	0	0
Charges for Services	2,040,851	2,040,851	1,870,000	1,850,000	1,830,332
Investment Earnings	124,715	124,715	120,000	100,000	83,722
Miscellaneous	394	394	0	0	467
Total Revenues	2,189,077	2,189,077	2,010,500	1,970,500	1,936,149
EXPENDITURES:					
Justice & Public Safety:					
Salaries	871,480	871,480	874,298	862,097	840,479
Fringe Benefits	0	0	0	0	0
Commodities	68,737	68,737	69,946	57,375	53,133
Services	45,199	45,199	46,656	39,227	43,434
Capital Outlay	0	0	0	0	0
Total Expenditures	985,416	985,416	990,900	958,699	937,046
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,203,661	1,203,661	1,019,600	1,011,801	999,103
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	1,203,661	1,203,661	1,019,600	1,011,801	999,103

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, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	10,281	10,281	0	0	15,984
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	961	961	0	0	220
Total Revenues	11,242	11,242	0	0	16,204
EXPENDITURES:					
Justice & Public Safety:					
Salaries	457,964	457,964	458,771	452,243	462,691
Fringe Benefits	0	0	0	0	0
Commodities	19,354	19,354	19,766	19,040	19,600
Services	436,180	436,180	453,404	454,130	495,257
Capital Outlay	0	0	0	0	5,457
Total Expenditures	913,498	913,498	931,941	925,413	983,005
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(902,256)	(902,256)	(931,941)	(925,413)	(966,801)
OTHER FINANCING SOURCES (USES):					
Transfers In	10,000	10,000	10,000	10,000	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	10,000	10,000	10,000	10,000	0
NET CHANGE IN FUND BALANCE	(892,256)	(892,256)	(921,941)	(915,413)	(966,801)

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, 2007

	2007				2006
	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	23,987	23,987	26,628	26,064	23,707
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	23,987	23,987	26,628	26,064	23,707
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(23,987)	(23,987)	(26,628)	(26,064)	(23,707)
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	(23,987)	(23,987)	(26,628)	(26,064)	(23,707)

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, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	124,838	124,838	92,997	92,997	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	18,116	18,116	20,000	20,000	17,227
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	33
Total Revenues	142,954	142,954	112,997	112,997	17,260
EXPENDITURES:					
Justice & Public Safety:					
Salaries	939,757	939,757	945,629	944,456	869,273
Fringe Benefits	0	0	0	0	0
Commodities	10,714	10,714	10,752	10,247	13,387
Services	34,093	34,093	34,250	34,755	32,253
Capital Outlay	0	0	0	0	2,887
Total Expenditures	984,564	984,564	990,631	989,458	917,800
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(841,610)	(841,610)	(877,634)	(876,461)	(900,540)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	438
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	438
NET CHANGE IN FUND BALANCE	(841,610)	(841,610)	(877,634)	(876,461)	(900,102)

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, 2007

	2007				2006
	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	460,962	460,962	415,273	381,940	402,867
Fines & Forfeitures	14,098	14,098	8,700	8,700	8,453
Licenses & Permits	0	0	0	0	0
Charges for Services	248,203	248,203	255,000	255,000	242,853
Investment Earnings	0	0	0	0	0
Miscellaneous	19,618	19,618	10,500	10,500	77,173
Total Revenues	742,881	742,881	689,473	656,140	731,346
EXPENDITURES:					
Justice & Public Safety:					
Salaries	3,407,772	3,407,772	3,431,375	3,327,744	3,293,502
Fringe Benefits	0	0	0	0	0
Commodities	216,971	216,971	219,471	213,377	224,808
Services	397,516	397,516	399,757	453,265	367,246
Capital Outlay	109,321	109,321	109,321	40,000	255,170
Total Expenditures	4,131,580	4,131,580	4,159,924	4,034,386	4,140,726
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,388,699)	(3,388,699)	(3,470,451)	(3,378,246)	(3,409,380)
OTHER FINANCING SOURCES (USES):					
Transfers In	250,000	250,000	250,000	250,000	0
Transfers Out	(1,088)	(1,088)	(1,089)	0	(2,963)
Net Other Financing Sources (Uses)	248,912	248,912	248,911	250,000	(2,963)
NET CHANGE IN FUND BALANCE	(3,139,787)	(3,139,787)	(3,221,540)	(3,128,246)	(3,412,343)

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, 2007

	2007				2006
	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	289,403	289,403	268,506	268,506	269,108
Fines & Forfeitures	1,112,481	1,112,481	858,000	858,000	884,593
Licenses & Permits	0	0	0	0	0
Charges for Services	97,983	97,983	85,000	85,000	89,170
Investment Earnings	0	0	0	0	0
Miscellaneous	138	138	0	0	49
Total Revenues	1,500,005	1,500,005	1,211,506	1,211,506	1,242,920
EXPENDITURES:					
Justice & Public Safety:					
Salaries	1,955,985	1,955,985	1,972,628	1,957,935	1,799,302
Fringe Benefits	0	0	0	0	0
Commodities	40,815	40,815	42,414	34,020	41,387
Services	101,834	101,834	108,887	119,597	97,363
Capital Outlay	2,316	2,316	2,316	0	1,520
Total Expenditures	2,100,950	2,100,950	2,126,245	2,111,552	1,939,572
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(600,945)	(600,945)	(914,739)	(900,046)	(696,652)
OTHER FINANCING SOURCES (USES):					
Transfers In	68,509	68,509	69,324	69,324	50,366
Transfers Out	(6,345)	(6,345)	(7,200)	(7,200)	(5,166)
Net Other Financing Sources (Uses)	62,164	62,164	62,124	62,124	45,200
NET CHANGE IN FUND BALANCE	(538,781)	(538,781)	(852,615)	(837,922)	(651,452)

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, 2007

	2007				2006
	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	8,500	8,500	1,361
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	11,914	11,914	12,829	11,000	12,934
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	33
Total Revenues	18,414	18,414	21,329	19,500	14,328
EXPENDITURES:					
Justice & Public Safety:					
Salaries	216,680	216,680	218,459	215,244	180,354
Fringe Benefits	0	0	0	0	0
Commodities	21,587	21,587	22,942	14,500	17,588
Services	185,889	185,889	198,037	139,050	136,395
Capital Outlay	0	0	0	2,000	0
Total Expenditures	424,156	424,156	439,438	370,794	334,337
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(405,742)	(405,742)	(418,109)	(351,294)	(320,009)
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	(405,742)	(405,742)	(418,109)	(351,294)	(320,009)

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, 2007

	2007				2006
	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	31,392	31,392	40,000	40,000	278,092
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	31,392	31,392	40,000	40,000	278,092
EXPENDITURES:					
Justice & Public Safety:					
Salaries	90,874	90,874	90,876	89,999	88,184
Fringe Benefits	0	0	0	0	0
Commodities	5,065	5,065	5,800	5,800	4,055
Services	7,471	7,471	15,400	15,400	229,822
Capital Outlay	0	0	0	0	18,135
Total Expenditures	103,410	103,410	112,076	111,199	340,196
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(72,018)	(72,018)	(72,076)	(71,199)	(62,104)
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	(72,018)	(72,018)	(72,076)	(71,199)	(62,104)

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, 2007

	2007				2006
	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	740,524	740,524	973,048	973,048	1,091,474
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	10	10	0	0	126
Total Revenues	740,534	740,534	973,048	973,048	1,091,600
EXPENDITURES:					
Justice & Public Safety:					
Salaries	1,430,328	1,430,328	1,564,907	1,522,617	1,352,508
Fringe Benefits	0	0	0	0	0
Commodities	26,403	26,403	28,031	27,150	26,029
Services	128,875	128,875	129,463	130,598	124,211
Capital Outlay	0	0	3,215	0	1,700
Total Expenditures	1,585,606	1,585,606	1,725,616	1,680,365	1,504,448
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(845,072)	(845,072)	(752,568)	(707,317)	(412,848)
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	(845,072)	(845,072)	(752,568)	(707,317)	(412,848)

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, 2007

	2007				2006
	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	390,970	390,970	594,258	594,258	569,521
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	522	522	0	0	1,022
Total Revenues	391,492	391,492	594,258	594,258	570,543
EXPENDITURES:					
Justice & Public Safety:					
Salaries	1,322,940	1,322,940	1,337,569	1,292,635	1,181,428
Fringe Benefits	0	0	0	0	0
Commodities	15,390	15,390	16,161	15,670	13,205
Services	14,511	14,511	15,542	18,994	8,538
Capital Outlay	0	0	0	0	0
Total Expenditures	1,352,841	1,352,841	1,369,272	1,327,299	1,203,171
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(961,349)	(961,349)	(775,014)	(733,041)	(632,628)
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	(961,349)	(961,349)	(775,014)	(733,041)	(632,628)

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, 2007

	2007				2006
	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	315	315	2,000	2,000	405
Fringe Benefits	0	0	0	0	0
Commodities	4,448	4,448	4,449	1,500	0
Services	7,341	7,341	16,273	15,653	14,577
Capital Outlay	0	0	0	0	0
Total Expenditures	12,104	12,104	22,722	19,153	14,982
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(12,104)	(12,104)	(22,722)	(19,153)	(14,982)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(12,104)	(12,104)	(22,722)	(19,153)	(14,982)

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, 2007

	2007				2006
	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	65,446	65,446	55,930	55,930	38,793
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	65,446	65,446	55,930	55,930	38,793
EXPENDITURES:					
Justice & Public Safety:					
Salaries	25,905	25,905	26,590	26,093	25,460
Fringe Benefits	9,558	9,558	9,824	9,824	9,116
Commodities	0	0	5,092	5,092	2,842
Services	324	324	2,870	2,870	300
Capital Outlay	0	0	0	0	0
Total Expenditures	35,787	35,787	44,376	43,879	37,718
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	29,659	29,659	11,554	12,051	1,075
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	29,659	29,659	11,554	12,051	1,075

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, 2007

	2007				2006
	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	228,407	228,407	151,000	140,500	204,072
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	676,889	676,889	673,500	673,500	613,780
Investment Earnings	0	0	0	0	0
Miscellaneous	11,854	11,854	11,400	11,400	22,229
Total Revenues	917,150	917,150	835,900	825,400	840,081
EXPENDITURES:					
Justice & Public Safety:					
Salaries	4,293,483	4,293,483	4,296,287	4,170,687	4,123,148
Fringe Benefits	0	0	0	0	0
Commodities	249,366	249,366	267,763	259,614	222,158
Services	1,139,706	1,139,706	1,152,886	1,197,729	1,091,305
Capital Outlay	15,629	15,629	20,629	0	52,882
Total Expenditures	5,698,184	5,698,184	5,737,565	5,628,030	5,489,493
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(4,781,034)	(4,781,034)	(4,901,665)	(4,802,630)	(4,649,412)
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	(4,781,034)	(4,781,034)	(4,901,665)	(4,802,630)	(4,649,412)

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, 2007

	2007				2006
	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	327,415	327,415	379,557	379,557	355,749
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	327,415	327,415	379,557	379,557	355,749
EXPENDITURES:					
Justice & Public Safety:					
Salaries	242,222	242,222	250,756	248,767	237,946
Fringe Benefits	64,917	64,917	74,144	74,144	65,305
Commodities	9,420	9,420	10,400	8,000	8,288
Services	12,368	12,368	14,804	14,778	12,427
Capital Outlay	4,645	4,645	5,702	1,628	3,931
Total Expenditures	333,572	333,572	355,806	347,317	327,897
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(6,157)	(6,157)	23,751	32,240	27,852
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	(6,157)	(6,157)	23,751	32,240	27,852

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, 2007

	2007				2006
	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	225	225	350	350	1,250
Total Revenues	225	225	350	350	1,250
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	350	350	822
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	350	350	822
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	225	225	0	0	428
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	225	225	0	0	428

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, 2007

	2007				2006
	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	65,732	65,732	87,000	87,000	63,168
Charges for Services	3,467	3,467	22,600	22,600	20,220
Investment Earnings	0	0	0	0	0
Miscellaneous	5,116	5,116	0	0	577
Total Revenues	74,315	74,315	109,600	109,600	83,965
EXPENDITURES:					
Development:					
Salaries	252,484	252,484	255,603	250,103	229,322
Fringe Benefits	0	0	0	0	0
Commodities	4,975	4,975	6,970	6,600	7,608
Services	84,395	84,395	96,223	96,593	86,319
Capital Outlay	0	0	0	0	0
Total Expenditures	341,854	341,854	358,796	353,296	323,249
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(267,539)	(267,539)	(249,196)	(243,696)	(239,284)
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	(267,539)	(267,539)	(249,196)	(243,696)	(239,284)

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, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$6,530,841	\$6,530,841	\$6,571,312	\$6,571,312	\$6,275,401
Hotel / Motel Tax	6,743	6,743	13,238	13,238	12,533
County Auto Rental Tax	19,633	19,633	18,899	18,899	19,494
Intergovernmental Revenue	10,345,634	10,345,634	10,424,456	10,424,456	10,282,609
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	28,140	28,140	40,000	40,000	23,200
Investment Earnings	41,537	41,537	116,018	116,018	81,026
Miscellaneous	0	0	0	0	130
Total Revenues	16,972,528	16,972,528	17,183,923	17,183,923	16,694,393
EXPENDITURES:					
General Government:					
Salaries	0	0	3,216	69,178	0
Fringe Benefits	369,545	376,578	377,883	357,027	322,049
Services	278,911	283,460	320,008	156,000	166,130
Capital Outlay	1,950	1,950	3,900	0	4,062
Justice & Public Safety:					
Salaries	0	0	13,398	288,164	0
Fringe Benefits	1,568,645	1,568,645	1,574,084	1,487,201	1,376,189
Services	98,838	98,838	98,839	4,000	3,775
Social Services:					
Services	26,500	26,500	27,220	27,220	26,500
Development:					
Fringe Benefits	25,627	25,627	25,716	24,296	22,135
Debt Service:					
Principal Retirement	51,360	51,360	51,360	51,409	122,959
Interest & Fiscal Charges	49	49	50	0	421
Total Expenditures	2,421,425	2,433,007	2,495,674	2,464,495	2,044,220
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	14,551,103	14,539,521	14,688,249	14,719,428	14,650,173
OTHER FINANCING SOURCES (USES):					
Transfers In	262,819	275,222	199,330	180,065	104,138
Transfers Out	(781,371)	(782,192)	(782,193)	(777,971)	(2,523,487)
Net Other Financing Sources (Uses)	(518,552)	(506,970)	(582,863)	(597,906)	(2,419,349)
NET CHANGE IN FUND BALANCE	14,032,551	14,032,551	14,105,386	14,121,522	12,230,824

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, 2007 and 2006

<u>ASSETS</u>	<u>2007</u>	<u>2006</u>
Cash	\$188,655	\$401,026
Investments	1,250,000	1,000,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	3,214,276	3,047,338
Intergovernmental	0	0
Accrued Interest	2,963	3,464
Other	0	87
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u><u>4,655,894</u></u>	<u><u>4,451,915</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	11,676	10,186
Accounts Payable	7,124	55,037
Intergovernmental Payable	0	0
Due To Other Funds	11,553	11,969
Funds Held For Others	0	0
Deferred Revenues	<u>3,214,276</u>	<u>3,047,338</u>
Total Liabilities	<u>3,244,629</u>	<u>3,124,530</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>1,411,265</u>	<u>1,327,385</u>
Total Fund Balance (Deficit)	<u>1,411,265</u>	<u>1,327,385</u>
Total Liabilities and Fund Balance	<u><u>4,655,894</u></u>	<u><u>4,451,915</u></u>

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, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$3,053,988	\$3,053,988	\$3,071,858	\$3,071,858	\$2,875,517
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	215,443	215,443	218,567	218,567	88,410
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	43,610	43,610	20,000	20,000	35,985
Miscellaneous	1,704	1,704	0	0	342
Total Revenues	<u>3,314,745</u>	<u>3,314,745</u>	<u>3,310,425</u>	<u>3,310,425</u>	<u>3,000,254</u>
EXPENDITURES:					
Health:					
Salaries	304,421	304,421	308,288	308,288	294,027
Fringe Benefits	74,441	74,441	82,246	82,246	71,966
Commodities	9,386	9,386	10,725	9,500	7,865
Services	2,838,292	2,838,292	2,925,748	2,905,391	2,601,459
Capital Outlay	4,325	4,325	5,000	5,000	6,550
Total Expenditures	<u>3,230,865</u>	<u>3,230,865</u>	<u>3,332,007</u>	<u>3,310,425</u>	<u>2,981,867</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>83,880</u>	<u>83,880</u>	<u>(21,582)</u>	<u>0</u>	<u>18,387</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	83,880	83,880	(21,582)	0	18,387
FUND BALANCE (DEFICIT)--Beginning of Year	<u>1,327,385</u>	<u>1,327,385</u>	<u>1,327,385</u>	<u>1,327,385</u>	<u>1,308,998</u>
FUND BALANCE (DEFICIT)--End of Year	<u>1,411,265</u>	<u>1,411,265</u>	<u>1,305,803</u>	<u>1,327,385</u>	<u>1,327,385</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>1,411,265</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
 DEVELOPMENTAL DISABILITY FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

<u>ASSETS</u>	<u>2007</u>	<u>2006</u>
Cash	\$153,603	\$357,733
Investments	1,400,000	1,150,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	3,146,437	2,981,287
Intergovernmental	0	0
Accrued Interest	2,963	2,272
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u><u>4,703,003</u></u>	<u><u>4,491,292</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	355	2,970
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	<u>3,146,437</u>	<u>2,981,287</u>
Total Liabilities	<u>3,146,792</u>	<u>2,984,257</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>1,556,211</u>	<u>1,507,035</u>
Total Fund Balance (Deficit)	<u>1,556,211</u>	<u>1,507,035</u>
Total Liabilities and Fund Balance	<u><u>4,703,003</u></u>	<u><u>4,491,292</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, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$2,990,820	\$2,990,820	\$3,000,188	\$3,000,188	\$2,812,740
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	47,078	47,078	15,000	15,000	27,857
Miscellaneous	12,482	12,482	6,000	0	0
Total Revenues	<u>3,050,380</u>	<u>3,050,380</u>	<u>3,021,188</u>	<u>3,015,188</u>	<u>2,840,597</u>
EXPENDITURES:					
Health:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	3,001,204	3,001,204	3,021,188	3,015,188	2,185,863
Capital Outlay	0	0	0	0	0
Total Expenditures	<u>3,001,204</u>	<u>3,001,204</u>	<u>3,021,188</u>	<u>3,015,188</u>	<u>2,185,863</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>49,176</u>	<u>49,176</u>	<u>0</u>	<u>0</u>	<u>654,734</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	49,176	49,176	0	0	654,734
FUND BALANCE (DEFICIT)--Beginning of Year	<u>1,507,035</u>	<u>1,507,035</u>	<u>1,507,035</u>	<u>1,507,035</u>	<u>852,301</u>
FUND BALANCE (DEFICIT)--End of Year	<u>1,556,211</u>	<u>1,556,211</u>	<u>1,507,035</u>	<u>1,507,035</u>	<u>1,507,035</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>1,556,211</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY MOTOR FUEL TAX FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$2,218,463	\$1,564,955
Investments	6,536,000	5,071,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	187,238	217,652
Accrued Interest	24,692	35,496
Other	0	0
Due From Other Funds	0	0
Total Assets	8,966,393	6,889,103
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	4,122	3,592
Accounts Payable	247,052	232,248
Intergovernmental Payable	0	0
Due To Other Funds	0	10,723
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	251,174	246,563
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	8,715,219	6,642,540
Total Fund Balance (Deficit)	8,715,219	6,642,540
Total Liabilities and Fund Balance	8,966,393	6,889,103

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, 2007

	2007				2006
	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	2,858,627	2,858,627	2,937,773	2,937,773	2,968,056
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	354,199	354,199	200,000	200,000	504,105
Miscellaneous	100	100	0	0	0
Total Revenues	3,212,926	3,212,926	3,137,773	3,137,773	3,472,161
EXPENDITURES:					
Highways & Bridges:					
Salaries	117,799	117,799	117,800	117,761	113,825
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	538,213	538,213	1,409,961	1,410,000	751,621
Capital Outlay	484,235	484,235	2,050,000	2,050,000	1,683,471
Total Expenditures	1,140,247	1,140,247	3,577,761	3,577,761	2,548,917
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,072,679	2,072,679	(439,988)	(439,988)	923,244
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	(4,562,181)
Net Other Financing Sources (Uses)	0	0	0	0	(4,562,181)
NET CHANGE IN FUND BALANCE	2,072,679	2,072,679	(439,988)	(439,988)	(3,638,937)
FUND BALANCE (DEFICIT)--Beginning of Year	6,642,540	6,642,540	6,642,540	6,642,540	10,281,477
FUND BALANCE (DEFICIT)--End of Year	8,715,219	8,715,219	6,202,552	6,202,552	6,642,540
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		8,715,219			

COUNTY OF CHAMPAIGN, ILLINOIS
 REGIONAL PLANNING COMMISSION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$293,428	\$250
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	817,918	108,434
Accrued Interest	0	0
Other	2,845	3,232
Due From Other Funds	76,117	55,116
Advances to Other Funds	255,000	221,609
Total Assets	1,445,308	388,641
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	90,035	57,155
Accounts Payable	264,677	67,330
Intergovernmental Payable	0	0
Due To Other Funds	151,722	250,133
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	506,434	374,618
 FUND BALANCE (DEFICIT):		
Reserved for Long Term Receivables	255,000	221,609
Unreserved, Undesignated	683,874	(207,586)
Total Fund Balance (Deficit)	938,874	14,023
Total Liabilities and Fund Balance	1,445,308	388,641

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, 2007

	2007				2006
	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	5,785,373	5,785,373	13,119,621	3,038,421	2,279,884
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	859,529	859,529	1,015,079	842,679	634,676
Investment Earnings	1,479	1,479	0	0	0
Miscellaneous	58,011	58,011	108,500	108,500	55,326
Total Revenues	6,704,392	6,704,392	14,243,200	3,989,600	2,969,886
EXPENDITURES:					
Development:					
Salaries	1,945,899	1,945,899	3,946,349	2,586,007	1,697,702
Fringe Benefits	496,726	496,726	563,830	517,070	433,737
Commodities	150,565	150,565	408,862	247,390	84,377
Services	3,432,409	3,432,409	10,148,142	1,677,306	911,966
Capital Outlay	194,384	194,384	512,200	102,650	14,604
Total Expenditures	6,219,983	6,219,983	15,579,383	5,130,423	3,142,386
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	484,409	484,409	(1,336,183)	(1,140,823)	(172,500)
OTHER FINANCING SOURCES (USES):					
Transfers In	767,613	497,280	693,198	660,628	437,578
Transfers Out	(327,171)	(327,171)	(467,360)	(347,000)	(254,021)
Net Other Financing Sources (Uses)	440,442	170,109	225,838	313,628	183,557
NET CHANGE IN FUND BALANCE	924,851	654,518	(1,110,345)	(827,195)	11,057
FUND BALANCE (DEFICIT)—Beginning of Year	14,023	(274,211)	(274,211)	(274,211)	2,966
FUND BALANCE (DEFICIT)—End of Year	938,874	380,307	(1,384,556)	(1,101,406)	14,023
Revenues/Sources Conversion to GAAP Basis		270,333			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		288,234			
GAAP Basis Fund Balance (Deficit)		938,874			

COUNTY OF CHAMPAIGN, ILLINOIS
 REGIONAL PLANNING COMMISSION ECONOMIC DEVELOPMENT LOAN FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

<u>ASSETS</u>	<u>2007</u>	<u>2006</u>
Cash	\$16,916	\$473,516
Investments	1,100,000	2,300,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Program Loans--Current Portion	399,513	304,109
Accrued Interest	16,134	22,547
Other	0	0
Due From Other Funds	4,375	142,840
Program Loans Receivable--Long Term Portion	<u>4,224,360</u>	<u>2,693,826</u>
 Total Assets	 <u><u>5,761,298</u></u>	 <u><u>5,936,838</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	12,911	31,911
Funds Held For Others	0	0
Deferred Revenues	0	0
Advances from Other Funds	<u>255,000</u>	<u>221,609</u>
 Total Liabilities	 <u>267,911</u>	 <u>253,520</u>
 FUND BALANCE (DEFICIT):		
Reserved for Long Term Receivables	4,224,360	2,693,826
Unreserved, Undesignated	<u>1,269,027</u>	<u>2,989,492</u>
 Total Fund Balance (Deficit)	 <u>5,493,387</u>	 <u>5,683,318</u>
 Total Liabilities and Fund Balance	 <u><u>5,761,298</u></u>	 <u><u>5,936,838</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, 2007

	2007				2006
	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	50,847	50,847	85,000	85,000	51,585
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	168,191	168,191	102,000	102,000	98,309
Investment Earnings	128,837	128,837	120,000	120,000	138,083
Miscellaneous	14,787	14,787	0	0	0
Total Revenues	362,662	362,662	307,000	307,000	287,977
EXPENDITURES:					
Development:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	25,000	25,000	36,456
Bad Debts	92,666	92,666	136,000	71,000	6,770
Capital Outlay	0	0	0	0	0
Total Expenditures	92,666	92,666	161,000	96,000	43,226
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	269,996	269,996	146,000	211,000	244,751
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(459,927)	(459,927)	(504,570)	(237,000)	(201,480)
Net Other Financing Sources (Uses)	(459,927)	(459,927)	(504,570)	(237,000)	(201,480)
NET CHANGE IN FUND BALANCE	(189,931)	(189,931)	(358,570)	(26,000)	43,271
FUND BALANCE (DEFICIT)--Beginning of Year	5,683,318	5,683,318	5,683,318	5,683,318	5,640,047
FUND BALANCE (DEFICIT)--End of Year	5,493,387	5,493,387	5,324,748	5,657,318	5,683,318
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)		5,493,387			

COUNTY OF CHAMPAIGN, ILLINOIS
GEOGRAPHIC INFORMATION SYSTEM FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2007 and 2006

<u>ASSETS</u>	<u>2007</u>	<u>2006</u>
Cash	\$106,168	\$74,173
Investments	450,000	450,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	6,353	0
Other	0	0
Due From Other Funds	<u>22,043</u>	<u>24,114</u>
Total Assets	<u><u>584,564</u></u>	<u><u>548,287</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	29,760	0
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
Total Liabilities	<u>29,760</u>	<u>0</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>554,804</u>	<u>548,287</u>
Total Fund Balance (Deficit)	<u>554,804</u>	<u>548,287</u>
Total Liabilities and Fund Balance	<u><u>584,564</u></u>	<u><u>548,287</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, 2007

	2007				2006
	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	304,018	304,018	330,000	330,000	319,724
Investment Earnings	27,566	27,566	17,500	17,500	23,392
Miscellaneous	0	0	0	0	0
Total Revenues	331,584	331,584	347,500	347,500	343,116
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	275,867	275,867	411,930	261,930	253,556
Capital Outlay	0	0	7,500	7,500	17,620
Total Expenditures	275,867	275,867	419,430	269,430	271,176
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	55,717	55,717	(71,930)	78,070	71,940
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(49,200)	(49,200)	(60,215)	(60,215)	(22,911)
Net Other Financing Sources (Uses)	(49,200)	(49,200)	(60,215)	(60,215)	(22,911)
NET CHANGE IN FUND BALANCE	6,517	6,517	(132,145)	17,855	49,029
FUND BALANCE (DEFICIT)—Beginning of Year	548,287	548,287	548,287	548,287	499,258
FUND BALANCE (DEFICIT)—End of Year	554,804	554,804	416,142	566,142	548,287
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)		554,804			

COUNTY OF CHAMPAIGN, ILLINOIS
 WORKING CASH FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$11,452	\$8,804
Investments	385,000	388,000
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	396,452	396,804
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	18,738	19,090
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	18,738	19,090
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	377,714	377,714
Total Fund Balance (Deficit)	377,714	377,714
Total Liabilities and Fund Balance	396,452	396,804

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, 2007

	2007				2006
	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	18,738	18,738	12,000	12,000	16,861
Miscellaneous	0	0	0	0	0
Total Revenues	18,738	18,738	12,000	12,000	16,861
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	18,738	18,738	12,000	12,000	16,861
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(18,738)	(18,738)	(18,738)	(12,000)	(19,090)
Net Other Financing Sources (Uses)	(18,738)	(18,738)	(18,738)	(12,000)	(19,090)
NET CHANGE IN FUND BALANCE	0	0	(6,738)	0	(2,229)
FUND BALANCE (DEFICIT)—Beginning of Year	377,714	377,714	377,714	377,714	379,943
FUND BALANCE (DEFICIT)—End of Year	377,714	377,714	370,976	377,714	377,714
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		377,714			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY CLERK DEATH CERTIFICATE SURCHARGE FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$438	\$768
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	438	768
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	206	768
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	206	768
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	232	0
Total Fund Balance (Deficit)	232	0
Total Liabilities and Fund Balance	438	768

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, 2007

	2007				2006
	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	2,492	2,492	4,000	4,000	2,476
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	2,492	2,492	4,000	4,000	2,476
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	2,260	2,260	4,000	4,000	2,588
Capital Outlay	0	0	0	0	0
Total Expenditures	2,260	2,260	4,000	4,000	2,588
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	232	232	0	0	(112)
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	232	232	0	0	(112)
FUND BALANCE (DEFICIT)--Beginning of Year	0	0	0	0	112
FUND BALANCE (DEFICIT)--End of Year	232	232	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)		232			

COUNTY OF CHAMPAIGN, ILLINOIS
 RECORDER'S AUTOMATION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

<u>ASSETS</u>	<u>2007</u>	<u>2006</u>
Cash	\$269,887	\$228,839
Investments	350,000	350,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	4,840	0
Other	0	0
Due From Other Funds	<u>17,862</u>	<u>12,130</u>
Total Assets	<u><u>642,589</u></u>	<u><u>590,969</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	2,030	1,784
Accounts Payable	2,946	4,585
Intergovernmental Payable	0	0
Due To Other Funds	1,385	288
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
Total Liabilities	<u>6,361</u>	<u>6,657</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>636,228</u>	<u>584,312</u>
Total Fund Balance (Deficit)	<u>636,228</u>	<u>584,312</u>
Total Liabilities and Fund Balance	<u><u>642,589</u></u>	<u><u>590,969</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, 2007

	2007				2006
	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	151,724	151,724	90,000	90,000	145,217
Investment Earnings	28,489	28,489	18,000	18,000	25,423
Miscellaneous	66,783	66,783	50,000	50,000	16,389
Total Revenues	<u>246,996</u>	<u>246,996</u>	<u>158,000</u>	<u>158,000</u>	<u>187,029</u>
EXPENDITURES:					
General Government:					
Salaries	54,236	54,236	54,522	54,522	50,009
Fringe Benefits	14,669	14,669	19,669	19,669	13,571
Commodities	8,148	8,148	12,350	21,350	2,262
Services	79,267	79,267	108,010	89,010	53,837
Capital Outlay	38,760	38,760	40,000	50,000	51,517
Total Expenditures	<u>195,080</u>	<u>195,080</u>	<u>234,551</u>	<u>234,551</u>	<u>171,196</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>51,916</u>	<u>51,916</u>	<u>(76,551)</u>	<u>(76,551)</u>	<u>15,833</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	51,916	51,916	(76,551)	(76,551)	15,833
FUND BALANCE (DEFICIT)--Beginning of Year	<u>584,312</u>	<u>584,312</u>	<u>584,312</u>	<u>584,312</u>	<u>568,479</u>
FUND BALANCE (DEFICIT)--End of Year	<u>636,228</u>	<u>636,228</u>	<u>507,761</u>	<u>507,761</u>	<u>584,312</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>636,228</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
 TAX SALE AUTOMATION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$58,835	\$30,044
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	135
Due From Other Funds	0	23,715
Total Assets	58,835	53,894
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	1,916
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	0	1,916
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	58,835	51,978
Total Fund Balance (Deficit)	58,835	51,978
Total Liabilities and Fund Balance	58,835	53,894

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, 2007

	2007				2006
	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	25,977	25,977	20,600	20,600	28,091
Investment Earnings	2,401	2,401	1,700	1,700	2,111
Miscellaneous	0	0	0	0	250
Total Revenues	28,378	28,378	22,300	22,300	30,452
EXPENDITURES:					
General Government:					
Salaries	4,109	4,109	9,000	9,000	5,995
Fringe Benefits	466	466	1,071	1,071	708
Commodities	1,140	1,140	1,570	2,000	1,706
Services	12,342	12,342	12,421	9,200	11,222
Capital Outlay	3,464	3,464	4,209	3,000	3,992
Total Expenditures	21,521	21,521	28,271	24,271	23,623
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	6,857	6,857	(5,971)	(1,971)	6,829
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	6,857	6,857	(5,971)	(1,971)	6,829
FUND BALANCE (DEFICIT)—Beginning of Year	51,978	51,978	51,978	51,978	45,149
FUND BALANCE (DEFICIT)—End of Year	58,835	58,835	46,007	50,007	51,978
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		58,835			

COUNTY OF CHAMPAIGN, ILLINOIS
PROPERTY TAX INTEREST FEE FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2007 and 2006

<u>ASSETS</u>	<u>2007</u>	<u>2006</u>
Cash	\$62,487	\$46,072
Investments	100,000	100,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
 Total Assets	 <u><u>162,487</u></u>	 <u><u>146,072</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	62,000	0
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
 Total Liabilities	 <u>62,000</u>	 <u>0</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>100,487</u>	<u>146,072</u>
 Total Fund Balance (Deficit)	 <u>100,487</u>	 <u>146,072</u>
 Total Liabilities and Fund Balance	 <u><u>162,487</u></u>	 <u><u>146,072</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, 2007

	2007				2006
	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	48,360	48,360	36,000	36,000	42,600
Investment Earnings	8,055	8,055	5,000	5,000	3,754
Miscellaneous	0	0	0	0	0
Total Revenues	56,415	56,415	41,000	41,000	46,354
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	56,415	56,415	41,000	41,000	46,354
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(102,000)	(102,000)	(102,000)	(40,000)	(12,500)
Net Other Financing Sources (Uses)	(102,000)	(102,000)	(102,000)	(40,000)	(12,500)
NET CHANGE IN FUND BALANCE	(45,585)	(45,585)	(61,000)	1,000	33,854
FUND BALANCE (DEFICIT)—Beginning of Year	146,072	146,072	146,072	146,072	112,218
FUND BALANCE (DEFICIT)—End of Year	100,487	100,487	85,072	147,072	146,072
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		100,487			

COUNTY OF CHAMPAIGN, ILLINOIS
ELECTION ASSISTANCE / ACCESSIBILITY GRANT FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$13,297	\$136,208
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	12,412	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	25,709	136,208
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	2,383	107,020
Intergovernmental Payable	0	0
Due To Other Funds	0	10,173
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	2,383	117,193
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	23,326	19,015
Total Fund Balance (Deficit)	23,326	19,015
Total Liabilities and Fund Balance	25,709	136,208

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, 2007

	2007				2006
	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	18,812	18,812	0	0	1,215,106
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	855	855	0	0	8,048
Miscellaneous	0	0	0	0	0
Total Revenues	19,667	19,667	0	0	1,223,154
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	2,383	2,383	3,040	10,000	116,828
Services	12,973	12,973	13,350	0	51,384
Capital Outlay	0	0	12,610	0	1,083,215
Total Expenditures	15,356	15,356	29,000	10,000	1,251,427
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	4,311	4,311	(29,000)	(10,000)	(28,273)
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	4,311	4,311	(29,000)	(10,000)	(28,273)
FUND BALANCE (DEFICIT)—Beginning of Year	19,015	19,015	19,015	19,015	47,288
FUND BALANCE (DEFICIT)—End of Year	23,326	23,326	(9,985)	9,015	19,015
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)		23,326			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY CLERK'S AUTOMATION FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2007 and 2006

<u>ASSETS</u>	<u>2007</u>	<u>2006</u>
Cash	\$96,300	\$94,252
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>96,300</u>	 <u>94,252</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	561	286
Accounts Payable	1,041	547
Intergovernmental Payable	0	0
Due To Other Funds	171	47
Funds Held For Others	0	0
Deferred Revenues	0	0
 Total Liabilities	 <u>1,773</u>	 <u>880</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>94,527</u>	<u>93,372</u>
 Total Fund Balance (Deficit)	 <u>94,527</u>	 <u>93,372</u>
 Total Liabilities and Fund Balance	 <u>96,300</u>	 <u>94,252</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, 2007

	2007				2006
	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	26,322	26,322	20,000	20,000	26,446
Investment Earnings	4,019	4,019	3,000	3,000	4,022
Miscellaneous	7,286	7,286	10,000	10,000	7,366
Total Revenues	37,627	37,627	33,000	33,000	37,834
EXPENDITURES:					
General Government:					
Salaries	7,900	7,900	15,524	15,524	11,538
Fringe Benefits	1,274	1,274	2,881	2,881	1,757
Commodities	26,318	26,318	34,500	16,000	9,592
Services	980	980	16,500	18,000	4,378
Capital Outlay	0	0	3,000	20,000	7,141
Total Expenditures	36,472	36,472	72,405	72,405	34,406
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,155	1,155	(39,405)	(39,405)	3,428
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	1,155	1,155	(39,405)	(39,405)	3,428
FUND BALANCE (DEFICIT)—Beginning of Year	93,372	93,372	93,372	93,372	89,944
FUND BALANCE (DEFICIT)—End of Year	94,527	94,527	53,967	53,967	93,372
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)		94,527			

COUNTY OF CHAMPAIGN, ILLINOIS
SOLID WASTE MANAGEMENT FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2007 and 2006

<u>ASSETS</u>	<u>2007</u>	<u>2006</u>
Cash	\$72,306	\$73,349
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>72,306</u></u>	<u><u>73,349</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>72,306</u>	<u>73,349</u>
Total Fund Balance (Deficit)	<u>72,306</u>	<u>73,349</u>
Total Liabilities and Fund Balance	<u><u>72,306</u></u>	<u><u>73,349</u></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, 2007

	2007				2006
	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	953	953	1,150	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	1,400	1,400	1,500	1,500	1,550
Charges for Services	0	0	0	0	0
Investment Earnings	3,042	3,042	3,500	3,500	3,394
Miscellaneous	0	0	0	0	0
Total Revenues	5,395	5,395	6,150	5,000	4,944
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	719	719	719	500	312
Services	3,227	3,227	4,156	2,675	632
Capital Outlay	0	0	0	0	0
Total Expenditures	3,946	3,946	4,875	3,175	944
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,449	1,449	1,275	1,825	4,000
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(2,492)	(2,492)	(3,500)	(3,500)	(3,097)
Net Other Financing Sources (Uses)	(2,492)	(2,492)	(3,500)	(3,500)	(3,097)
NET CHANGE IN FUND BALANCE	(1,043)	(1,043)	(2,225)	(1,675)	903
FUND BALANCE (DEFICIT)—Beginning of Year	73,349	73,349	73,349	73,349	72,446
FUND BALANCE (DEFICIT)—End of Year	72,306	72,306	71,124	71,674	73,349
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)		72,306			

COUNTY OF CHAMPAIGN, ILLINOIS
ANIMAL CONTROL FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$76,289	\$95,964
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	26,112	912
Accrued Interest	0	0
Other	549	1,275
Due From Other Funds	0	0
Total Assets	102,950	98,151
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	8,995	7,584
Accounts Payable	9,605	16,805
Intergovernmental Payable	0	0
Due To Other Funds	31,235	19,875
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	49,835	44,264
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	53,115	53,887
Total Fund Balance (Deficit)	53,115	53,887
Total Liabilities and Fund Balance	102,950	98,151

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, 2007

	2007				2006
	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	198,545	198,545	191,431	191,431	198,057
Fines & Forfeitures	7,008	7,008	5,000	5,000	4,245
Licenses & Permits	210,405	210,405	217,000	217,000	202,057
Charges for Services	47,955	47,955	52,150	52,150	40,923
Investment Earnings	3,503	3,503	2,500	2,500	2,854
Miscellaneous	393	393	0	0	10,109
Total Revenues	467,809	467,809	468,081	468,081	458,245
EXPENDITURES:					
Justice & Public Safety:					
Salaries	237,473	237,473	252,879	252,879	247,289
Fringe Benefits	86,765	86,765	104,150	104,150	74,848
Commodities	52,407	52,407	59,093	65,150	64,057
Services	62,855	62,855	76,942	70,100	67,051
Capital Outlay	6,497	6,497	7,770	2,000	7,244
Total Expenditures	445,997	445,997	500,834	494,279	460,489
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	21,812	21,812	(32,753)	(26,198)	(2,244)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(22,584)	(22,584)	(22,584)	(22,584)	0
Net Other Financing Sources (Uses)	(22,584)	(22,584)	(22,584)	(22,584)	0
NET CHANGE IN FUND BALANCE	(772)	(772)	(55,337)	(48,782)	(2,244)
FUND BALANCE (DEFICIT)—Beginning of Year	53,887	53,887	53,887	53,887	56,131
FUND BALANCE (DEFICIT)—End of Year	53,115	53,115	(1,450)	5,105	53,887
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)		53,115			

COUNTY OF CHAMPAIGN, ILLINOIS
LAW LIBRARY FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$138,061	\$117,783
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	138,061	117,783
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	384	336
Accounts Payable	3,226	4,772
Intergovernmental Payable	0	0
Due To Other Funds	185	55
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	3,795	5,163
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	134,266	112,620
Total Fund Balance (Deficit)	134,266	112,620
Total Liabilities and Fund Balance	138,061	117,783

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, 2007

	2007				2006
	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	78,204	78,204	66,000	66,000	67,740
Investment Earnings	4,748	4,748	225	225	4,410
Miscellaneous	0	0	0	0	20
Total Revenues	<u>82,952</u>	<u>82,952</u>	<u>66,225</u>	<u>66,225</u>	<u>72,170</u>
EXPENDITURES:					
Justice & Public Safety:					
Salaries	9,931	9,931	9,931	9,741	9,740
Fringe Benefits	1,656	1,656	3,276	3,466	1,558
Commodities	35,657	35,657	35,699	39,030	33,859
Services	132	132	150	750	150
Capital Outlay	3,930	3,930	3,931	0	0
Total Expenditures	<u>51,306</u>	<u>51,306</u>	<u>52,987</u>	<u>52,987</u>	<u>45,307</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>31,646</u>	<u>31,646</u>	<u>13,238</u>	<u>13,238</u>	<u>26,863</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(10,000)	(10,000)	(10,000)	(10,000)	0
Net Other Financing Sources (Uses)	<u>(10,000)</u>	<u>(10,000)</u>	<u>(10,000)</u>	<u>(10,000)</u>	<u>0</u>
NET CHANGE IN FUND BALANCE	21,646	21,646	3,238	3,238	26,863
FUND BALANCE (DEFICIT)—Beginning of Year	<u>112,620</u>	<u>112,620</u>	<u>112,620</u>	<u>112,620</u>	<u>85,757</u>
FUND BALANCE (DEFICIT)—End of Year	<u>134,266</u>	<u>134,266</u>	<u>115,858</u>	<u>115,858</u>	<u>112,620</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>134,266</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
PUBLIC SAFETY SALES TAX FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$331,776	\$51,404
Investments	5,755,000	5,555,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	371,569	354,751
Accrued Interest	60,722	65,544
Other	0	0
Due From Other Funds	31,200	0
Total Assets	6,550,267	6,026,699
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	858,900	722,519
Funds Held For Others	21,657	0
Deferred Revenues	0	0
Total Liabilities	880,557	722,519
 FUND BALANCE (DEFICIT):		
Reserved for Debt Service	1,308,700	1,195,898
Unreserved, Undesignated	4,361,010	4,108,282
Total Fund Balance (Deficit)	5,669,710	5,304,180
 Total Liabilities and Fund Balance	6,550,267	6,026,699

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, 2007

	2007				2006
	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	4,325,591	4,325,591	4,399,167	4,399,167	4,220,430
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	227,348	227,348	125,000	125,000	201,488
Miscellaneous	1,112	1,112	0	0	1,521
Total Revenues	4,554,051	4,554,051	4,524,167	4,524,167	4,423,439
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	34	34	34	0	0
Services	238,476	238,476	566,624	491,387	258,250
Capital Outlay	0	0	0	0	0
Debt Service:					
Principal Retirement	393,725	393,725	443,726	443,591	750,505
Interest & Fiscal Charges	1,367,916	1,367,916	1,367,919	1,365,477	1,370,958
Total Expenditures	2,000,151	2,000,151	2,378,303	2,300,455	2,379,713
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,553,900	2,553,900	2,145,864	2,223,712	2,043,726
OTHER FINANCING SOURCES (USES):					
Transfers In	93,600	93,600	93,600	93,600	53,000
Transfers Out	(2,281,970)	(2,281,970)	(2,383,322)	(2,172,300)	(1,963,414)
Net Other Financing Sources (Uses)	(2,188,370)	(2,188,370)	(2,289,722)	(2,078,700)	(1,910,414)
NET CHANGE IN FUND BALANCE	365,530	365,530	(143,858)	145,012	133,312
FUND BALANCE (DEFICIT)--Beginning of Year	5,304,180	5,304,180	5,304,180	5,304,180	5,170,868
FUND BALANCE (DEFICIT)--End of Year	5,669,710	5,669,710	5,160,322	5,449,192	5,304,180
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)		5,669,710			

COUNTY OF CHAMPAIGN, ILLINOIS
 DELINQUENCY PREVENTION GRANTS FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

<u>ASSETS</u>	<u>2007</u>	<u>2006</u>
Cash	\$113,636	\$101,736
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>113,636</u>	<u>101,736</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>113,636</u>	<u>101,736</u>
Total Fund Balance (Deficit)	<u>113,636</u>	<u>101,736</u>
Total Liabilities and Fund Balance	<u>113,636</u>	<u>101,736</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, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	2,277	2,277	0	0	3,048
Miscellaneous	0	0	0	0	0
Total Revenues	<u>2,277</u>	<u>2,277</u>	<u>0</u>	<u>0</u>	<u>3,048</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	201,399	201,399	213,008	213,008	80,795
Capital Outlay	0	0	0	0	0
Total Expenditures	<u>201,399</u>	<u>201,399</u>	<u>213,008</u>	<u>213,008</u>	<u>80,795</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(199,122)</u>	<u>(199,122)</u>	<u>(213,008)</u>	<u>(213,008)</u>	<u>(77,747)</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	211,022	211,022	213,008	213,008	179,483
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	<u>211,022</u>	<u>211,022</u>	<u>213,008</u>	<u>213,008</u>	<u>179,483</u>
NET CHANGE IN FUND BALANCE	11,900	11,900	0	0	101,736
FUND BALANCE (DEFICIT)—Beginning of Year	<u>101,736</u>	<u>101,736</u>	<u>101,736</u>	<u>101,736</u>	<u>0</u>
FUND BALANCE (DEFICIT)—End of Year	<u><u>113,636</u></u>	<u><u>113,636</u></u>	<u><u>101,736</u></u>	<u><u>101,736</u></u>	<u><u>101,736</u></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><u>113,636</u></u>			

COUNTY OF CHAMPAIGN, ILLINOIS
SHERIFF DRUG FORFEITURES FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$88,991	\$62,813
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	1,000
Due From Other Funds	0	515
Total Assets	88,991	64,328
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	344	1,977
Intergovernmental Payable	2,529	2,529
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	2,873	4,506
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	86,118	59,822
Total Fund Balance (Deficit)	86,118	59,822
Total Liabilities and Fund Balance	88,991	64,328

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, 2007

	2007				2006
	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	36,405	36,405	15,000	15,000	30,429
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	3,496	3,496	450	450	1,791
Miscellaneous	0	0	0	0	4,715
Total Revenues	39,901	39,901	15,450	15,450	36,935
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	6,060
Services	13,605	13,605	37,500	37,500	11,731
Capital Outlay	0	0	0	0	1,101
Total Expenditures	13,605	13,605	37,500	37,500	18,892
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	26,296	26,296	(22,050)	(22,050)	18,043
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	19,841
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	19,841
NET CHANGE IN FUND BALANCE	26,296	26,296	(22,050)	(22,050)	37,884
FUND BALANCE (DEFICIT)—Beginning of Year	59,822	59,822	59,822	59,822	21,938
FUND BALANCE (DEFICIT)—End of Year	86,118	86,118	37,772	37,772	59,822
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)		86,118			

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT'S AUTOMATION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

<u>ASSETS</u>	<u>2007</u>	<u>2006</u>
Cash	\$244,555	\$181,630
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>0</u>	<u>64,739</u>
Total Assets	<u><u>394,555</u></u>	<u><u>396,369</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	1,589
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	53,388	22,993
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
Total Liabilities	<u>53,388</u>	<u>24,582</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>341,167</u>	<u>371,787</u>
Total Fund Balance (Deficit)	<u>341,167</u>	<u>371,787</u>
Total Liabilities and Fund Balance	<u><u>394,555</u></u>	<u><u>396,369</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, 2007

	2007				2006
	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	177,176	177,176	160,000	160,000	161,991
Investment Earnings	17,308	17,308	9,500	9,500	11,416
Miscellaneous	0	0	0	0	0
Total Revenues	194,484	194,484	169,500	169,500	173,407
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	46,080
Fringe Benefits	0	0	0	0	7,419
Commodities	20,539	20,539	21,689	1,150	796
Services	111,249	111,249	140,153	141,263	111,826
Capital Outlay	62,116	62,116	178,471	197,900	0
Total Expenditures	193,904	193,904	340,313	340,313	166,121
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	580	580	(170,813)	(170,813)	7,286
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	64,739
Transfers Out	(31,200)	(31,200)	(31,200)	(31,200)	0
Net Other Financing Sources (Uses)	(31,200)	(31,200)	(31,200)	(31,200)	64,739
NET CHANGE IN FUND BALANCE	(30,620)	(30,620)	(202,013)	(202,013)	72,025
FUND BALANCE (DEFICIT)--Beginning of Year	371,787	371,787	371,787	371,787	299,762
FUND BALANCE (DEFICIT)--End of Year	341,167	341,167	169,774	169,774	371,787
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		341,167			

COUNTY OF CHAMPAIGN, ILLINOIS
CHILD SUPPORT SERVICES FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2007 and 2006

<u>ASSETS</u>	<u>2007</u>	<u>2006</u>
Cash	\$237,752	\$184,653
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>462,752</u></u>	<u><u>409,653</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	730
Accounts Payable	43	3,573
Intergovernmental Payable	0	0
Due To Other Funds	3,780	4,391
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
Total Liabilities	<u>3,823</u>	<u>8,694</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>458,929</u>	<u>400,959</u>
Total Fund Balance (Deficit)	<u>458,929</u>	<u>400,959</u>
Total Liabilities and Fund Balance	<u><u>462,752</u></u>	<u><u>409,653</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, 2007

	2007				2006
	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	58,746	58,746	55,000	55,000	61,895
Investment Earnings	21,651	21,651	14,000	14,000	15,891
Miscellaneous	0	0	0	0	0
Total Revenues	80,397	80,397	69,000	69,000	77,786
EXPENDITURES:					
Justice & Public Safety:					
Salaries	11,545	11,545	25,061	25,061	19,048
Fringe Benefits	5,975	5,975	9,779	9,779	7,923
Commodities	73	73	10,800	10,800	4,205
Services	4,834	4,834	22,950	22,950	13,108
Capital Outlay	0	0	15,000	15,000	0
Total Expenditures	22,427	22,427	83,590	83,590	44,284
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	57,970	57,970	(14,590)	(14,590)	33,502
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	57,970	57,970	(14,590)	(14,590)	33,502
FUND BALANCE (DEFICIT)—Beginning of Year	400,959	400,959	400,959	400,959	367,457
FUND BALANCE (DEFICIT)—End of Year	458,929	458,929	386,369	386,369	400,959
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)		458,929			

COUNTY OF CHAMPAIGN, ILLINOIS
 PROBATION SERVICES FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

<u>ASSETS</u>	<u>2007</u>	<u>2006</u>
Cash	\$61,066	\$211,061
Investments	800,000	600,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	8,692	7,095
Other	26	0
Due From Other Funds	<u>0</u>	<u>0</u>
 Total Assets	 <u><u>869,784</u></u>	 <u><u>818,156</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	13,810	14,673
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>13,810</u>	 <u>14,673</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>855,974</u>	<u>803,483</u>
 Total Fund Balance (Deficit)	 <u>855,974</u>	 <u>803,483</u>
 Total Liabilities and Fund Balance	 <u><u>869,784</u></u>	 <u><u>818,156</u></u>

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, 2007

	2007				2006
	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	14,810
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	292,625	292,625	240,000	240,000	258,417
Investment Earnings	44,275	44,275	20,000	20,000	35,714
Miscellaneous	2,099	2,099	0	0	0
Total Revenues	338,999	338,999	260,000	260,000	308,941
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	36,276	36,276	53,710	52,700	36,656
Services	89,314	89,314	142,330	144,600	93,947
Capital Outlay	8,384	8,384	15,000	15,000	0
Total Expenditures	133,974	133,974	211,040	212,300	130,603
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	205,025	205,025	48,960	47,700	178,338
OTHER FINANCING SOURCES (USES):					
Transfers In	79	79	0	0	0
Transfers Out	(152,613)	(152,613)	(152,660)	(151,400)	(65,807)
Net Other Financing Sources (Uses)	(152,534)	(152,534)	(152,660)	(151,400)	(65,807)
NET CHANGE IN FUND BALANCE	52,491	52,491	(103,700)	(103,700)	112,531
FUND BALANCE (DEFICIT)--Beginning of Year	803,483	803,483	803,483	803,483	690,952
FUND BALANCE (DEFICIT)--End of Year	855,974	855,974	699,783	699,783	803,483
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)		855,974			

COUNTY OF CHAMPAIGN, ILLINOIS
STATE'S ATTORNEY DRUG FORFEITURES FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$29,094	\$31,550
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	29,094	31,550
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	42	45
Intergovernmental Payable	0	0
Due To Other Funds	25,500	27,866
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	25,542	27,911
FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	3,552	3,639
Total Fund Balance (Deficit)	3,552	3,639
Total Liabilities and Fund Balance	29,094	31,550

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, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	25,438	25,438	26,700	20,000	29,313
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	717	717	0	0	794
Miscellaneous	0	0	0	0	0
Total Revenues	26,155	26,155	26,700	20,000	30,107
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	27,866
Fringe Benefits	0	0	0	0	0
Commodities	100	100	100	0	0
Services	642	642	1,100	1,200	641
Capital Outlay	0	0	0	0	0
Total Expenditures	742	742	1,200	1,200	28,507
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	25,413	25,413	25,500	18,800	1,600
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(25,500)	(25,500)	(25,500)	(18,800)	0
Net Other Financing Sources (Uses)	(25,500)	(25,500)	(25,500)	(18,800)	0
NET CHANGE IN FUND BALANCE	(87)	(87)	0	0	1,600
FUND BALANCE (DEFICIT)—Beginning of Year	3,639	3,639	3,639	3,639	2,039
FUND BALANCE (DEFICIT)—End of Year	3,552	3,552	3,639	3,639	3,639
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)		3,552			

COUNTY OF CHAMPAIGN, ILLINOIS
 COURTHOUSE MUSEUM FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

<u>ASSETS</u>	<u>2007</u>	<u>2006</u>
Cash	\$1,254	\$31,204
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>1,254</u></u>	<u><u>31,204</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	30,000
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>30,000</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>1,254</u>	<u>1,204</u>
Total Fund Balance (Deficit)	<u>1,254</u>	<u>1,204</u>
Total Liabilities and Fund Balance	<u><u>1,254</u></u>	<u><u>31,204</u></u>

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, 2007

	2007				2006
	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	50	50	1,500	1,500	1,174
Miscellaneous	0	0	0	0	15,000
Total Revenues	<u>50</u>	<u>50</u>	<u>1,500</u>	<u>1,500</u>	<u>16,174</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	0	0	0	0	30,000
Capital Outlay	0	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>30,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>50</u>	<u>50</u>	<u>1,500</u>	<u>1,500</u>	<u>(13,826)</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	50	50	1,500	1,500	(13,826)
FUND BALANCE (DEFICIT)—Beginning of Year	<u>1,204</u>	<u>1,204</u>	<u>1,204</u>	<u>1,204</u>	<u>15,030</u>
FUND BALANCE (DEFICIT)—End of Year	<u>1,254</u>	<u>1,254</u>	<u>2,704</u>	<u>2,704</u>	<u>1,204</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>1,254</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
 CIRCUIT CLERK OPERATIONS AND ADMINISTRATION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$958	\$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	958	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	958	0
Total Fund Balance (Deficit)	958	0
Total Liabilities and Fund Balance	958	0

COUNTY OF CHAMPAIGN, ILLINOIS
 CIRCUIT CLERK OPERATIONS AND ADMINISTRATION FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	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	949	949	0	0	0
Investment Earnings	9	9	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	958	958	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	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	958	958	0	0	0
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	958	958	0	0	0
FUND BALANCE (DEFICIT)—Beginning of Year	0	0	0	0	0
FUND BALANCE (DEFICIT)—End of Year	958	958	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)		958			

COUNTY OF CHAMPAIGN, ILLINOIS
 JAIL COMMISSARY FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$257,606	\$244,311
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	1,351
Due From Other Funds	0	0
Total Assets	257,606	245,662
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	720	923
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	720	923
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	256,886	244,739
Total Fund Balance (Deficit)	256,886	244,739
Total Liabilities and Fund Balance	257,606	245,662

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, 2007

	2007				2006
	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	10,499	10,499	4,000	4,000	10,735
Miscellaneous	101,439	101,439	86,000	86,000	86,478
Total Revenues	111,938	111,938	90,000	90,000	97,213
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	2,340	0	0
Fringe Benefits	0	0	0	0	0
Commodities	76,636	76,636	78,162	70,950	71,230
Services	1,917	1,917	1,918	3,930	7,622
Capital Outlay	22,498	22,498	22,503	0	0
Total Expenditures	101,051	101,051	104,923	74,880	78,852
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	10,887	10,887	(14,923)	15,120	18,361
OTHER FINANCING SOURCES (USES):					
Transfers In	1,260	1,260	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	1,260	1,260	0	0	0
NET CHANGE IN FUND BALANCE	12,147	12,147	(14,923)	15,120	18,361
FUND BALANCE (DEFICIT)--Beginning of Year	244,739	244,739	244,739	244,739	226,378
FUND BALANCE (DEFICIT)--End of Year	256,886	256,886	229,816	259,859	244,739
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)		256,886			

COUNTY OF CHAMPAIGN, ILLINOIS
ARRESTEES' MEDICAL COSTS FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$72,236	\$39,522
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	72,236	39,522
 <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	72,236	39,522
Total Fund Balance (Deficit)	72,236	39,522
Total Liabilities and Fund Balance	72,236	39,522

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, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	31,732	31,732	22,200	22,200	26,872
Investment Earnings	2,246	2,246	850	850	1,190
Miscellaneous	0	0	0	0	0
Total Revenues	33,978	33,978	23,050	23,050	28,062
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	22,200	7,354
Services	1,264	1,264	22,200	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	1,264	1,264	22,200	22,200	7,354
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	32,714	32,714	850	850	20,708
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	32,714	32,714	850	850	20,708
FUND BALANCE (DEFICIT)—Beginning of Year	39,522	39,522	39,522	39,522	18,814
FUND BALANCE (DEFICIT)—End of Year	72,236	72,236	40,372	40,372	39,522
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)		72,236			

COUNTY OF CHAMPAIGN, ILLINOIS
 INTERAGENCY TASK FORCE FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

<u>ASSETS</u>	<u>2007</u>	<u>2006</u>
Cash	\$0	\$0
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
 Total Assets	 <u><u>0</u></u>	 <u><u>0</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>0</u>	<u>0</u>
 Total Fund Balance (Deficit)	 <u>0</u>	 <u>0</u>
 Total Liabilities and Fund Balance	 <u><u>0</u></u>	 <u><u>0</u></u>

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, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	0	0	736
Miscellaneous	0	0	0	0	0
Total Revenues	0	0	0	0	736
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	0	0	0	0	736
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	(19,841)
Net Other Financing Sources (Uses)	0	0	0	0	(19,841)
NET CHANGE IN FUND BALANCE	0	0	0	0	(19,105)
FUND BALANCE (DEFICIT)--Beginning of Year	0	0	0	0	19,105
FUND BALANCE (DEFICIT)--End of Year	0	0	0	0	0
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		0			

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT DOCUMENT STORAGE FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

<u>ASSETS</u>	<u>2007</u>	<u>2006</u>
Cash	\$389,115	\$360,726
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	<u>0</u>	<u>0</u>
 Total Assets	 <u>714,115</u>	 <u>685,726</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	2,319	2,312
Accounts Payable	39,417	3,779
Intergovernmental Payable	0	0
Due To Other Funds	1,981	1,108
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
 Total Liabilities	 <u>43,717</u>	 <u>7,199</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>670,398</u>	<u>678,527</u>
 Total Fund Balance (Deficit)	 <u>670,398</u>	 <u>678,527</u>
 Total Liabilities and Fund Balance	 <u>714,115</u>	 <u>685,726</u>

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, 2007

	2007				2006
	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	176,935	176,935	160,000	160,000	161,457
Investment Earnings	31,379	31,379	18,000	18,000	29,305
Miscellaneous	0	0	0	0	0
Total Revenues	208,314	208,314	178,000	178,000	190,762
EXPENDITURES:					
Justice & Public Safety:					
Salaries	57,176	57,176	94,072	94,072	56,798
Fringe Benefits	20,002	20,002	28,970	28,970	17,405
Commodities	728	728	3,550	4,050	1,246
Services	138,537	138,537	266,700	85,200	78,816
Capital Outlay	0	0	2,500	33,500	2,053
Total Expenditures	216,443	216,443	395,792	245,792	156,318
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(8,129)	(8,129)	(217,792)	(67,792)	34,444
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(8,129)	(8,129)	(217,792)	(67,792)	34,444
FUND BALANCE (DEFICIT)--Beginning of Year	678,527	678,527	678,527	678,527	644,083
FUND BALANCE (DEFICIT)--End of Year	670,398	670,398	460,735	610,735	678,527
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		670,398			

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT SERVICES DRUG FORFEITURES FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

<u>ASSETS</u>	<u>2007</u>	<u>2006</u>
Cash	\$1,926	\$1,853
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>1,926</u></u>	<u><u>1,853</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>1,926</u>	<u>1,853</u>
Total Fund Balance (Deficit)	<u>1,926</u>	<u>1,853</u>
Total Liabilities and Fund Balance	<u><u>1,926</u></u>	<u><u>1,853</u></u>

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, 2007

	2007				2006
	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	73	73	50	50	82
Miscellaneous	0	0	0	0	0
Total Revenues	73	73	550	550	82
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	2,400	2,400	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	2,400	2,400	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	73	73	(1,850)	(1,850)	82
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	73	73	(1,850)	(1,850)	82
FUND BALANCE (DEFICIT)—Beginning of Year	1,853	1,853	1,853	1,853	1,771
FUND BALANCE (DEFICIT)—End of Year	1,926	1,926	3	3	1,853
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)		1,926			

COUNTY OF CHAMPAIGN, ILLINOIS
 DOMESTIC VIOLENCE PROSECUTION GRANT FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$0	\$0
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	0	0
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	0	0
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	0	0
Total Fund Balance (Deficit)	0	0
Total Liabilities and Fund Balance	0	0

COUNTY OF CHAMPAIGN, ILLINOIS
 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, 2007

	2007				2006
	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	41,390
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	104
Miscellaneous	0	0	0	0	0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>41,494</u>
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	33,570
Fringe Benefits	0	0	0	0	10,959
Commodities	0	0	0	0	104
Services	0	0	0	0	3,041
Capital Outlay	0	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>47,674</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(6,180)</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	(5,402)
Net Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(5,402)</u>
NET CHANGE IN FUND BALANCE	0	0	0	0	(11,582)
FUND BALANCE (DEFICIT)—Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,582</u>
FUND BALANCE (DEFICIT)—End of Year	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		<u>0</u>			
GAAP Basis Fund Balance (Deficit)		<u><u>0</u></u>			

COUNTY OF CHAMPAIGN, ILLINOIS
VICTIM ADVOCACY GRANT FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2007 and 2006

<u>ASSETS</u>	<u>2007</u>	<u>2006</u>
Cash	\$3,869	\$1,980
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>3,869</u></u>	<u><u>1,980</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	1,567	1,370
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>1,567</u>	<u>1,370</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>2,302</u>	<u>610</u>
Total Fund Balance (Deficit)	<u>2,302</u>	<u>610</u>
Total Liabilities and Fund Balance	<u><u>3,869</u></u>	<u><u>1,980</u></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, 2007

	2007				2006
	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	36,234	36,234	34,209	34,209	42,629
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	24	24	0	0	29
Miscellaneous	0	0	0	0	0
Total Revenues	36,258	36,258	34,209	34,209	42,658
EXPENDITURES:					
Justice & Public Safety:					
Salaries	40,911	40,911	40,912	40,912	39,718
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	40,911	40,911	40,912	40,912	39,718
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(4,653)	(4,653)	(6,703)	(6,703)	2,940
OTHER FINANCING SOURCES (USES):					
Transfers In	6,345	6,345	7,200	7,200	5,166
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	6,345	6,345	7,200	7,200	5,166
NET CHANGE IN FUND BALANCE	1,692	1,692	497	497	8,106
FUND BALANCE (DEFICIT)--Beginning of Year	610	610	610	610	(7,496)
FUND BALANCE (DEFICIT)--End of Year	2,302	2,302	1,107	1,107	610
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)		2,302			

COUNTY OF CHAMPAIGN, ILLINOIS
 JUVENILE INTERVENTION SERVICES FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

<u>ASSETS</u>	<u>2007</u>	<u>2006</u>
Cash	\$22,621	\$22,081
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>22,621</u></u>	 <u><u>22,081</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>22,621</u>	<u>22,081</u>
 Total Fund Balance (Deficit)	 <u>22,621</u>	 <u>22,081</u>
 Total Liabilities and Fund Balance	 <u><u>22,621</u></u>	 <u><u>22,081</u></u>

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, 2007

	2007				2006
	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	935	935	0	0	990
Miscellaneous	0	0	0	0	0
Total Revenues	935	935	0	0	990
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	395	395	5,000	0	750
Capital Outlay	0	0	0	0	0
Total Expenditures	395	395	5,000	0	750
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	540	540	(5,000)	0	240
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	540	540	(5,000)	0	240
FUND BALANCE (DEFICIT)—Beginning of Year	22,081	22,081	22,081	22,081	21,841
FUND BALANCE (DEFICIT)—End of Year	22,621	22,621	17,081	22,081	22,081
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)		22,621			

COUNTY OF CHAMPAIGN, ILLINOIS
CHILD ADVOCACY CENTER FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$12,331	\$39,363
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	17,106	966
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	29,437	40,329
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	3,014	2,633
Accounts Payable	8,457	8,726
Intergovernmental Payable	0	0
Due To Other Funds	2,296	1,236
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	13,767	12,595
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	15,670	27,734
Total Fund Balance (Deficit)	15,670	27,734
Total Liabilities and Fund Balance	29,437	40,329

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, 2007

	2007				2006
	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	190,182	190,182	215,577	210,817	242,283
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	943	943	750	750	1,171
Miscellaneous	1,587	1,587	2,000	2,000	3,101
Total Revenues	192,712	192,712	218,327	213,567	246,555
EXPENDITURES:					
Justice & Public Safety:					
Salaries	78,673	78,673	78,673	78,673	79,011
Fringe Benefits	23,405	23,405	23,650	23,650	22,291
Commodities	2,787	2,787	4,757	4,600	4,406
Services	87,656	87,656	107,046	106,698	125,051
Capital Outlay	4,255	4,255	4,255	0	2,350
Total Expenditures	196,776	196,776	218,381	213,621	233,109
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(4,064)	(4,064)	(54)	(54)	13,446
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(8,000)	(8,000)	(8,000)	0	0
Net Other Financing Sources (Uses)	(8,000)	(8,000)	(8,000)	0	0
NET CHANGE IN FUND BALANCE	(12,064)	(12,064)	(8,054)	(54)	13,446
FUND BALANCE (DEFICIT)—Beginning of Year	27,734	27,734	27,734	27,734	14,288
FUND BALANCE (DEFICIT)—End of Year	15,670	15,670	19,680	27,680	27,734
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)		15,670			

COUNTY OF CHAMPAIGN, ILLINOIS
 JUVENILE INFORMATION SHARING SYSTEM GRANT FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$2,823	\$3,058
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	1,960
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	2,823	5,018
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	5,897
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	0	5,897
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	2,823	(879)
Total Fund Balance (Deficit)	2,823	(879)
Total Liabilities and Fund Balance	2,823	5,018

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, 2007

	2007				2006
	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	13,754	13,754	12,662	12,662	27,445
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	47	47	25	25	167
Miscellaneous	0	0	0	0	0
Total Revenues	13,801	13,801	12,687	12,687	27,612
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	1,403	1,403	1,405	0	1,679
Services	6,256	6,256	6,257	14,069	17,188
Capital Outlay	6,393	6,393	6,607	0	5,897
Total Expenditures	14,052	14,052	14,269	14,069	24,764
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(251)	(251)	(1,582)	(1,382)	2,848
OTHER FINANCING SOURCES (USES):					
Transfers In	3,953	3,953	1,407	1,407	2,384
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	3,953	3,953	1,407	1,407	2,384
NET CHANGE IN FUND BALANCE	3,702	3,702	(175)	25	5,232
FUND BALANCE (DEFICIT)--Beginning of Year	(879)	(879)	(879)	(879)	(6,111)
FUND BALANCE (DEFICIT)--End of Year	2,823	2,823	(1,054)	(854)	(879)
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)		2,823			

COUNTY OF CHAMPAIGN, ILLINOIS
 JUVENILE OFFENDER EQUIPMENT GRANT FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$0	\$453
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	453
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	0	0
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	0	453
Total Fund Balance (Deficit)	0	453
Total Liabilities and Fund Balance	0	453

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, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	4,042
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	6	6	0	0	30
Miscellaneous	0	0	0	0	0
Total Revenues	6	6	0	0	4,072
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	380	380	381	0	4,042
Capital Outlay	0	0	0	0	0
Total Expenditures	380	380	381	0	4,042
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(374)	(374)	(381)	0	30
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	423
Transfers Out	(79)	(79)	(79)	0	0
Net Other Financing Sources (Uses)	(79)	(79)	(79)	0	423
NET CHANGE IN FUND BALANCE	(453)	(453)	(460)	0	453
FUND BALANCE (DEFICIT)—Beginning of Year	453	453	453	453	0
FUND BALANCE (DEFICIT)—End of Year	0	0	(7)	453	453
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
 DEFENSE SERVICES GRANT FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

<u>ASSETS</u>	<u>2007</u>	<u>2006</u>
Cash	\$0	\$1,890
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>0</u></u>	<u><u>1,890</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	1,452
Intergovernmental Payable	0	0
Due To Other Funds	0	438
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
Total Liabilities	<u>0</u>	<u>1,890</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>0</u>	<u>0</u>
Total Fund Balance (Deficit)	<u>0</u>	<u>0</u>
Total Liabilities and Fund Balance	<u><u>0</u></u>	<u><u>1,890</u></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, 2007

	2007				2006
	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	18,411
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	279
Miscellaneous	0	0	0	0	0
Total Revenues	0	0	0	0	18,690
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	26,705
Fringe Benefits	0	0	0	0	6,715
Commodities	0	0	0	0	0
Services	0	0	0	0	1,896
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	0	0	35,316
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0	0	0	0	(16,626)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	(438)
Net Other Financing Sources (Uses)	0	0	0	0	(438)
NET CHANGE IN FUND BALANCE	0	0	0	0	(17,064)
FUND BALANCE (DEFICIT)—Beginning of Year	0	0	0	0	17,064
FUND BALANCE (DEFICIT)—End of Year	0	0	0	0	0
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		0			

COUNTY OF CHAMPAIGN, ILLINOIS
 DRUG COURTS PROGRAM GRANT FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$71	\$35
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	71	35
 <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	71	35
Total Fund Balance (Deficit)	71	35
Total Liabilities and Fund Balance	71	35

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, 2007

	2007				2006
	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	81,451	81,451	114,790	114,790	70,769
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	2	2	0	0	31
Miscellaneous	0	0	0	0	0
Total Revenues	81,453	81,453	114,790	114,790	70,800
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	81,417	81,417	114,790	114,790	70,765
Capital Outlay	0	0	0	0	0
Total Expenditures	81,417	81,417	114,790	114,790	70,765
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	36	36	0	0	35
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	36	36	0	0	35
FUND BALANCE (DEFICIT)—Beginning of Year	35	35	35	35	0
FUND BALANCE (DEFICIT)—End of Year	71	71	35	35	35
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)		71			

COUNTY OF CHAMPAIGN, ILLINOIS
SHERIFF EQUIPMENT GRANT FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$0	\$0
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	2,963
Total Assets	0	2,963
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	1,690
Intergovernmental Payable	0	0
Due To Other Funds	0	515
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	0	2,205
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	0	758
Total Fund Balance (Deficit)	0	758
Total Liabilities and Fund Balance	0	2,963

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, 2007

	2007				2006
	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	9,287
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	100	100	322
Miscellaneous	0	0	0	0	0
Total Revenues	0	0	100	100	9,609
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	2,526
Services	1,846	1,846	1,847	0	579
Capital Outlay	0	0	0	0	25,794
Total Expenditures	1,846	1,846	1,847	0	28,899
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,846)	(1,846)	(1,747)	100	(19,290)
OTHER FINANCING SOURCES (USES):					
Transfers In	1,088	1,088	0	0	2,963
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	1,088	1,088	0	0	2,963
NET CHANGE IN FUND BALANCE	(758)	(758)	(1,747)	100	(16,327)
FUND BALANCE (DEFICIT)--Beginning of Year	758	758	758	758	17,085
FUND BALANCE (DEFICIT)--End of Year	0	0	(989)	858	758
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
COUNTY PUBLIC HEALTH FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$331,748	\$465,122
Investments	250,000	250,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	819,832	776,730
Intergovernmental	425	0
Accrued Interest	1,108	1,525
Other	4,813	44,425
Due From Other Funds	0	0
Total Assets	1,407,926	1,537,802
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	115	0
Accounts Payable	125,105	218,080
Intergovernmental Payable	0	0
Due To Other Funds	86	0
Funds Held For Others	0	0
Deferred Revenues	819,832	776,730
Total Liabilities	945,138	994,810
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	462,788	542,992
Total Fund Balance (Deficit)	462,788	542,992
Total Liabilities and Fund Balance	1,407,926	1,537,802

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, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$778,256	\$778,256	\$781,654	\$781,654	\$733,619
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	241,022	241,022	245,953	245,953	252,631
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	78,582	78,582	174,500	174,500	179,460
Charges for Services	0	0	0	0	0
Investment Earnings	26,387	26,387	28,500	28,500	23,077
Miscellaneous	25	25	0	0	0
Total Revenues	1,124,272	1,124,272	1,230,607	1,230,607	1,188,787
EXPENDITURES:					
Health:					
Salaries	1,379	1,379	9,550	0	0
Fringe Benefits	165	165	450	0	0
Commodities	0	0	0	0	369
Services	1,348,432	1,348,432	1,393,737	1,388,737	1,278,822
Capital Outlay	0	0	0	0	0
Total Expenditures	1,349,976	1,349,976	1,403,737	1,388,737	1,279,191
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(225,704)	(225,704)	(173,130)	(158,130)	(90,404)
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	(80,204)	(80,204)	(27,630)	(12,630)	55,096
FUND BALANCE (DEFICIT)--Beginning of Year	542,992	542,992	542,992	542,992	487,896
FUND BALANCE (DEFICIT)--End of Year	462,788	462,788	515,362	530,362	542,992
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)		462,788			

COUNTY OF CHAMPAIGN, ILLINOIS
 HEAD START PROGRAM FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$714,535	\$424,834
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	309,846	552,309
Accrued Interest	0	0
Other	1,871	1,352
Due From Other Funds	0	0
Total Assets	1,026,252	978,495
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	110,963	88,481
Accounts Payable	165,818	100,148
Intergovernmental Payable	0	0
Due To Other Funds	171,493	143,787
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	448,274	332,416
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	577,978	646,079
Total Fund Balance (Deficit)	577,978	646,079
Total Liabilities and Fund Balance	1,026,252	978,495

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, 2007

	2007				2006
	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	5,004,675	5,004,675	7,489,600	7,327,100	4,763,262
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	30,485	30,485	100,000	100,000	30,336
Investment Earnings	32,715	32,715	16,000	16,000	20,688
Miscellaneous	3,712	3,712	9,450	9,450	4,131
Total Revenues	5,071,587	5,071,587	7,615,050	7,452,550	4,818,417
EXPENDITURES:					
Education:					
Salaries	2,611,224	2,611,224	3,300,591	3,419,050	2,252,487
Fringe Benefits	776,877	776,877	1,048,628	979,933	683,571
Commodities	256,466	256,466	422,160	387,175	214,533
Services	1,467,275	1,467,275	2,365,094	2,107,710	1,353,218
Capital Outlay	14,554	14,554	199,200	199,500	46,612
Total Expenditures	5,126,396	5,126,396	7,335,673	7,093,368	4,550,421
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(54,809)	(54,809)	279,377	359,182	267,996
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(13,292)	(13,292)	(27,500)	(26,000)	(11,730)
Net Other Financing Sources (Uses)	(13,292)	(13,292)	(27,500)	(26,000)	(11,730)
NET CHANGE IN FUND BALANCE	(68,101)	(68,101)	251,877	333,182	256,266
FUND BALANCE (DEFICIT)—Beginning of Year	646,079	646,079	646,079	646,079	389,813
FUND BALANCE (DEFICIT)—End of Year	577,978	577,978	897,956	979,261	646,079
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)		577,978			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY HIGHWAY FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2007 and 2006

<u>ASSETS</u>	<u>2007</u>	<u>2006</u>
Cash	\$867,354	\$560,964
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,719,414	1,630,538
Intergovernmental	3,392	5,014
Accrued Interest	0	0
Other	1	1
Due From Other Funds	<u>4,006</u>	<u>11,532</u>
Total Assets	<u><u>2,594,167</u></u>	<u><u>2,208,049</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	39,187	31,779
Accounts Payable	33,109	28,791
Intergovernmental Payable	0	0
Due To Other Funds	163,402	84,841
Funds Held For Others	0	0
Deferred Revenues	<u>1,719,414</u>	<u>1,630,538</u>
Total Liabilities	<u>1,955,112</u>	<u>1,775,949</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>639,055</u>	<u>432,100</u>
Total Fund Balance (Deficit)	<u>639,055</u>	<u>432,100</u>
Total Liabilities and Fund Balance	<u><u>2,594,167</u></u>	<u><u>2,208,049</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, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$1,635,002	\$1,635,002	\$1,640,876	\$1,640,876	\$1,539,304
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	519,761	519,761	250,000	250,000	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	279,637	279,637	605,000	605,000	310,483
Investment Earnings	22,754	22,754	5,000	5,000	21,485
Miscellaneous	3,197	3,197	0	0	74,049
Total Revenues	2,460,351	2,460,351	2,500,876	2,500,876	1,945,321
EXPENDITURES:					
Highways & Bridges:					
Salaries	1,077,377	1,077,377	1,129,966	1,129,966	1,038,349
Fringe Benefits	336,669	336,669	353,505	353,505	195,027
Commodities	145,900	145,900	163,100	140,600	147,044
Services	265,259	265,259	287,650	277,300	239,302
Capital Outlay	28,191	28,191	79,150	112,000	564,163
Total Expenditures	1,853,396	1,853,396	2,013,371	2,013,371	2,183,885
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	606,955	606,955	487,505	487,505	(238,564)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(400,000)	(400,000)	(400,000)	(400,000)	(50,000)
Net Other Financing Sources (Uses)	(400,000)	(400,000)	(400,000)	(400,000)	(50,000)
NET CHANGE IN FUND BALANCE	206,955	206,955	87,505	87,505	(288,564)
FUND BALANCE (DEFICIT)—Beginning of Year	432,100	432,100	432,100	432,100	720,664
FUND BALANCE (DEFICIT)—End of Year	639,055	639,055	519,605	519,605	432,100
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)		639,055			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY BRIDGE FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$529,312	\$572,045
Investments	1,500,000	1,500,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	874,062	827,128
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	2,903,374	2,899,173
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	72,747	52,581
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	874,062	827,128
Total Liabilities	946,809	879,709
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	1,956,565	2,019,464
Total Fund Balance (Deficit)	1,956,565	2,019,464
Total Liabilities and Fund Balance	2,903,374	2,899,173

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, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$831,355	\$831,355	\$832,372	\$832,372	\$781,650
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	939	939	0	0	11,434
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	101,860	101,860	50,000	50,000	86,588
Miscellaneous	47,023	47,023	0	0	1,150
Total Revenues	981,177	981,177	882,372	882,372	880,822
EXPENDITURES:					
Highways & Bridges:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	181,861	181,861	204,000	167,000	158,061
Capital Outlay	862,215	862,215	869,000	906,000	508,377
Total Expenditures	1,044,076	1,044,076	1,073,000	1,073,000	666,438
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(62,899)	(62,899)	(190,628)	(190,628)	214,384
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	(62,899)	(62,899)	(190,628)	(190,628)	214,384
FUND BALANCE (DEFICIT)--Beginning of Year	2,019,464	2,019,464	2,019,464	2,019,464	1,805,080
FUND BALANCE (DEFICIT)--End of Year	1,956,565	1,956,565	1,828,836	1,828,836	2,019,464
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)		1,956,565			

COUNTY OF CHAMPAIGN, ILLINOIS
HIGHWAY FEDERAL AID MATCHING FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$309,510	\$288,165
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	6,380	5,929
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	315,890	294,094
 <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	6,380	5,929
Total Liabilities	6,380	5,929
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	309,510	288,165
Total Fund Balance (Deficit)	309,510	288,165
Total Liabilities and Fund Balance	315,890	294,094

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, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$6,919	\$6,919	\$5,967	\$5,967	\$6,539
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	14,426	14,426	0	0	16,034
Miscellaneous	0	0	0	0	0
Total Revenues	21,345	21,345	5,967	5,967	22,573
EXPENDITURES:					
Highways & Bridges:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	590
Capital Outlay	0	0	0	0	111,922
Total Expenditures	0	0	0	0	112,512
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	21,345	21,345	5,967	5,967	(89,939)
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	21,345	21,345	5,967	5,967	(89,939)
FUND BALANCE (DEFICIT)—Beginning of Year	288,165	288,165	288,165	288,165	378,104
FUND BALANCE (DEFICIT)—End of Year	309,510	309,510	294,132	294,132	288,165
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)		309,510			

COUNTY OF CHAMPAIGN, ILLINOIS
 CAPITAL EQUIPMENT REPLACEMENT FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

<u>ASSETS</u>	<u>2007</u>	<u>2006</u>
Cash	\$1,089,351	\$1,068,342
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>114,950</u>
Total Assets	<u><u>1,089,351</u></u>	<u><u>1,183,292</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	64,739
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
Total Liabilities	<u>0</u>	<u>64,739</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>1,089,351</u>	<u>1,118,553</u>
Total Fund Balance (Deficit)	<u>1,089,351</u>	<u>1,118,553</u>
Total Liabilities and Fund Balance	<u><u>1,089,351</u></u>	<u><u>1,183,292</u></u>

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, 2007

	2007				2006
	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	13,146	13,146	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	36,657	36,657	35,000	35,000	32,583
Miscellaneous	0	0	0	0	1,331
Total Revenues	49,803	49,803	35,000	35,000	33,914
EXPENDITURES:					
General Government:					
Commodities	25,817	25,817	28,590	2,458	11,907
Services	31,071	31,071	45,368	45,168	71,696
Capital Outlay	68,173	68,173	181,403	189,935	35,458
Justice & Public Safety:					
Commodities	59,222	59,222	77,902	56,365	4,908
Services	11,742	11,742	13,342	1,600	994
Capital Outlay	359,904	359,904	514,512	543,355	121,415
Development:					
Commodities	21,424	21,424	26,586	1,648	2,804
Capital Outlay	2,029	2,029	6,062	31,000	2,993
Total Expenditures	579,382	579,382	893,765	871,529	252,175
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(529,579)	(529,579)	(858,765)	(836,529)	(218,261)
OTHER FINANCING SOURCES (USES):					
Transfers In	500,377	500,377	471,976	454,176	512,867
Transfers Out	0	0	0	0	(64,739)
Net Other Financing Sources (Uses)	500,377	500,377	471,976	454,176	448,128
NET CHANGE IN FUND BALANCE	(29,202)	(29,202)	(386,789)	(382,353)	229,867
FUND BALANCE (DEFICIT)—Beginning of Year	1,118,553	1,118,553	1,118,553	1,118,553	888,686
FUND BALANCE (DEFICIT)—End of Year	1,089,351	1,089,351	731,764	736,200	1,118,553
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)		1,089,351			

COUNTY OF CHAMPAIGN, ILLINOIS
TORT IMMUNITY FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$335,638	\$483,763
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	980,720	861,439
Intergovernmental	29	26
Accrued Interest	0	0
Other	0	0
Due From Other Funds	623	107,498
Total Assets	1,317,010	1,452,726
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	487,698	633,674
Funds Held For Others	0	0
Deferred Revenues	980,720	861,439
Total Liabilities	1,468,418	1,495,113
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	(151,408)	(42,387)
Total Fund Balance (Deficit)	(151,408)	(42,387)
Total Liabilities and Fund Balance	1,317,010	1,452,726

COUNTY OF CHAMPAIGN, ILLINOIS
TORT IMMUNITY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$863,695	\$863,695	\$867,900	\$867,900	\$565,492
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	4,798	4,798	2,100	2,100	7,094
Miscellaneous	0	0	0	0	0
Total Revenues	868,493	868,493	870,000	870,000	572,586
EXPENDITURES:					
General Government:					
Fringe Benefits	120,971	122,095	122,095	99,028	98,482
Services	68,902	68,902	68,902	70,383	69,503
Justice & Public Safety:					
Fringe Benefits	445,680	445,680	445,681	354,461	400,454
Services	335,075	335,075	335,077	342,278	591,257
Education					
Fringe Benefits	2,418	2,418	2,418	0	0
Development:					
Fringe Benefits	3,157	3,157	3,157	2,511	3,221
Services	1,311	1,311	1,311	1,339	0
Total Expenditures	977,514	978,638	978,641	870,000	1,162,917
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(109,021)	(110,145)	(108,641)	0	(590,331)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	1,124	0	0	758,957
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	1,124	0	0	758,957
NET CHANGE IN FUND BALANCE	(109,021)	(109,021)	(108,641)	0	168,626
FUND BALANCE (DEFICIT)--Beginning of Year	(42,387)	(42,387)	(42,387)	(42,387)	(211,013)
FUND BALANCE (DEFICIT)--End of Year	(151,408)	(151,408)	(151,028)	(42,387)	(42,387)
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)		(151,408)			

COUNTY OF CHAMPAIGN, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2007 and 2006

<u>ASSETS</u>	<u>2007</u>	<u>2006</u>
Cash	\$1,001,006	\$298,923
Investments	362,000	1,050,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	2,389,317	2,264,277
Intergovernmental	2,234	841
Accrued Interest	4,290	3,187
Other	0	0
Due From Other Funds	<u>352,555</u>	<u>68,762</u>
Total Assets	<u><u>4,111,402</u></u>	<u><u>3,685,990</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	136,989	100,138
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	1,229
Deferred Revenues	<u>2,389,317</u>	<u>2,264,277</u>
Total Liabilities	<u>2,526,306</u>	<u>2,365,644</u>
 FUND BALANCE (DEFICIT):		
Reserved for Debt Service	361,224	70,626
Unreserved, Undesignated	<u>1,223,872</u>	<u>1,249,720</u>
Total Fund Balance (Deficit)	<u>1,585,096</u>	<u>1,320,346</u>
Total Liabilities and Fund Balance	<u><u>4,111,402</u></u>	<u><u>3,685,990</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, 2007

Exhibit C-47b

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$2,270,086	\$2,270,086	\$2,284,232	\$2,284,232	\$2,226,777
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	188,931	188,931	171,361	171,361	0
Investment Interest	61,203	61,203	25,000	25,000	45,658
Miscellaneous	0	0	0	0	0
Total Revenues	2,644,220	2,644,220	2,604,593	2,604,593	2,396,435
EXPENDITURES:					
General Government:					
Fringe Benefits	361,342	372,840	407,585	407,585	750,699
Services	0	0	0	0	38,151
Justice & Public Safety:					
Fringe Benefits	1,684,524	1,733,713	1,895,280	1,895,280	3,443,951
Health:					
Fringe Benefits	0	23,359	25,536	25,536	0
Education:					
Fringe Benefits	0	195,669	213,904	213,904	0
Social Services:					
Fringe Benefits	0	435,325	536,228	536,228	0
Development:					
Fringe Benefits	28,352	186,856	204,269	204,269	55,752
Highways & Bridges:					
Fringe Benefits	134,009	134,009	146,497	146,497	278,308
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest & Fiscal Charges	171,243	171,243	171,243	170,748	0
Total Expenditures	2,379,470	3,253,014	3,600,542	3,600,047	4,566,861
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	264,750	(608,794)	(995,949)	(995,454)	(2,170,426)
OTHER FINANCING SOURCES (USES):					
Sale of General Obligation Bonds	0	0	0	0	2,450,000
Transfers In	0	873,544	1,268,482	1,268,482	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	873,544	1,268,482	1,268,482	2,450,000
NET CHANGE IN FUND BALANCE	264,750	264,750	272,533	273,028	279,574
FUND BALANCE (DEFICIT)--Beginning of Year	1,320,346	1,320,346	1,320,346	1,320,346	1,040,772
FUND BALANCE (DEFICIT)--End of Year	1,585,096	1,585,096	1,592,879	1,593,374	1,320,346
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)		1,585,096			

COUNTY OF CHAMPAIGN, ILLINOIS
 SOCIAL SECURITY FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

<u>ASSETS</u>	<u>2007</u>	<u>2006</u>
Cash	\$417,501	\$304,272
Investments	0	290,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,461,024	1,385,841
Intergovernmental	2,191	941
Accrued Interest	0	2,635
Other	0	0
Due From Other Funds	<u>226,965</u>	<u>67,763</u>
Total Assets	<u><u>2,107,681</u></u>	<u><u>2,051,452</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	103,978	76,675
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	<u>1,461,024</u>	<u>1,385,841</u>
Total Liabilities	<u>1,565,002</u>	<u>1,462,516</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>542,679</u>	<u>588,936</u>
Total Fund Balance (Deficit)	<u>542,679</u>	<u>588,936</u>
Total Liabilities and Fund Balance	<u><u>2,107,681</u></u>	<u><u>2,051,452</u></u>

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, 2007

Exhibit C-48b

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$1,387,919	\$1,387,919	\$1,398,827	\$1,398,827	\$1,338,536
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	13,237	13,237	15,000	15,000	17,757
Miscellaneous	0	0	0	0	0
Total Revenues	1,401,156	1,401,156	1,413,827	1,413,827	1,356,293
EXPENDITURES:					
General Government:					
Fringe Benefits	235,184	246,575	254,740	254,740	225,242
Justice & Public Safety:					
Fringe Benefits	1,105,662	1,154,648	1,192,884	1,192,884	1,044,609
Health:					
Fringe Benefits	0	22,675	23,426	23,426	0
Education:					
Fringe Benefits	0	195,026	201,484	201,484	0
Social Services:					
Fringe Benefits	0	465,808	527,174	527,174	0
Development:					
Fringe Benefits	18,609	176,747	182,600	182,600	16,911
Highways & Bridges:					
Fringe Benefits	87,958	87,958	90,871	90,871	84,416
Total Expenditures	1,447,413	2,349,437	2,473,179	2,473,179	1,371,178
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(46,257)	(948,281)	(1,059,352)	(1,059,352)	(14,885)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	902,024	1,078,552	1,078,552	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	902,024	1,078,552	1,078,552	0
NET CHANGE IN FUND BALANCE	(46,257)	(46,257)	19,200	19,200	(14,885)
FUND BALANCE (DEFICIT)—Beginning of Year	588,936	588,936	588,936	588,936	603,821
FUND BALANCE (DEFICIT)—End of Year	542,679	542,679	608,136	608,136	588,936
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)		542,679			

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, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$7,616	\$7,269
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	7,616	7,269
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	0	0
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	7,616	7,269
Total Fund Balance (Deficit)	7,616	7,269
Total Liabilities and Fund Balance	7,616	7,269

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, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Investment Earnings	347	347	0	0	298
Miscellaneous	0	0	0	0	1,992
Total Revenues	347	347	0	0	2,290
EXPENDITURES:					
Debt Service:					
Principal Retirement	930,000	930,000	930,000	930,000	915,000
Interest & Fiscal Charges	82,698	82,698	83,213	83,213	102,310
Total Expenditures	1,012,698	1,012,698	1,013,213	1,013,213	1,017,310
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,012,351)	(1,012,351)	(1,013,213)	(1,013,213)	(1,015,020)
OTHER FINANCING SOURCES (USES):					
Transfers In	1,012,698	1,012,698	1,112,213	1,112,213	1,017,310
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	1,012,698	1,012,698	1,112,213	1,112,213	1,017,310
NET CHANGE IN FUND BALANCE	347	347	99,000	99,000	2,290
FUND BALANCE (DEFICIT)--Beginning of Year	7,269	7,269	7,269	7,269	4,979
FUND BALANCE (DEFICIT)--End of Year	7,616	7,616	106,269	106,269	7,269
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)		7,616			

COUNTY OF CHAMPAIGN, ILLINOIS
 2003 SERIES NURSING HOME BOND DEBT SERVICE FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

<u>ASSETS</u>	<u>2007</u>	<u>2006</u>
Cash	\$72,270	\$73,319
Investments	1,404,000	1,329,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,583,600	1,584,324
Intergovernmental	0	0
Accrued Interest	3,978	15,127
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u><u>3,063,848</u></u>	<u><u>3,001,770</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>1,583,600</u>	<u>1,584,324</u>
Total Liabilities	<u>1,583,600</u>	<u>1,584,324</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>1,480,248</u>	<u>1,417,446</u>
Total Fund Balance (Deficit)	<u>1,480,248</u>	<u>1,417,446</u>
Total Liabilities and Fund Balance	<u><u>3,063,848</u></u>	<u><u>3,001,770</u></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, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$1,599,477	\$1,599,477	\$1,596,672	\$1,596,672	\$1,604,734
Investment Earnings	51,433	51,433	0	0	55,064
Miscellaneous	0	0	0	0	464
Total Revenues	1,650,910	1,650,910	1,596,672	1,596,672	1,660,262
EXPENDITURES:					
Debt Service:					
Principal Retirement	835,000	835,000	835,000	1,023,081	940,000
Interest & Fiscal Charges	753,108	753,108	753,109	565,028	774,610
Total Expenditures	1,588,108	1,588,108	1,588,109	1,588,109	1,714,610
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	62,802	62,802	8,563	8,563	(54,348)
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	62,802	62,802	8,563	8,563	(54,348)
FUND BALANCE (DEFICIT)--Beginning of Year	1,417,446	1,417,446	1,417,446	1,417,446	1,471,794
FUND BALANCE (DEFICIT)--End of Year	1,480,248	1,480,248	1,426,009	1,426,009	1,417,446
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)		1,480,248			

COUNTY OF CHAMPAIGN, ILLINOIS
 2007 SERIES HIGHWAY FACILITY BOND DEBT SERVICE FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$5,253	\$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	 5,253	 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	5,241	0
Deferred Revenues	0	0
 Total Liabilities	 5,241	 0
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	12	0
 Total Fund Balance (Deficit)	 12	 0
 Total Liabilities and Fund Balance	 5,253	 0

COUNTY OF CHAMPAIGN, ILLINOIS
 2007 SERIES HIGHWAY FACILITY BOND DEBT SERVICE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Investment Earnings	12	12	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	12	12	0	0	0
EXPENDITURES:					
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	12	12	0	0	0
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	12	12	0	0	0
FUND BALANCE (DEFICIT)--Beginning of Year	0	0	0	0	0
FUND BALANCE (DEFICIT)--End of Year	12	12	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)		12			

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, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$1,505,647	\$4,168,198
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	1,505,647	4,168,198
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	409,527	13,967
Intergovernmental Payable	0	0
Due To Other Funds	0	7,389
Total Liabilities	409,527	21,356
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	1,096,120	4,146,842
Total Fund Balance (Deficit)	1,096,120	4,146,842
Total Liabilities and Fund Balance	1,505,647	4,168,198

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, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Investment Earnings	147,307	147,307	0	0	17,793
Miscellaneous	0	0	0	0	0
Total Revenues	147,307	147,307	0	0	17,793
EXPENDITURES:					
Highways & Bridges:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	125	125	125	0	118
Services	165,854	165,854	542,424	350,000	456,172
Capital Outlay	4,953,472	4,953,472	6,159,772	6,352,321	26,842
Total Expenditures	5,119,451	5,119,451	6,702,321	6,702,321	483,132
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(4,972,144)	(4,972,144)	(6,702,321)	(6,702,321)	(465,339)
OTHER FINANCING SOURCES (USES):					
Sale of General Obligation Bonds	1,480,000	1,480,000	1,300,000	1,300,000	0
Premium on General Obligation Bonds	41,422	41,422	0	0	0
Transfers In	400,000	400,000	5,500,000	5,500,000	4,612,181
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	1,921,422	1,921,422	6,800,000	6,800,000	4,612,181
NET CHANGE IN FUND BALANCE	(3,050,722)	(3,050,722)	97,679	97,679	4,146,842
FUND BALANCE (DEFICIT)--Beginning of Year	4,146,842	4,146,842	4,146,842	4,146,842	0
FUND BALANCE (DEFICIT)--End of Year	1,096,120	1,096,120	4,244,521	4,244,521	4,146,842
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)		1,096,120			

COUNTY OF CHAMPAIGN, ILLINOIS
 NURSING HOME CONSTRUCTION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$772,825	\$2,284,073
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	0
Accrued Interest	0	0
Due From Other Funds	0	0
Total Assets	772,825	2,284,073
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	8,773	458,259
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Total Liabilities	8,773	458,259
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	764,052	1,825,814
Total Fund Balance (Deficit)	764,052	1,825,814
Total Liabilities and Fund Balance	772,825	2,284,073

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, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$60,982
Investment Earnings	65,869	65,869	1,000	1,000	76,048
Miscellaneous	64,331	64,331	0	0	1,576
Total Revenues	130,200	130,200	1,000	1,000	138,606
EXPENDITURES:					
Social Services:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	39,936	39,936	41,838	0	7,030
Services	406,353	406,353	418,224	0	1,404,083
Capital Outlay	663,402	663,402	1,402,301	662,000	4,415,284
Debt Service:					
Principal Retirement	75,096	75,096	75,097	0	41,796
Interest & Fiscal Charges	7,175	7,175	7,176	0	6,496
Total Expenditures	1,191,962	1,191,962	1,944,636	662,000	5,874,689
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,061,762)	(1,061,762)	(1,943,636)	(661,000)	(5,736,083)
OTHER FINANCING SOURCES (USES):					
Sale of General Obligation Bonds	0	0	0	0	4,000,000
Premium on General Obligation Bonds	0	0	0	0	52,459
Capital Lease Financing	0	0	0	0	150,364
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	4,202,823
NET CHANGE IN FUND BALANCE	(1,061,762)	(1,061,762)	(1,943,636)	(661,000)	(1,533,260)
FUND BALANCE (DEFICIT)--Beginning of Year	1,825,814	1,825,814	1,825,814	1,825,814	3,359,074
FUND BALANCE (DEFICIT)--End of Year	764,052	764,052	(117,822)	1,164,814	1,825,814
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)		764,052			

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT COMPLEX CONSTRUCTION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

<u>ASSETS</u>	<u>2007</u>	<u>2006</u>
Cash	\$1,575,775	\$18,681
Investments	6,000,000	1,590,000
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	0
Accrued Interest	0	18,837
Other	100	0
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u><u>7,575,875</u></u>	<u><u>1,627,518</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	82,090	0
Intergovernmental Payable	0	0
Due To Other Funds	<u>0</u>	<u>0</u>
Total Liabilities	<u>82,090</u>	<u>0</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>7,493,785</u>	<u>1,627,518</u>
Total Fund Balance (Deficit)	<u>7,493,785</u>	<u>1,627,518</u>
Total Liabilities and Fund Balance	<u><u>7,575,875</u></u>	<u><u>1,627,518</u></u>

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, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Investment Earnings	76,315	76,315	70,000	70,000	78,643
Miscellaneous	7,775	7,775	0	0	100,921
Total Revenues	84,090	84,090	70,000	70,000	179,564
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	84
Services	282,491	282,491	282,492	0	0
Capital Outlay	7,800	7,800	1,317,508	1,600,000	35,706
Total Expenditures	290,291	290,291	1,600,000	1,600,000	35,790
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(206,201)	(206,201)	(1,530,000)	(1,530,000)	143,774
OTHER FINANCING SOURCES (USES):					
Sale of General Obligation Bonds	5,955,000	5,955,000	0	0	0
Premium on General Obligation Bonds	117,468	117,468	0	0	0
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	6,072,468	6,072,468	0	0	0
NET CHANGE IN FUND BALANCE	5,866,267	5,866,267	(1,530,000)	(1,530,000)	143,774
FUND BALANCE (DEFICIT)--Beginning of Year	1,627,518	1,627,518	1,627,518	1,627,518	1,483,744
FUND BALANCE (DEFICIT)--End of Year	7,493,785	7,493,785	97,518	97,518	1,627,518
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)		7,493,785			

COUNTY OF CHAMPAIGN, ILLINOIS
 JAIL CONSTRUCTION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$0	\$27,009
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	0
Accrued Interest	0	0
Due From Other Funds	0	0
Total Assets	0	27,009
 <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	27,009
Total Fund Balance (Deficit)	0	27,009
Total Liabilities and Fund Balance	0	27,009

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, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Investment Earnings	1,392	1,392	300	300	1,421
Miscellaneous	0	0	0	0	0
Total Revenues	<u>1,392</u>	<u>1,392</u>	<u>300</u>	<u>300</u>	<u>1,421</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	0	0	0	0	2,500
Capital Outlay	0	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,500</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>1,392</u>	<u>1,392</u>	<u>300</u>	<u>300</u>	<u>(1,079)</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(28,401)	(28,401)	(29,000)	(29,000)	0
Net Other Financing Sources (Uses)	<u>(28,401)</u>	<u>(28,401)</u>	<u>(29,000)</u>	<u>(29,000)</u>	<u>0</u>
NET CHANGE IN FUND BALANCE	(27,009)	(27,009)	(28,700)	(28,700)	(1,079)
FUND BALANCE (DEFICIT)--Beginning of Year	<u>27,009</u>	<u>27,009</u>	<u>27,009</u>	<u>27,009</u>	<u>28,088</u>
FUND BALANCE (DEFICIT)--End of Year	<u>0</u>	<u>0</u>	<u>(1,691)</u>	<u>(1,691)</u>	<u>27,009</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>0</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
 ADMINISTRATION BUILDING CONSTRUCTION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$0	\$0
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	0
Accrued Interest	0	0
Due From Other Funds	0	0
Total Assets	0	0
 <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	0
Total Fund Balance (Deficit)	0	0
Total Liabilities and Fund Balance	0	0

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, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Investment Earnings	0	0	0	0	1,573
Miscellaneous	0	0	0	0	0
Total Revenues	0	0	0	0	1,573
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	0	0	0	0	1,573
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	(36,931)
Net Other Financing Sources (Uses)	0	0	0	0	(36,931)
NET CHANGE IN FUND BALANCE	0	0	0	0	(35,358)
FUND BALANCE (DEFICIT)--Beginning of Year	0	0	0	0	35,358
FUND BALANCE (DEFICIT)--End of Year	0	0	0	0	0
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		0			

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, 2007 and 2006

<u>ASSETS</u>	<u>2007</u>	<u>2006</u>
CURRENT ASSETS:		
Cash	\$148,920	\$92,305
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Patient Accounts	2,011,434	1,492,630
Property Taxes	880,442	833,057
Intergovernmental	374,503	0
Accrued Interest	0	0
Other	113	63
Due From Other Funds	29	48
Inventories	24,695	35,173
Prepaid Expenses	4,848	4,806
NONCURRENT ASSETS:		
Resident Trust Accounts	10,875	13,553
Capital Assets:		
Buildings and Improvements	23,509,892	6,397,503
Construction in Progress	0	338,999
Equipment	1,115,024	2,208,464
Less Accumulated Depreciation	<u>(874,008)</u>	<u>(7,053,166)</u>
 Total Assets	 <u>27,206,767</u>	 <u>4,363,435</u>
 <u>LIABILITIES</u>		
CURRENT LIABILITIES:		
Accrued Salaries Payable	265,269	204,908
Accounts Payable	1,437,732	733,991
Due To Other Funds	909,664	191,119
NONCURRENT LIABILITIES:		
Funds Held For Others	10,875	13,553
Deferred Revenues	880,442	833,057
Compensated Absences Payable	462,809	394,340
Capital Lease Obligations	<u>9,553</u>	<u>16,457</u>
 Total Liabilities	 <u>3,976,344</u>	 <u>2,387,425</u>
 <u>NET ASSETS</u>		
Invested in Capital Assets, Net of Related Debt	23,741,355	1,875,343
Unrestricted	<u>(510,932)</u>	<u>100,667</u>
 Total Net Assets	 <u><u>23,230,423</u></u>	 <u><u>1,976,010</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, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
OPERATING REVENUES:					
Charges for Services	\$13,707,837	\$13,749,732	\$14,734,568	\$11,494,568	\$10,480,106
Miscellaneous	14,663	14,663	10,095	10,095	7,965
Total Operating Revenues	<u>13,722,500</u>	<u>13,764,395</u>	<u>14,744,663</u>	<u>11,504,663</u>	<u>10,488,071</u>
OPERATING EXPENSES:					
Salaries	6,313,513	6,249,910	6,577,325	6,890,396	6,652,378
Fringe Benefits	1,943,086	1,934,685	2,131,865	2,218,794	2,043,706
Commodities	1,143,540	1,017,122	1,126,854	1,209,902	1,229,646
Services	5,972,532	5,524,227	6,033,816	2,233,069	2,440,638
Capital Outlay	0	101,233	117,978	90,774	0
Depreciation	630,969	0	0	0	240,816
Total Operating Expenses	<u>16,003,640</u>	<u>14,827,177</u>	<u>15,987,838</u>	<u>12,642,935</u>	<u>12,607,184</u>
OPERATING INCOME (LOSS)	<u>(2,281,140)</u>	<u>(1,062,782)</u>	<u>(1,243,175)</u>	<u>(1,138,272)</u>	<u>(2,119,113)</u>
NON-OPERATING REVENUES (EXPENSES):					
Property Tax	840,560	840,560	838,339	838,339	783,877
Investment Earnings	27,610	27,610	10,000	10,000	14,255
Donations	4,308	4,308	10,000	10,000	19,849
Interest on Long-Term Debt	(4,246)	(4,246)	(4,247)	(4,246)	(5,634)
Net Non-Operating Revenues (Expenses)	<u>868,232</u>	<u>868,232</u>	<u>854,092</u>	<u>854,093</u>	<u>812,347</u>
INCOME (LOSS) BEFORE TRANSFERS	<u>(1,412,908)</u>	<u>(194,550)</u>	<u>(389,083)</u>	<u>(284,179)</u>	<u>(1,306,766)</u>
Capital Contributions	22,387,373	0	0	0	0
Transfers In	327,812	327,812	327,812	327,812	1,229,782
Transfers Out	(47,864)	(47,864)	(53,729)	(43,633)	(61,851)
CHANGE IN NET ASSETS	<u>21,254,413</u>	<u>85,398</u>	<u>(115,000)</u>	<u>0</u>	<u>(138,835)</u>
NET ASSETS--Beginning of Year	<u>1,976,010</u>	<u>688,374</u>	<u>688,374</u>	<u>688,374</u>	<u>2,114,845</u>
NET ASSETS--End of Year	<u><u>23,230,423</u></u>	<u><u>773,772</u></u>	<u><u>573,374</u></u>	<u><u>688,374</u></u>	<u><u>1,976,010</u></u>
Revenues/Transfers In Conversion to GAAP Basis		22,345,478			
Expenses/Transfers Out Conversion to GAAP Basis		(1,176,463)			
Beginning Net Assets Conversion to GAAP Basis		<u>1,287,636</u>			
GAAP Basis Net Assets		<u><u>23,230,423</u></u>			

COUNTY OF CHAMPAIGN, ILLINOIS
NURSING HOME FUND
COMPARATIVE STATEMENT OF CASH FLOWS
FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2007 and 2006

Exhibit F-3

	2007	2006
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Receipts from Customers	\$12,829,162	\$9,813,073
Cash Payments to Employees for Services	(6,184,683)	(6,586,452)
Cash Payments to Suppliers and Other Funds For Goods and Services	(7,987,031)	(5,291,920)
Net Cash Provided (Used) By Operating Activities	(1,342,552)	(2,065,299)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Property Taxes Received	840,560	783,877
Gifts And Donations Received	3,888	2,992
Transfers/Loans Received From Other Funds	688,827	1,329,782
Transfers/Loans Paid To Other Funds	(47,864)	(161,851)
Net Cash Provided (Used) By Non-Capital Financing Activities	1,485,411	1,954,800
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Payments for Acquisition and Construction of Capital Assets	(102,704)	(23,035)
Principal Payments on Equipment Capital Leases	(6,904)	(6,157)
Interest Payments on Equipment Capital Leases	(4,246)	(5,634)
Net Cash Provided (Used) By Capital and Related Financing Activities	(113,854)	(34,826)
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest Received on Investments and Bank Deposits	27,610	14,255
Net Cash Provided (Used) By Investment Activities	27,610	14,255
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	56,615	(131,070)
Cash and Cash Equivalents at Beginning of Year	92,305	223,375
Cash and Cash Equivalents at End of Year	148,920	92,305
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	(\$2,281,140)	(\$2,119,113)
Adjust Out Non-Cash Revenue/Expense:		
Depreciation Expense	630,969	240,816
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	(893,357)	(674,950)
Decrease (Increase) in Due From Other Funds	19	(48)
Decrease (Increase) in Inventories	10,898	1,581
Decrease (Increase) in Prepaid Expenses	(42)	130
Increase (Decrease) in Payables	832,571	559,104
Increase (Decrease) in Due To Other Funds	357,530	(72,819)
Net Cash Provided (Used) By Operating Activities	(1,342,552)	(2,065,299)

Non-cash Investing, Capital and Financing Activities:

In fiscal year 2007, the Nursing Home received donated supplies valued at \$420 and received a new facility (\$23,742,614 value) from the general government in exchange for their old facility (\$1,355,241 value). 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.

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, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
CURRENT ASSETS:		
Cash	\$88,865	\$16,620
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	149	519
Accrued Interest	0	0
Other	0	807
Due From Other Funds	774,060	878,401
 Total Assets	 863,074	 896,347
 <u>LIABILITIES</u>		
CURRENT LIABILITIES:		
Accounts Payable	3,302	6,333
Due To Other Funds	27,851	133,674
NONCURRENT LIABILITIES:		
Funds Held For Others	0	0
Estimated Claims Payable	1,860,260	1,831,165
 Total Liabilities	 1,891,413	 1,971,172
 <u>NET ASSETS</u>		
Unrestricted	(1,028,339)	(1,074,825)
 Total Net Assets	 (1,028,339)	 (1,074,825)

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, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
OPERATING REVENUES:					
Charges for Services	\$1,375,623	\$1,375,623	\$1,463,982	\$1,463,982	\$1,533,625
Miscellaneous	9,434	9,434	1,535	0	243,848
Total Operating Revenues	<u>1,385,057</u>	<u>1,385,057</u>	<u>1,465,517</u>	<u>1,463,982</u>	<u>1,777,473</u>
OPERATING EXPENSES:					
Salaries	27,851	0	0	0	26,779
Fringe Benefits	606,217	612,147	780,000	780,000	1,648,520
Commodities	15	15	1,000	1,000	0
Services	710,888	675,863	765,035	647,500	1,110,368
Total Operating Expenses	<u>1,344,971</u>	<u>1,288,025</u>	<u>1,546,035</u>	<u>1,428,500</u>	<u>2,785,667</u>
OPERATING INCOME (LOSS)	<u>40,086</u>	<u>97,032</u>	<u>(80,518)</u>	<u>35,482</u>	<u>(1,008,194)</u>
NON-OPERATING REVENUES (EXPENSES):					
Investment Earnings	6,400	6,400	9,000	9,000	4,594
Net Non-Operating Revenues (Expenses)	<u>6,400</u>	<u>6,400</u>	<u>9,000</u>	<u>9,000</u>	<u>4,594</u>
INCOME (LOSS) BEFORE TRANSFERS	46,486	103,432	(71,518)	44,482	(1,003,600)
Transfers In	0	0	0	0	0
Transfers Out	0	(27,851)	(29,200)	(29,200)	0
CHANGE IN NET ASSETS	46,486	75,581	(100,718)	15,282	(1,003,600)
NET ASSETS--Beginning of Year	<u>(1,074,825)</u>	756,340	756,340	756,340	<u>(71,225)</u>
NET ASSETS--End of Year	<u>(1,028,339)</u>	831,921	655,622	771,622	<u>(1,074,825)</u>
Revenues/Transfers In Conversion to GAAP Basis		0			
Expenses/Transfers Out Conversion to GAAP Basis		(29,095)			
Beginning Net Assets Conversion to GAAP Basis		<u>(1,831,165)</u>			
GAAP Basis Net Assets		<u>(1,028,339)</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
 SELF-FUNDED INSURANCE FUND
 COMPARATIVE STATEMENT OF CASH FLOWS
 FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2007 and 2006

	2007	2006
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Receipts from Other Funds and Employees for Services	\$1,480,334	\$1,288,149
Cash Receipts for Claims Reimbursements	10,241	243,041
Cash Payments to Employees for Services	(26,779)	0
Cash Payments to Suppliers for Goods and Services	(462,505)	(1,353,138)
Cash Payments for Claims	(828,551)	(514,012)
Net Cash Provided (Used) By Operating Activities	172,740	(335,960)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Transfers/Loans Received From Other Funds	0	106,895
Transfers/Loans Paid To Other Funds	(106,895)	0
Net Cash Provided (Used) By Non-Capital Financing Activities	(106,895)	106,895
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Capital Contributions Received	0	0
Net Cash Provided (Used) By Capital and Related Financing Activities	0	0
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest Received on Investments and Bank Deposits	6,400	4,594
Net Cash Provided (Used) By Investment Activities	6,400	4,594
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	72,245	(224,471)
Cash and Cash Equivalents at Beginning of Year	16,620	241,091
Cash and Cash Equivalents at End of Year	88,865	16,620
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	\$40,086	(\$1,008,194)
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	1,177	(927)
Decrease (Increase) in Due From Other Funds	104,341	(245,356)
Increase (Decrease) in Payables	(3,031)	(7,869)
Increase (Decrease) in Due To Other Funds	1,072	26,779
Increase (Decrease) in Unremitted Payroll Withholdings	0	0
Increase (Decrease) in Estimated Claims Payable	29,095	899,607
Net Cash Provided (Used) By Operating Activities	172,740	(335,960)

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, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
CURRENT ASSETS:		
Cash	\$287,239	\$285,997
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	2,112	1,552
Accrued Interest	0	0
Other	1,490	3,651
Due From Other Funds	280,744	246,588
 Total Assets	 571,585	 537,788
 <u>LIABILITIES</u>		
CURRENT LIABILITIES:		
Accounts Payable	368,720	338,469
Due To Other Funds	22	46
NONCURRENT LIABILITIES:		
Funds Held For Others	84,855	94,121
Deferred Revenues	4,380	0
Estimated Claims Payable	0	0
 Total Liabilities	 457,977	 432,636
 <u>NET ASSETS</u>		
Unrestricted	113,608	105,152
 Total Net Assets	 113,608	 105,152

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, 2007

	2007				2006
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
OPERATING REVENUES:					
Charges for Services	\$4,420,139	\$4,420,139	\$6,396,000	\$6,396,000	\$4,186,025
Miscellaneous	0	0	0	0	0
Total Operating Revenues	<u>4,420,139</u>	<u>4,420,139</u>	<u>6,396,000</u>	<u>6,396,000</u>	<u>4,186,025</u>
OPERATING EXPENSES:					
Salaries	0	0	0	0	0
Fringe Benefits	4,421,007	4,421,007	6,404,400	6,396,400	4,182,047
Commodities	347	347	600	600	297
Services	0	821	20,400	20,400	353
Total Operating Expenses	<u>4,421,354</u>	<u>4,422,175</u>	<u>6,425,400</u>	<u>6,417,400</u>	<u>4,182,697</u>
OPERATING INCOME (LOSS)	<u>(1,215)</u>	<u>(2,036)</u>	<u>(29,400)</u>	<u>(21,400)</u>	<u>3,328</u>
NON-OPERATING REVENUES (EXPENSES):					
Investment Earnings	9,671	9,671	7,000	7,000	9,459
Net Non-Operating Revenues (Expenses)	<u>9,671</u>	<u>9,671</u>	<u>7,000</u>	<u>7,000</u>	<u>9,459</u>
INCOME (LOSS) BEFORE TRANSFERS	8,456	7,635	(22,400)	(14,400)	12,787
Transfers In	0	821	14,400	14,400	0
Transfers Out	0	0	0	0	0
CHANGE IN NET ASSETS	8,456	8,456	(8,000)	0	12,787
NET ASSETS--Beginning of Year	<u>105,152</u>	<u>105,152</u>	<u>105,152</u>	<u>105,152</u>	<u>92,365</u>
NET ASSETS--End of Year	<u><u>113,608</u></u>	<u><u>113,608</u></u>	<u><u>97,152</u></u>	<u><u>105,152</u></u>	<u><u>105,152</u></u>
Revenues/Transfers In Conversion to GAAP Basis		0			
Expenses/Transfers Out Conversion to GAAP Basis		0			
Beginning Net Assets Conversion to GAAP Basis		<u>0</u>			
GAAP Basis Net Assets		<u><u>113,608</u></u>			

COUNTY OF CHAMPAIGN, ILLINOIS
EMPLOYEE HEALTH INSURANCE FUND
COMPARATIVE STATEMENT OF CASH FLOWS
FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2007 and 2006

	2007	2006
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Receipts from Other Funds and Employees for Services	\$4,387,584	\$4,170,298
Cash Receipts for Claims Reimbursements	0	0
Cash Payments to Employees for Services	0	0
Cash Payments to Suppliers for Goods and Services	(4,396,013)	(4,132,610)
Cash Payments for Claims	0	0
	<u>(8,429)</u>	<u>37,688</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Transfers/Loans Received From Other Funds	0	0
	<u>0</u>	<u>0</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Capital Contributions Received	0	0
	<u>0</u>	<u>0</u>
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest Received on Investments and Bank Deposits	9,671	9,459
	<u>9,671</u>	<u>9,459</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	1,242	47,147
Cash and Cash Equivalents at Beginning of Year	285,997	238,850
	<u>287,239</u>	<u>285,997</u>
	<u>287,239</u>	<u>285,997</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	(\$1,215)	\$3,328
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	1,601	(2,789)
Decrease (Increase) in Due From Other Funds	(34,156)	(12,938)
Increase (Decrease) in Payables	30,251	(1,429)
Increase (Decrease) in Due To Other Funds	(24)	(28)
Increase (Decrease) in Unremitted Payroll Withholdings	(4,886)	51,544
Increase (Decrease) in Estimated Claims Payable	0	0
	<u>(8,429)</u>	<u>37,688</u>
Net Cash Provided (Used) By Operating Activities	<u>(8,429)</u>	<u>37,688</u>

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, 2007 and 2006

<u>ASSETS</u>	<u>2007</u>	<u>2006</u>
Cash	\$318,570	\$64,473
Investments	670,000	1,000,000
Receivables:		
Intergovernmental	172,230	197,859
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u>1,160,800</u>	<u>1,262,332</u>
 <u>LIABILITIES</u>		
Accounts Payable	86,857	53,078
Intergovernmental Payable	0	0
Due To Other Funds	<u>0</u>	<u>0</u>
Total Liabilities	<u>86,857</u>	<u>53,078</u>
 <u>NET ASSETS</u>		
Held in Trust for Other Governments	<u><u>1,073,943</u></u>	<u><u>1,209,254</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, 2007 AND 2006

	<u>2007</u>	<u>2006</u>
ADDITIONS:		
Intergovernmental Revenue	\$2,354,549	\$2,342,934
Investment Earnings	66,174	53,991
Miscellaneous	<u>0</u>	<u>0</u>
Total Additions	<u>2,420,723</u>	<u>2,396,925</u>
DEDUCTIONS:		
Township Road Maintenance:		
Salaries	0	0
Fringe Benefits	0	0
Commodities	0	0
Services	2,556,034	2,498,230
Capital Outlay	<u>0</u>	<u>0</u>
Total Deductions	<u>2,556,034</u>	<u>2,498,230</u>
CHANGE IN NET ASSETS	(135,311)	(101,305)
NET ASSETS--Beginning of Year	<u>1,209,254</u>	<u>1,310,559</u>
NET ASSETS--End of Year	<u><u>1,073,943</u></u>	<u><u>1,209,254</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
TOWNSHIP BRIDGE FUND
COMPARATIVE STATEMENT OF FIDUCIARY NET ASSETS
NOVEMBER 30, 2007 and 2006

	2007	2006
<u>ASSETS</u>		
Cash	\$121,057	\$201,699
Investments	50,000	200,000
Receivables:		
Intergovernmental	0	0
Accrued Interest	706	0
Other	0	0
Due From Other Funds	0	0
Total Assets	171,763	401,699
 <u>LIABILITIES</u>		
Accounts Payable	14,273	31,967
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Total Liabilities	14,273	31,967
 <u>NET ASSETS</u>		
Held in Trust for Other Governments	157,490	369,732

COUNTY OF CHAMPAIGN, ILLINOIS
TOWNSHIP BRIDGE FUND
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2007 AND 2006

	<u>2007</u>	<u>2006</u>
ADDITIONS:		
Intergovernmental Revenue	\$175,312	\$533,312
Investment Earnings	13,371	7,654
Miscellaneous	<u>0</u>	<u>0</u>
Total Additions	<u>188,683</u>	<u>540,966</u>
DEDUCTIONS:		
Township Bridge Maintenance:		
Salaries	0	0
Fringe Benefits	0	0
Commodities	0	0
Services	0	0
Capital Outlay	<u>400,925</u>	<u>288,063</u>
Total Deductions	<u>400,925</u>	<u>288,063</u>
CHANGE IN NET ASSETS	(212,242)	252,903
NET ASSETS--Beginning of Year	<u>369,732</u>	<u>116,829</u>
NET ASSETS--End of Year	<u><u>157,490</u></u>	<u><u>369,732</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, 2007 AND 2006

	<u>2007</u>	<u>2006</u>
<u>GARNISHMENTS FUND</u>		
ASSETS:		
Cash	\$1,689	\$208
Total Assets	<u>1,689</u>	<u>208</u>
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held for Others	1,689	208
Total Liabilities	<u>1,689</u>	<u>208</u>
<u>INHERITANCE TAX FUND</u>		
ASSETS:		
Cash	\$11,555	\$0
Investments	0	0
Total Assets	<u>11,555</u>	<u>0</u>
LIABILITIES:		
Intergovernmental Payable	\$11,555	\$0
Due To Other Funds	0	0
Total Liabilities	<u>11,555</u>	<u>0</u>
<u>ESTATE FUND</u>		
ASSETS:		
Cash	\$30,561	\$30,561
Investments	0	0
Total Assets	<u>30,561</u>	<u>30,561</u>
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held For Others	30,561	30,561
Total Liabilities	<u>30,561</u>	<u>30,561</u>

COUNTY OF CHAMPAIGN, ILLINOIS
INDIVIDUAL AGENCY FUNDS
COMPARATIVE STATEMENTS OF FIDUCIARY NET ASSETS
NOVEMBER 30, 2007 AND 2006

	2007	2006
<u>PROPERTY CONDEMNATIONS FUND</u>		
ASSETS:		
Cash	\$37,700	\$355,020
Investments	0	0
Total Assets	37,700	355,020
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held for Others	37,700	355,020
Total Liabilities	37,700	355,020
<u>COUNTY COLLECTOR FUND</u>		
ASSETS:		
Cash	\$807,047	\$404,872
Investments	0	0
Intergovernmental Receivable	715	519
Total Assets	807,762	405,391
LIABILITIES:		
Intergovernmental Payable	\$379,022	\$344,299
Due To Other Funds	0	0
Funds Held For Others	428,740	61,092
Total Liabilities	807,762	405,391
<u>CIRCUIT CLERK FUND</u>		
ASSETS:		
Cash	\$306,944	\$331,117
Investments	1,746,333	1,592,346
Total Assets	2,053,277	1,923,463
LIABILITIES:		
Intergovernmental Payable	\$206,598	\$185,111
Due To Other Funds	0	0
Funds Held For Others	1,846,679	1,738,352
Total Liabilities	2,053,277	1,923,463

COUNTY OF CHAMPAIGN, ILLINOIS
 INDIVIDUAL AGENCY FUNDS
 COMPARATIVE STATEMENTS OF FIDUCIARY NET ASSETS
 NOVEMBER 30, 2007 AND 2006

	2007	2006
<u>COUNTY CLERK FUND</u>		
ASSETS:		
Cash	\$115,577	\$100,801
Investments	51,908	105,479
Total Assets	167,485	206,280
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held For Others	167,485	206,280
Total Liabilities	167,485	206,280
 <u>COURT SERVICES FUND</u>		
ASSETS:		
Cash	\$6,457	\$5,391
Total Assets	6,457	5,391
LIABILITIES:		
Funds Held For Others	\$6,457	\$5,391
Total Liabilities	6,457	5,391

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, 2007 and 2006

	2007	2006
<u>GOVERNMENTAL FUNDS CAPITAL ASSETS</u>		
Land	\$1,688,463	\$1,688,463
Infrastructure	60,819,974	60,624,083
Buildings and Improvements	55,431,301	53,539,244
Equipment	12,552,009	12,497,953
Construction in Progress	5,985,936	23,582,791
Total Governmental Funds Capital Assets	136,477,683	151,932,534
 <u>SOURCE OF FUNDING</u>		
General Fund Revenues	\$8,235,766	\$7,976,713
Special Revenue Funds	71,083,833	70,569,840
Capital Projects Funds	56,958,330	73,186,227
Gifts	199,754	199,754
Total Governmental Funds Capital Assets	136,477,683	151,932,534

COUNTY OF CHAMPAIGN, ILLINOIS
CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
NOVEMBER 30, 2007

FUNCTION AND ACTIVITY	Land	Infrastructure	Buildings & Improvements	Equipment	Construction in Progress	Total
GENERAL GOVERNMENT:						
County Board	\$0	\$0	\$0	\$34,502	\$0	\$34,502
Administrative Services	0	0	0	726,604	0	726,604
County Clerk	0	0	0	1,185,065	0	1,185,065
Recorder	0	0	0	294,165	0	294,165
Supervisor of Assessments	0	0	0	29,226	0	29,226
Treasurer	0	0	0	51,754	0	51,754
Public Properties	192,138	0	5,286,848	192,170	0	5,671,156
Total General Government	192,138	0	5,286,848	2,513,486	0	7,992,472
JUSTICE AND PUBLIC SAFETY:						
Circuit Clerk	0	0	0	330,728	0	330,728
Circuit Court / Law Library	0	0	0	1,674,943	0	1,674,943
Public Defender	0	0	0	20,829	0	20,829
Sheriff / Correctional Centers	0	0	0	3,511,641	0	3,511,641
State's Attorney	0	0	0	154,478	0	154,478
Coroner	0	0	0	145,952	0	145,952
ESDA / Emergency Management Agcy.	0	0	0	304,285	0	304,285
Court Services / Juvenile Detention	0	0	0	406,097	0	406,097
Animal Control	0	0	0	172,303	0	172,303
Child Advocacy Center	0	0	0	10,250	0	10,250
Public Properties	1,423,487	0	49,758,260	0	0	51,181,747
Total Justice and Public Safety	1,423,487	0	49,758,260	6,731,506	0	57,913,253
HEALTH SERVICES						
Total Health Services	0	0	0	96,059	0	96,059
EDUCATION						
Total Education	0	0	0	675,690	0	675,690
SOCIAL SERVICES						
Total Social Services	732	0	0	0	0	732
DEVELOPMENT						
Total Development	0	0	0	295,006	0	295,006
HIGHWAYS AND BRIDGES						
Total Highways and Bridges	72,106	60,819,974	386,193	2,240,262	5,985,936	69,504,471
Total Governmental Funds Capital Assets	1,688,463	60,819,974	55,431,301	12,552,009	5,985,936	136,477,683

COUNTY OF CHAMPAIGN, ILLINOIS
 CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
 SCHEDULE OF CHANGES BY SOURCE OF FUNDING
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

<u>SOURCE OF FUNDING</u>	<u>Balance 11/30/06</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 11/30/07</u>
GENERAL FUND REVENUES:				
Land	\$228,551	\$0	\$0	\$228,551
Infrastructure	294,731	0	0	294,731
Buildings and Improvements	4,167,927	299,569	0	4,467,496
Equipment	3,156,994	335,238	247,244	3,244,988
Construction in Progress	128,510	0	128,510	0
Total General Fund Revenues	7,976,713	634,807	375,754	8,235,766
SPECIAL REVENUE FUNDS:				
Land	302,783	0	0	302,783
Infrastructure	60,229,352	210,412	14,521	60,425,243
Buildings and Improvements	1,567,081	91,655	0	1,658,736
Equipment	8,296,603	170,309	190,921	8,275,991
Construction in Progress	174,021	247,059	0	421,080
Total Special Revenue Funds	70,569,840	719,435	205,442	71,083,833
CAPITAL PROJECTS FUNDS:				
Land	1,157,129	0	0	1,157,129
Infrastructure	0	0	0	0
Buildings and Improvements	47,733,522	1,500,833	0	49,234,355
Equipment	1,015,316	0	13,326	1,001,990
Construction in Progress	23,280,260	5,898,699	23,614,103	5,564,856
Total Capital Projects Funds	73,186,227	7,399,532	23,627,429	56,958,330
GIFTS:				
Land	0	0	0	0
Infrastructure	100,000	0	0	100,000
Buildings and Improvements	70,714	0	0	70,714
Equipment	29,040	0	0	29,040
Construction in Progress	0	0	0	0
Total Gifts	199,754	0	0	199,754
Total Governmental Funds Capital Assets	151,932,534	8,753,774	24,208,625	136,477,683

COUNTY OF CHAMPAIGN, ILLINOIS
 CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
 SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

<u>FUNCTION AND ACTIVITY</u>	<u>Balance 11/30/06</u>	<u>Additions</u>	<u>Deductions</u>	<u>Function Reclass</u>	<u>Balance 11/30/07</u>
GENERAL GOVERNMENT:					
County Board	\$34,502	\$0	\$0	\$0	\$34,502
Administrative Services	703,937	39,197	16,530	0	726,604
County Clerk	1,190,440	4,375	9,750	0	1,185,065
Recorder	294,165	0	0	0	294,165
Supervisor of Assessments	29,226	0	0	0	29,226
Treasurer	48,290	3,464	0	0	51,754
Public Properties	5,462,531	219,449	2,630	(8,194)	5,671,156
Total General Government	<u>7,763,091</u>	<u>266,485</u>	<u>28,910</u>	<u>(8,194)</u>	<u>7,992,472</u>
JUSTICE AND PUBLIC SAFETY:					
Circuit Clerk	347,821	0	17,093	0	330,728
Circuit Court / Law Library	1,659,195	15,748	0	0	1,674,943
Public Defender	20,829	0	0	0	20,829
Sheriff / Correctional Centers	3,476,134	253,842	218,335	0	3,511,641
State's Attorney	138,559	15,919	0	0	154,478
Coroner	134,482	11,470	0	0	145,952
ESDA / Emergency Management Agency	302,228	2,057	0	0	304,285
Court Services / Juvenile Detention	445,549	18,979	58,431	0	406,097
Animal Control	166,840	5,463	0	0	172,303
Child Advocacy Center	10,250	0	0	0	10,250
Public Properties	49,473,648	1,699,178	0	8,921	51,181,747
Total Justice and Public Safety	<u>56,175,535</u>	<u>2,022,656</u>	<u>293,859</u>	<u>8,921</u>	<u>57,913,253</u>
HEALTH SERVICES					
Total Health Services	<u>96,059</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>96,059</u>
EDUCATION					
Total Education	<u>681,905</u>	<u>4,555</u>	<u>10,770</u>	<u>0</u>	<u>675,690</u>
SOCIAL SERVICES					
Total Social Services	<u>22,937,308</u>	<u>806,764</u>	<u>23,742,613</u>	<u>(727)</u>	<u>732</u>
DEVELOPMENT					
Total Development	<u>334,665</u>	<u>78,293</u>	<u>117,952</u>	<u>0</u>	<u>295,006</u>
HIGHWAYS AND BRIDGES					
Total Highways and Bridges	<u>63,943,971</u>	<u>5,575,021</u>	<u>14,521</u>	<u>0</u>	<u>69,504,471</u>
Total Governmental Funds Capital Assets	<u>151,932,534</u>	<u>8,753,774</u>	<u>24,208,625</u>	<u>0</u>	<u>136,477,683</u>

Single Audit Section

COUNTY OF CHAMPAIGN, ILLINOIS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Revenues	Federal Expenditures
--	---	---------------------	-------------------------

U.S. DEPT. OF HEALTH & HUMAN SERVICES

93.600 Head Start Program **\$4,064,195** **\$4,080,770**

Regional Planning Comm.--Head Start Fund	U.S. Dept. of Health & Human Services Grant #05/CH/6105/13 (06/07)	\$1,154,328	\$1,152,549
Regional Planning Comm.--Head Start Fund	U.S. Dept. of Health & Human Services Grant #05/CH/6105/14 (07/08)	\$2,909,867	\$2,928,221

93.588 Low Income Home Energy Assistance Program **\$1,833,955** **\$1,591,220**

Regional Planning Commission	IL Dept. of Healthcare & Family Services LIHEAP Grant #07-22442 (06/07)	\$1,223,700	\$1,226,542
Regional Planning Commission	IL Dept. of Healthcare & Family Services LIHEAP Grant #08-22442 (07/08)	\$432,241	\$202,182
Regional Planning Commission	IL Dept. of Healthcare & Family Services Weatherization Grant #07-22142 (06/07)	\$86,635	\$97,597
Regional Planning Commission	IL Dept. of Healthcare & Family Services Weatherization Grant #08-22142 (07/08)	\$91,067	\$64,587
Regional Planning Commission	IL Dept. of Healthcare & Family Services LIHEAP Grant #07-22442 (06/07) (CSBG)	\$312	\$312

93.569 Community Services Block Grant **\$521,121** **\$522,072**

Regional Planning Commission	IL Dept. of Commerce & Econ. Opportunity Grant #06-231038 (2006)	\$42,696	\$41,266
Regional Planning Commission	IL Dept. of Commerce & Econ. Opportunity Grant #07-231038 (2007)	\$478,425	\$480,806

93.563 Child Support Enforcement Title IV-D **\$274,071** **\$267,362**

State's Attorney	IL Dept. of Healthcare & Family Services Grant #2006-55-013-Ka2 (06/07)	\$149,378	\$133,505
State's Attorney	IL Dept. of Healthcare & Family Services Grant #2008-55-013-K1A (07/08)	\$66,716	\$82,974
Circuit Clerk	IL Dept. of Healthcare & Family Services Grant #2005-55-007-K5 (06/07)	\$28,288	\$14,502
Circuit Clerk	IL Dept. of Healthcare & Family Services Grant #2008-55-007 (07/08)	\$11,575	\$18,267

(Continued on next page.)

COUNTY OF CHAMPAIGN, ILLINOIS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Revenues	Federal Expenditures
U.S. DEPT. OF HEALTH & HUMAN SERVICES (continued)			
93.563 Child Support Enforcement Title IV-D (continued)			
Sheriff	IL Dept. of Healthcare & Family Services Grant #2005-55-005-DM2 (05/06)	\$2,128	\$2,128
Sheriff	IL Dept. of Healthcare & Family Services Grant #2005-55-005-K3 (06/07)	\$13,227	\$13,227
Sheriff	IL Dept. of Healthcare & Family Services Grant #2008-55-005-K (07/08)	\$2,759	\$2,759
93.283 CDC Investigations & Technical Assistance		\$84,548	\$78,717
County Public Health Board	IL Dept. of Public Health Grant #77181009 (06/07)	\$46,904	\$39,927
County Public Health Board	IL Dept. of Public Health Grant #77181104 (06/07)	\$31,504	\$25,336
County Public Health Board	IL Dept. of Public Health Grant #87181009 (07/08)	\$6,140	\$13,454
93.044 Special Programs for the Aging Title III-B		\$15,762	\$15,762
Regional Planning Commission	East Central Illinois Area Agency on Aging Grant #2007-29 (06/07)	\$13,790	\$13,790
Regional Planning Commission	East Central Illinois Area Agency on Aging Grant #2008-29 (07/08)	\$1,972	\$1,972
93.558 / 93.556 Temporary Assistance for Needy Families / Promoting Safe & Stable Families		\$12,998	\$12,998
Regional Planning Commission	IL Dept. of Children & Family Services Grant #178742-6017 (06/07)	\$9,537	\$9,537
Regional Planning Commission	IL Dept. of Children & Family Services Grant #178742-6018 (07/08)	\$3,461	\$3,461
93.674 Chafee Foster Care Independence Program		\$70	\$70
Regional Planning Commission	IL Dept. of Children & Family Services Grant #178742-6037 (06/07)	\$70	\$70
Regional Planning Commission	IL Dept. of Children & Family Services Grant #178742-6038 (07/08)	\$0	\$0

(Continued on next page.)

COUNTY OF CHAMPAIGN, ILLINOIS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Revenues	Federal Expenditures
--	---	---------------------	-------------------------

U.S. DEPT. OF HEALTH & HUMAN SERVICES (continued)

93.617 Voting Access for Individuals with Disabilities \$0 \$0

County Clerk--Election Assistance Fund	IL State Board of Elections Election Assistance for Indiv. with Disabilities	\$0	\$0
--	---	-----	-----

U.S. DEPT. OF JUSTICE

16.575 Crime Victim Assistance \$90,546 \$104,109

State's Attorney--Victim Advocacy Fund	IL Criminal Justice Information Authority Grant #205078 (10/05-9/07)	\$25,789	\$27,513
State's Attorney--Victim Advocacy Fund	IL Criminal Justice Information Authority Grant #207078 (10/07-9/08)	\$10,445	\$7,054
Child Advocacy Center	IL Criminal Justice Information Authority Grant #205216 (11/05-10/07)	\$54,312	\$61,650
Child Advocacy Center	IL Criminal Justice Information Authority Grant #207216 (11/07-10/08)	\$0	\$7,892

16.585 Drug Court Discretionary Grant \$81,451 \$81,417

Mental Health Board--Drug Courts Fund	U.S. Dept. of Justice Grant #2005-DC-BX-0032 (05/08)	\$81,451	\$81,417
---------------------------------------	---	----------	----------

16.579 Byrne Memorial Anti-Drug Abuse Formula Grant \$50,397 \$44,800

State's Attorney	IL Appellate Prosecutor Drug Prosecutor Contract 10/1/06-9/30/07	\$46,664	\$37,333
State's Attorney	IL Appellate Prosecutor Drug Prosecutor Contract 10/1/07-9/30/08	\$3,733	\$7,467

16.523 Juvenile Accountability Incentive Block Grant \$13,754 \$12,343

Court Services--Juv. Info. Sharing System Fund	IL Criminal Justice Information Authority Grant #503005 (2/06-11/06)	\$1,311	\$0
Court Services--Juv. Info. Sharing System Fund	IL Criminal Justice Information Authority Grant #504005 (11/06-5/07)	\$12,443	\$12,343

(Continued on next page.)

COUNTY OF CHAMPAIGN, ILLINOIS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Revenues	Federal Expenditures
--	---	---------------------	-------------------------

U.S. DEPT. OF JUSTICE (continued)

16.606 State Criminal Alien Assistance Program **\$25,841** **\$25,841**

Sheriff	U.S. Dept. of Justice Grant #2007-AP-BX-0461 (2007)	\$14,482	\$14,482
Sheriff	U.S. Dept. of Justice Grant #2008-AP-BX-0159 (2008)	\$11,359	\$11,359

16.543 Missing Children's Assistance **\$13,385** **\$13,694**

Child Advocacy Center	National Children's Alliance Program Support 1/1/06 - 12/31/06	\$7,307	\$384
Child Advocacy Center	National Children's Alliance Program Support 1/1/07 - 12/31/07	\$1,298	\$8,550
Child Advocacy Center	National Children's Alliance Equipment 1/1/07 - 12/31/07	\$4,760	\$4,760

16.738 Byrne Memorial Justice Assistance Grant **\$10,500** **\$10,500**

Sheriff	City of Champaign Grant #2006-F0936-IL-DJ (2006)	\$5,500	\$5,500
Sheriff	City of Champaign / ICJIA Grant #2007-F3231-IL-DJ (2007)	\$5,000	\$5,000

U.S. DEPT. OF TRANSPORTATION

20.205 FHWA Highway Planning & Construction **\$269,011** **\$285,019**

Regional Planning Commission	IL Dept of Transportation Grant #07T0056 (06/07)	\$178,204	\$155,746
Regional Planning Commission	IL Dept of Transportation Grant #08T0046 (07/08)	\$90,807	\$129,273

20.505 FTA Federal Transit Metropolitan Planning **\$60,276** **\$64,123**

Regional Planning Commission	IL Dept of Transportation Grant #07T0056 (06/07)	\$39,444	\$34,467
Regional Planning Commission	IL Dept of Transportation Grant #08T0046 (07/08)	\$20,832	\$29,656

(Continued on next page.)

COUNTY OF CHAMPAIGN, ILLINOIS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Revenues	Federal Expenditures
--	---	---------------------	-------------------------

U.S. DEPT. OF TRANSPORTATION (continued)

20.509 FTA Formula Grants for Other Than Urbanized Areas **\$18,121** **\$33,091**

Regional Planning Commission	IL Dept of Transportation Grant #PT07074 (4/07-3/10)	\$18,121	\$33,091
------------------------------	---	----------	----------

U.S. DEPT. OF HOUSING & URBAN DEVELOPMENT

14.238 Shelter Plus Care Program **\$260,474** **\$259,902**

Regional Planning Commission	U.S. Dept. of Housing & Urban Development Shelter Plus Care I #IL01C503004 (06/07)	\$86,374	\$86,374
Regional Planning Commission	U.S. Dept. of Housing & Urban Development Shelter Plus Care I #IL01C603004 (07/08)	\$59,958	\$59,958
Regional Planning Commission	U.S. Dept. of Housing & Urban Development Shelter Plus Care II #IL01C903001 (06/07)	\$51,949	\$51,377
Regional Planning Commission	U.S. Dept. of Housing & Urban Development Shelter Plus Care II #IL01C603005 (07/08)	\$62,193	\$62,193

14.218 Community Development Block Grant **\$40,904** **\$31,983**

Regional Planning Commission	City of Urbana Court Diversion 7/01/06-6/30/07	\$4,000	\$4,000
Regional Planning Commission	City of Urbana Court Diversion 7/01/07-6/30/08	\$2,650	\$2,650
Regional Planning Commission	City of Urbana Senior Services 10/01/06-9/30/07	\$4,000	\$4,000
Regional Planning Commission	City of Urbana Senior Services 10/01/07-9/30/08	\$2,250	\$2,250
Regional Planning Commission	City of Champaign Senior Home Repair Program 2/01/06-1/31/07	\$14,886	\$5,148
Regional Planning Commission	City of Champaign Senior Home Repair Program 2/01/07-1/31/08	\$13,118	\$13,935

14.239 H.O.M.E. Investment Partnerships Program **\$5,363** **\$5,363**

Regional Planning Commission	City of Urbana Subgrant 7/1/06 - 6/30/07	\$0	\$0
------------------------------	---	-----	-----

(Continued on next page.)

COUNTY OF CHAMPAIGN, ILLINOIS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Revenues	Federal Expenditures
--	---	---------------------	-------------------------

U.S. DEPT. OF HOUSING & URBAN DEVELOPMENT (continued)

14.239 H.O.M.E. Investment Partnerships Program (continued)

Regional Planning Commission	City of Urbana Subgrant 7/1/07 - 6/30/08	\$0	\$0
Regional Planning Commission	City of Urbana Tenant Rental Assistance 7/1/07 - 6/30/08	\$5,363	\$5,363

U.S. DEPT. OF ENERGY

81.042 Weatherization Assistance for Low Income Persons \$245,068 \$291,665

Regional Planning Commission	IL Dept of Healthcare & Family Services Grant #07-40142 (06/07)	\$160,599	\$185,046
Regional Planning Commission	IL Dept of Healthcare & Family Services Grant #08-40142 (07/08)	\$84,469	\$106,619

U.S. DEPT. OF AGRICULTURE

10.558 Child & Adult Care Food Program \$175,171 \$220,734

Regional Planning Comm.--Head Start Fund	IL State Board of Education Grant No. 09-010-043P-00	\$175,171	\$220,734
--	---	-----------	-----------

10.555 National School Lunch Program \$16,258 \$16,258

Juvenile Detention Center	IL State Board of Education Grant No. 09-010-043P-00	\$16,258	\$16,258
---------------------------	---	----------	----------

10.553 National School Breakfast Program \$9,427 \$9,427

Juvenile Detention Center	IL State Board of Education Grant No. 09-010-043P-00	\$9,427	\$9,427
---------------------------	---	---------	---------

U.S. DEPT. OF HOMELAND SECURITY

97.042 Emergency Management Performance Grant \$31,392 \$28,529

Emergency Management Agency	IL Emergency Management Agency 10/1/06 - 9/30/07	\$31,392	\$23,297
Emergency Management Agency	IL Emergency Management Agency 10/1/07 - 9/30/08	\$0	\$5,232

(Continued on next page.)

COUNTY OF CHAMPAIGN, ILLINOIS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Revenues	Federal Expenditures
--	---	---------------------	-------------------------

U.S. DEPT. OF HOMELAND SECURITY (continued)

97.074 Law Enforcement Terrorism Prevention \$7,428 \$1,282

Sheriff / Public Properties	IL Law Enforcement Alarm System 6/23/05 - 11/30/07	\$7,428	\$1,282
-----------------------------	---	---------	---------

97.024 Emergency Food & Shelter National Board Prog. \$8,517 \$8,517

Regional Planning Commission	Emergency Food & Shelter National Board Grant No. 20-2360-00 (06/07)	\$8,517	\$8,517
------------------------------	---	---------	---------

GENERAL SERVICES ADMINISTRATION

39.011 Election Reform Payments \$12,412 \$3,816

County Clerk--Election Assistance Fund	IL State Board of Elections Election Administration Improvement Grant	\$0	\$0
County Clerk--Election Assistance Fund	IL State Board of Elections Polling Place Accessibility Grant	\$12,412	\$3,816

ELECTION COMMISSION

90.401 Help America Vote Act Requirements \$6,400 \$8,783

County Clerk--Election Assistance Fund	IL State Board of Elections Accessible Voting Equipment Grant	\$0	\$0
County Clerk--Election Assistance Fund	IL State Board of Elections Phase II Accessible Voting Equipment Grant	\$6,400	\$8,783

U.S. DEPT. OF EDUCATION

84.027 Special Education Grants to States \$5,054 \$90

Regional Planning Commission	IL State Board of Education Grant #2008-4630-10 / 09-010-043P-00 (07/08)	\$5,054	\$90
------------------------------	---	---------	------

U.S. ENVIRONMENTAL PROTECTION AGENCY

66.605 Performance Partnership Grants \$2,725 \$1,687

County Public Health Board	IL Dept. of Public Health Public Water Sys. Supvsn. 7/01/05 - 9/30/06	\$1,337	\$0
County Public Health Board	IL Dept. of Public Health Public Water Sys. Supvsn. 10/01/06 - 9/30/07	\$1,388	\$1,404

(Continued on next page.)

COUNTY OF CHAMPAIGN, ILLINOIS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Revenues	Federal Expenditures
--	---	---------------------	-------------------------

U.S. ENVIRONMENTAL PROTECTION AGENCY (continued)

66.605 Performance Partnership Grants (continued)

County Public Health Board	IL Dept. of Public Health Public Water Sys. Supvsn. 10/01/07 - 9/30/08	\$0	\$283
TOTAL FEDERAL AWARDS		\$8,266,575	\$8,131,944

Notes:

Accounting policy for this schedule: For federal awards where reimbursement is received after the expenditures are incurred, the federal expenditures are matched to the federal revenues by reporting the expenditures in the same period as the revenues. For federal awards where advance drawdowns are received, the federal expenditures are reported in the period when incurred.

BRAY, DRAKE, LILES & RICHARDSON LLP

KARL E. DRAKE, CPA
CURTIS D. LILES, CPA
R. NEIL RICHARDSON, CPA

JAMES P. BRAY, CPA (Retired)

Certified Public Accountants
1606 N. Willow View Road, Suite 1E
Urbana, Illinois 61802-7446

Phone 217/337-0004
Fax 217/337-5822

June 27, 2008

Champaign County Board
Urbana, IL

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Champaign County, Illinois, as of and for the year ended November 30, 2007, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 27, 2008. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Champaign County, Illinois' internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Champaign County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Champaign County's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be, in combination, significant deficiencies, and also those significant deficiencies, in combination, a material weakness.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affects Champaign County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is a more than a remote likelihood that a misstatement of Champaign County's financial statements that is more than inconsequential will not be prevented or detected by Champaign County's internal control. We consider the deficiencies described in the accompanying schedule of findings and questioned costs to be, in combination, significant deficiencies, and the combined significant deficiencies to be a material weakness. (Findings 2007-1 through 2007-4).

A material weakness is a significant deficiency, or a combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by Champaign County's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies and accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe that the four significant deficiencies described above, in combination, constitute a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Champaign County, Illinois's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We also noted certain other matters that we reported to the management of Champaign County, Illinois in a separate letter dated June 27, 2008.

This report is intended solely for the information and use of the Champaign County Board, management, others within the County, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.


BRAY, DRAKE, LILES & RICHARDSON LLP

Members of the American Institute of Certified Public Accountants
Members of the Illinois CPA Society

BRAY, DRAKE, LILES & RICHARDSON LLP

KARL E. DRAKE, CPA
CURTIS D. LILES, CPA
R. NEIL RICHARDSON, CPA

JAMES P. BRAY, CPA (Retired)

Certified Public Accountants
1606 N. Willow View Road, Suite 1E
Urbana, Illinois 61802-7446

Phone 217/337-0004
Fax 217/337-5822

June 27, 2008

Champaign County Board
Urbana, IL

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Compliance

We have audited the compliance of Champaign County, Illinois, with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended November 30, 2007. Champaign County, Illinois's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Champaign County, Illinois's management. Our responsibility is to express an opinion on Champaign County, Illinois's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Champaign County, Illinois's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Champaign County, Illinois's compliance with those requirements.

In our opinion, Champaign County, Illinois, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended November 30, 2007.

Internal Control Over Compliance

The management of Champaign County, Illinois, is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Champaign County, Illinois's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Champaign County, Illinois's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or a combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is a more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A *material weakness* is a significant deficiency, or a combination of significant deficiencies, that results in more than a remote likelihood that a material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the Champaign County Board, management, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.


BRAY, DRAKE, LILES & RICHARDSON LLP

Members of the American Institute of Certified Public Accountants
Members of the Illinois CPA Society

**COUNTY OF CHAMPAIGN, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED NOVEMBER 30, 2007**

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of the County of Champaign, Illinois as of and for the year ended November 30, 2007.
2. Four control deficiencies which in combination are considered to be significant deficiencies disclosed during the audit of the financial statements are reported in the Independent Auditor's Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*. The combined deficiencies are reported as a material weakness.
3. No instances of noncompliance material to the financial statements of the County of Champaign, Illinois, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiency in internal control over the major federal award programs is reported in the Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133.
5. The auditor's report on compliance for the major federal award programs for the County of Champaign, Illinois expresses an unqualified opinion on all major federal programs.
6. Audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133 are reported in this Schedule.
7. The programs tested as major programs include:

Shelter Care Plus Program	CFDA No. 14.238
FHWA Highway Planning & Construction	CFDA No. 20.205
Low Income Home Energy Assistance Program	CFDA No. 93.568
8. The threshold for distinguishing types A and B programs was \$300,000.
9. The County of Champaign, Illinois qualified as a low-risk auditee.

B. FINDINGS – FINANCIAL STATEMENT AUDIT

IN COMBINATION, THE FOLLOWING FOUR FINDINGS ARE A SIGNIFICANT DEFICIENCY AND ALSO, IN COMBINATION, ARE A MATERIAL WEAKNESS

2007-1: Nursing Home accounts payable items not recorded in correct accounting period.

Condition: Expense items were not all being recorded in the fiscal year ended November 30, 2007 by the Nursing Home accountant.

Criteria: Internal controls should exist that provide reasonable assurance that all expense items have been recorded in the proper fiscal year under full accrual accounting.

Effect: This condition causes expenses to be understated and liabilities to be understated..

Recommendation: A consulting management firm has been hired to provide operational management assistance to the Nursing Home. We recommend that this firm be asked to provide specific improvements in the accounting processes at the Nursing Home to strengthen internal controls related to expense and liability reporting.

2007-2: Nursing Home recording of receipts.

Condition: Accounts receivable payments are not being recorded under the County policy. They are recorded when received by the Nursing Home, not when deposited to the Treasurer, which is the County policy.

Criteria: Internal controls should exist that provide reasonable assurance that the County policy of recording receipts only when deposits are made with the Treasurer is being followed.

2007-2 (continued):

Effect: This condition causes discrepancies between the Nursing Home records and the County Auditor's office records.

Recommendation: The Nursing Home should record receipts following the County policy.

2007-3: Delay in allowing the independent auditor to start the audit of the Nursing Home.

Condition: The outside independent auditor was not allowed to start the audit of the Nursing Home in a timely manner.

Criteria: Internal controls should exist that allow the audit to be completed in a timely manner.

Effect: This delays the completion of the overall County Audit and delays the preparation of the financial statements by the elected County Auditor's office.

Recommendation: The newly-hired management consulting firm should review the accounting controls in effect and adjust the procedures and processes so that the audit can be started and completed in a timely manner.

2007-4: Nursing Home fixed asset accounting.

Condition: Four different versions of the fixed asset schedules were presented to the outside auditor before a final correct one was completed.

Criteria: Internal controls should exist that allow for correct depreciation schedules to be maintained on a timely basis.

Effect: This again delays the completion of the overall County Audit. This also caused the outside independent auditor to have to re-do audit procedures several times.

Recommendation: The newly-hired management consulting firm should review the fixed assets accounting controls in effect and adjust the procedures and processes so that accurate fixed asset schedules can be maintained throughout the year.

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS

NONE

COUNTY OF CHAMPAIGN, ILLINOIS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED NOVEMBER 30, 2007

THERE WERE NO AUDIT FINDINGS IN THE PRIOR YEAR

Statistical Section

Statistical Section

Per the Governmental Accounting Standards Board Statement No. 44, the objectives of the Statistical Section are to provide financial statement users with additional historical perspective, context, and detail to assist in using the information in the financial statements, notes to the financial statements, and required supplementary information to understand and assess a government's economic condition. The information is presented in five categories:

Financial Trends Information is intended to assist users in understanding and assessing how a government's financial position has changed over time.

(Tables I, II, III, IV, V)

Revenue Capacity Information is intended to assist users in understanding and assessing the factors affecting a government's ability to generate its own-source revenues.

(Tables VI, VII, VIII, IX, X, XI)

Debt Capacity Information is intended to assist users in understanding and assessing a government's debt burden and its ability to issue additional debt.

(Tables XII, XIII, XIV)

Demographic and Economic Information is intended to assist users in understanding the socioeconomic environment within which a government operates and to provide information that facilitates comparisons of financial statement information over time and among governments.

(Tables XV, XVI, XVII)

Operating Information is intended to provide contextual information about a government's operations and resources to assist readers in using financial statement information to understand and assess a government's economic condition.

(Tables XVIII, XIX, XX, XXI)

County of Champaign, Illinois
 Net Assets by Component
 (Full Accrual Basis of Accounting)
 Last Five Fiscal Years

	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998
Governmental Activities Net Assets:										
Invested in Capital Assets,										
Net of Related Debt	\$34,867,488	\$38,191,604	\$44,410,228	\$43,144,523	\$40,625,812	(A)	(A)	(A)	(A)	(A)
Restricted	\$38,799,947	\$36,459,707	\$34,005,479	\$34,768,760	\$37,599,566	(A)	(A)	(A)	(A)	(A)
Unrestricted	(\$18,282,480)	\$1,986,789	\$6,933,666	\$6,684,539	\$5,540,138	(A)	(A)	(A)	(A)	(A)
Total Governmental Activities	\$55,384,955	\$76,638,100	\$85,349,373	\$84,597,822	\$83,765,516					
Business-Type Activities Net Assets:										
Invested in Capital Assets,										
Net of Related Debt	\$23,741,355	\$1,875,343	\$2,070,110	\$2,133,423	\$2,207,436	(A)	(A)	(A)	(A)	(A)
Restricted	\$0	\$0	\$0	\$0	\$0	(A)	(A)	(A)	(A)	(A)
Unrestricted	(\$733,774)	(\$130,136)	(\$31,374)	\$1,099,210	\$1,762,658	(A)	(A)	(A)	(A)	(A)
Total Business-Type Activities	\$23,007,581	\$1,745,207	\$2,038,736	\$3,232,633	\$3,970,094					
Total Primary Government Net Assets:										
Invested in Capital Assets,										
Net of Related Debt	\$58,608,843	\$40,066,947	\$46,480,338	\$45,277,946	\$42,833,248	(A)	(A)	(A)	(A)	(A)
Restricted	\$38,799,947	\$36,459,707	\$34,005,479	\$34,768,760	\$37,599,566	(A)	(A)	(A)	(A)	(A)
Unrestricted	(\$19,016,254)	\$1,856,653	\$6,902,292	\$7,783,749	\$7,302,796	(A)	(A)	(A)	(A)	(A)
Total Primary Government	\$78,392,536	\$78,383,307	\$87,388,109	\$87,830,455	\$87,735,610					

(A) Information for prior fiscal years is not available.

County of Champaign, Illinois
Changes in Net Assets
(Full Accrual Basis of Accounting)
Last Five Fiscal Years

Table II

	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998
EXPENSES BY FUNCTION / PROGRAM										
GOVERNMENTAL ACTIVITIES:										
General Government	\$10,627,760	\$10,508,915	\$9,599,277	\$8,409,851	\$7,960,184	(A)	(A)	(A)	(A)	(A)
Justice & Public Safety	28,373,837	29,726,343	26,149,299	24,822,961	23,075,833	(A)	(A)	(A)	(A)	(A)
Health	7,371,974	6,360,141	5,778,022	3,961,545	4,262,633	(A)	(A)	(A)	(A)	(A)
Education	5,195,843	4,703,406	4,295,978	4,630,462	4,729,201	(A)	(A)	(A)	(A)	(A)
Social Services	190,786	280,956	280,925	122,859	39,445	(A)	(A)	(A)	(A)	(A)
Development	6,356,022	3,314,966	3,292,533	3,441,329	2,563,954	(A)	(A)	(A)	(A)	(A)
Highways & Bridges	7,461,600	13,777,351	7,548,937	6,805,328	8,779,912	(A)	(A)	(A)	(A)	(A)
Interest on Long-Term Debt	2,554,227	2,413,876	2,037,431	2,442,084	2,419,292	(A)	(A)	(A)	(A)	(A)
Total Governmental Activities	68,132,049	71,085,954	58,982,402	54,636,419	53,830,454					
BUSINESS-TYPE ACTIVITIES:										
Nursing Home	15,999,925	12,767,512	11,555,306	10,857,012	10,154,157	(A)	(A)	(A)	(A)	(A)
Total Business-Type Activities	15,999,925	12,767,512	11,555,306	10,857,012	10,154,157					
Total Primary Government	84,131,974	83,853,466	70,537,708	65,493,431	63,984,611					
PROGRAM REVENUES										
GOVERNMENTAL ACTIVITIES:										
Charges for Services:										
General Government	2,995,670	3,122,058	2,989,140	2,855,363	2,997,758	(A)	(A)	(A)	(A)	(A)
Justice & Public Safety	5,395,709	4,759,809	4,518,512	4,454,213	4,027,500	(A)	(A)	(A)	(A)	(A)
Health	78,582	179,460	126,612	174,501	126,655	(A)	(A)	(A)	(A)	(A)
Education	30,485	30,336	36,421	37,783	18,125	(A)	(A)	(A)	(A)	(A)
Social Services	52,036	0	0	0	0	(A)	(A)	(A)	(A)	(A)
Development	701,771	445,982	486,499	545,231	569,231	(A)	(A)	(A)	(A)	(A)
Highways & Bridges	232,346	124,001	134,080	107,577	117,539	(A)	(A)	(A)	(A)	(A)
Operating Grants & Contributions	18,054,418	15,606,621	13,955,084	14,824,949	21,087,873	(A)	(A)	(A)	(A)	(A)
Total Governmental Activities	27,541,017	24,268,267	22,246,348	22,999,617	28,944,681					
BUSINESS-TYPE ACTIVITIES:										
Charges for Services:										
Nursing Home	13,722,500	10,488,071	9,555,457	9,331,326	9,436,862	(A)	(A)	(A)	(A)	(A)
Operating Grants & Contributions	0	0	48,496	153	129	(A)	(A)	(A)	(A)	(A)
Total Business-Type Activities	13,722,500	10,488,071	9,603,953	9,331,479	9,436,991					
Total Primary Government	41,263,517	34,756,338	31,850,301	32,331,096	38,381,672					
TOTAL NET REVENUE (EXPENSE)										
Governmental Activities	(40,591,032)	(46,817,687)	(36,736,054)	(31,636,802)	(24,885,773)	(A)	(A)	(A)	(A)	(A)
Business-Type Activities	(2,277,425)	(2,279,441)	(1,951,353)	(1,525,533)	(717,166)	(A)	(A)	(A)	(A)	(A)
Total Primary Government	(42,868,457)	(49,097,128)	(38,687,407)	(33,162,335)	(25,602,939)					

(Continued Below)

County of Champaign, Illinois
Changes in Net Assets
(Full Accrual Basis of Accounting)
Last Five Fiscal Years

Table II

(Continued)

	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998
GENERAL REVENUES & TRANSFERS										
GOVERNMENTAL ACTIVITIES:										
Property Taxes	\$22,905,851	\$21,624,968	\$20,492,425	\$17,236,668	\$16,386,877	(A)	(A)	(A)	(A)	(A)
Public Safety Sales Taxes	4,359,205	4,240,855	4,069,752	3,862,564	3,672,341	(A)	(A)	(A)	(A)	(A)
Hotel/Motel & Auto Rental Taxes	26,376	32,027	31,199	25,690	33,013	(A)	(A)	(A)	(A)	(A)
Unrestricted Grants & Contributions	10,841,170	10,547,157	10,358,136	9,322,526	8,759,254	(A)	(A)	(A)	(A)	(A)
Investment Earnings	1,957,841	1,814,557	1,481,065	733,910	638,316	(A)	(A)	(A)	(A)	(A)
Miscellaneous	1,914,765	1,014,781	1,049,111	1,205,793	1,111,636	(A)	(A)	(A)	(A)	(A)
Gain on Sale of Capital Assets	0	0	0	125,971	22,601	(A)	(A)	(A)	(A)	(A)
Transfers	(22,667,321)	(1,167,931)	5,917	(44,014)	(40,407)	(A)	(A)	(A)	(A)	(A)
Total Governmental Activities	19,337,887	38,106,414	37,487,605	32,469,108	30,583,631					
BUSINESS-TYPE ACTIVITIES:										
Property Taxes	840,560	783,877	740,487	709,715	679,634	(A)	(A)	(A)	(A)	(A)
Investment Earnings	27,610	14,255	12,741	14,756	11,879	(A)	(A)	(A)	(A)	(A)
Miscellaneous	4,308	19,849	10,145	19,587	14,211	(A)	(A)	(A)	(A)	(A)
Transfers	22,667,321	1,167,931	(5,917)	44,014	40,407	(A)	(A)	(A)	(A)	(A)
Total Business-Type Activities	23,539,799	1,985,912	757,456	788,072	746,131					
Total Primary Government	42,877,686	40,092,326	38,245,061	33,257,180	31,329,762					
CHANGE IN NET ASSETS										
Governmental Activities	(21,253,145)	(8,711,273)	751,551	832,306	5,697,858	(A)	(A)	(A)	(A)	(A)
Business-Type Activities	21,262,374	(293,529)	(1,193,897)	(737,461)	28,965	(A)	(A)	(A)	(A)	(A)
Total Primary Government	9,229	(9,004,802)	(442,346)	94,845	5,726,823					

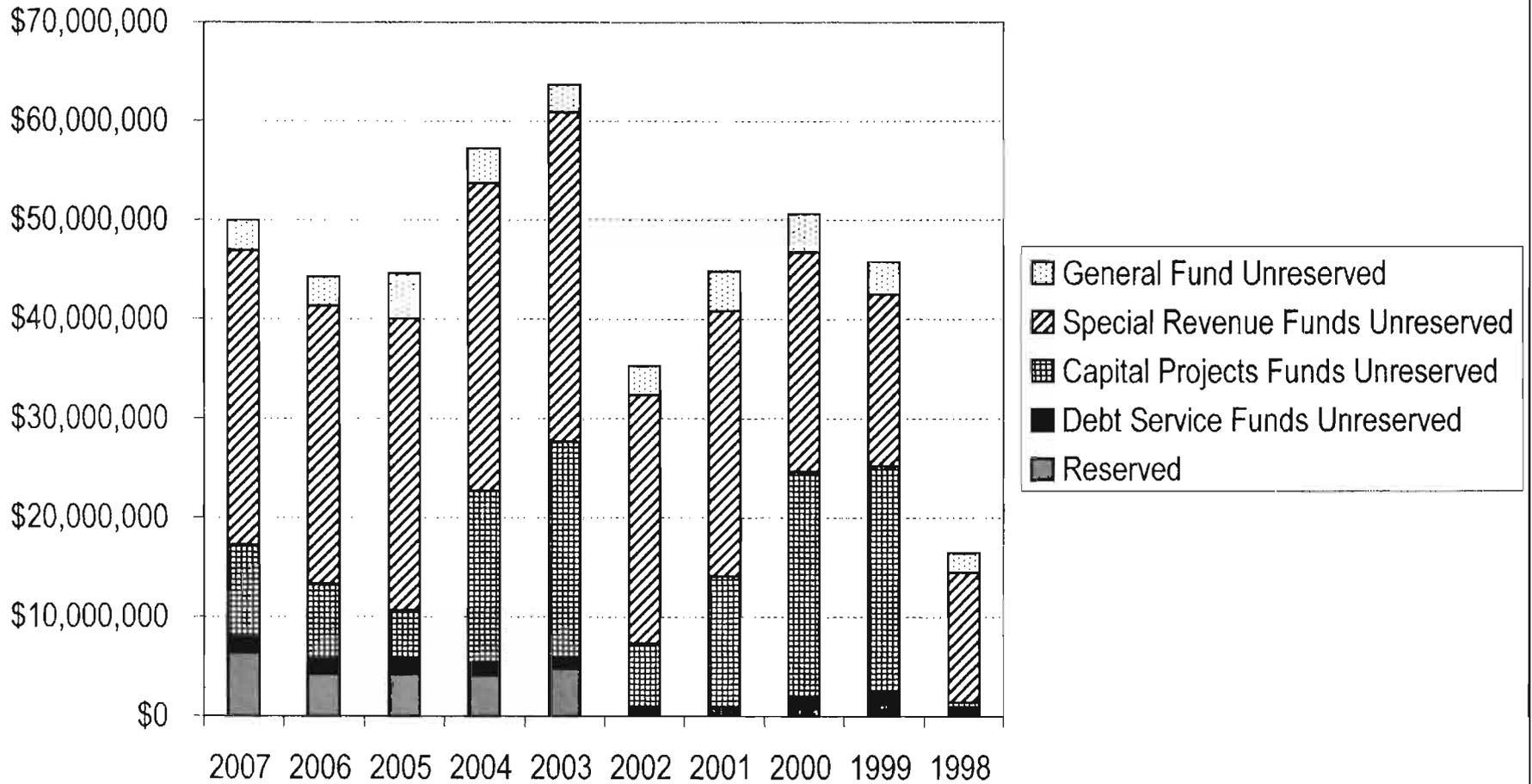
(A) Information for prior fiscal years is not available.

County of Champaign, Illinois
Fund Balances in Governmental Funds
(Modified Accrual Basis of Accounting)
Last Ten Fiscal Years

	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998
FUND BALANCES:										
General Fund:										
Reserved	\$258,397	\$79,130	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Unreserved	\$3,054,103	\$2,893,045	\$4,513,457	\$3,560,220	\$2,849,521	\$2,961,353	\$4,012,973	\$3,855,564	\$3,259,262	\$1,970,115
Total General Fund	\$3,312,500	\$2,972,175	\$4,513,457	\$3,560,220	\$2,849,521	\$2,961,353	\$4,012,973	\$3,855,564	\$3,259,262	\$1,970,115
All Other Governmental Funds:										
Reserved	\$6,149,284	\$4,181,959	\$4,277,429	\$4,099,174	\$4,793,737	\$942,611	\$910,102	\$868,375	\$1,499,472	\$0
Unreserved, reported in:										
Special Revenue Funds	\$29,659,357	\$28,029,439	\$29,415,358	\$31,040,198	\$33,261,906	\$25,040,534	\$26,720,948	\$22,126,626	\$17,299,912	\$13,117,324
Debt Service Funds	\$1,487,876	\$1,424,715	\$1,476,773	\$1,301,105	\$994,898	\$6,180	\$9,450	\$955,571	\$932,459	\$886,631
Capital Projects Funds	\$9,353,957	\$7,627,183	\$4,906,264	\$17,296,465	\$21,865,644	\$6,360,468	\$13,174,155	\$22,818,181	\$22,811,066	\$488,303
Total All Other Governmental Funds	\$46,650,474	\$41,263,296	\$40,075,824	\$53,736,942	\$60,916,185	\$32,349,793	\$40,814,655	\$46,768,753	\$42,542,909	\$14,492,258
Total Governmental Funds:										
Reserved	\$6,407,681	\$4,261,089	\$4,277,429	\$4,099,174	\$4,793,737	\$942,611	\$910,102	\$868,375	\$1,499,472	\$0
Unreserved	\$43,555,293	\$39,974,382	\$40,311,852	\$53,197,988	\$58,971,969	\$34,368,535	\$43,917,526	\$49,755,942	\$44,302,699	\$16,462,373
Total Governmental Funds	\$49,962,974	\$44,235,471	\$44,589,281	\$57,297,162	\$63,765,706	\$35,311,146	\$44,827,628	\$50,624,317	\$45,802,171	\$16,462,373

FUND BALANCES IN GOVERNMENTAL FUNDS

Last Ten Fiscal Years



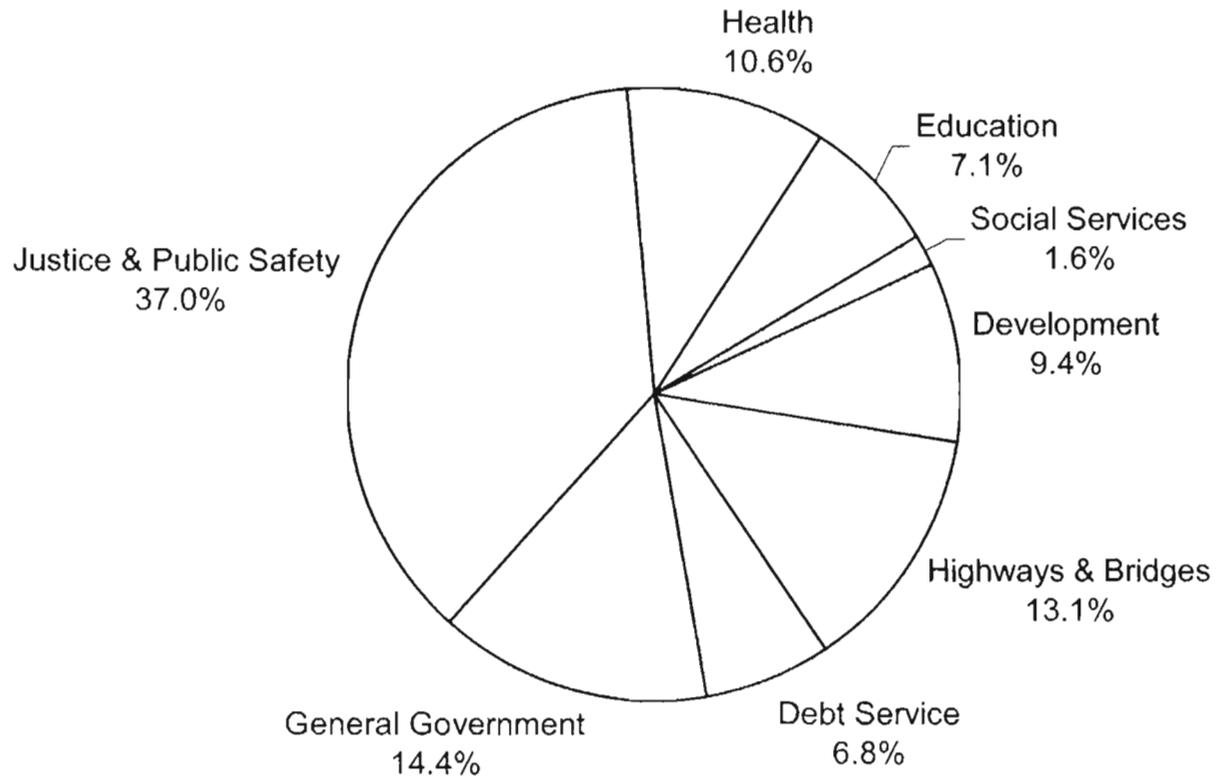
County of Champaign, Illinois
 Changes in Fund Balances in Governmental Funds
 (Modified Accrual Basis of Accounting)
 Last Ten Fiscal Years

Table IV

	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998
REVENUES:										
Property Taxes	\$22,905,851	\$21,624,968	\$20,492,425	\$17,236,668	\$16,386,877	\$14,120,831	\$13,483,315	\$13,160,307	\$13,068,817	\$12,615,656
Public Safety Sales Taxes	4,325,591	4,220,430	4,034,116	3,833,504	3,659,055	3,532,172	3,588,548	3,260,651	1,082,936	0
Hotel/Motel & Auto Rental Taxes	26,376	32,027	31,199	28,192	33,538	41,428	47,556	80,664	110,626	91,608
Intergovernmental Revenue	28,824,004	26,200,446	24,166,027	23,418,063	29,452,072	23,329,865	22,227,630	20,746,866	21,175,585	17,841,194
Fines & Forfeitures	1,212,047	972,661	858,533	882,161	1,216,238	1,162,915	1,014,465	761,585	755,419	753,119
Licenses & Permits	1,776,162	1,919,918	1,922,470	1,924,265	1,586,286	1,287,913	1,165,517	1,043,618	1,032,220	934,698
Charges for Services	7,030,123	6,315,552	6,335,631	6,168,571	5,879,978	5,172,771	4,403,882	4,038,022	4,092,797	4,185,067
Interest on Program Loans	168,191	98,309	88,448	111,041	93,451	0	0	0	0	0
Investment Earnings	1,941,770	1,880,908	1,386,357	726,725	626,586	807,891	2,746,037	3,210,786	1,151,044	652,151
Miscellaneous	1,978,222	1,042,907	1,087,115	1,235,648	1,144,233	1,039,052	1,064,131	1,018,929	836,862	782,160
Total Revenues	70,188,337	64,308,126	60,402,321	55,564,838	60,078,314	50,494,838	49,741,081	47,321,428	43,306,306	37,855,653
EXPENDITURES:										
General Government	10,333,817	10,997,973	9,105,619	8,252,802	8,273,413	8,391,656	7,050,728	6,146,891	6,608,174	6,357,236
Justice & Public Safety	26,601,637	27,211,571	25,206,654	23,482,082	26,882,714	30,198,497	31,310,568	25,379,429	20,926,414	16,432,747
Health	7,582,045	6,446,921	5,772,289	3,949,947	4,255,077	4,347,935	3,606,581	2,751,571	2,170,043	2,127,020
Education	5,128,814	4,550,421	4,202,591	4,561,113	4,857,475	4,211,804	3,616,436	3,770,704	3,392,004	2,563,977
Social Services	1,136,191	5,852,897	12,646,912	4,162,581	1,174,002	26,500	26,500	26,500	26,500	26,500
Development	6,755,012	3,612,677	3,833,792	4,163,160	3,245,458	3,619,522	3,123,184	2,875,979	2,883,125	2,851,635
Highways & Bridges	9,379,137	6,357,608	9,053,864	9,359,013	6,183,886	6,462,337	4,110,763	4,300,732	2,397,475	2,953,459
Debt Service: Principal	2,337,681	2,861,180	2,140,340	1,701,959	1,172,925	1,015,501	936,072	930,836	1,279,456	1,126,413
Interest	2,520,442	2,255,580	1,881,330	2,478,007	2,433,246	1,863,516	1,907,308	2,013,225	539,011	601,405
Total Expenditures	71,774,776	70,146,828	73,843,391	62,110,664	58,478,196	60,137,268	55,688,140	48,195,867	40,222,202	35,040,392
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,586,439)	(5,838,702)	(13,441,070)	(6,545,826)	1,600,118	(9,642,430)	(5,947,059)	(874,439)	3,084,104	2,815,261
OTHER FINANCING SOURCES (USES):										
General Obligation Bond Proceeds	7,593,890	6,502,459	0	0	20,207,535	0	0	5,155,862	25,554,908	0
Refunding Bond Proceeds	0	0	27,210,685	6,378,484	0	0	0	0	0	0
Payments to Refunding Escrow Agent	0	0	(26,882,845)	(6,291,202)	0	0	0	0	0	0
Capital Lease Financing	0	150,364	409,164	0	183,839	0	0	0	456,735	86,710
Proceeds from Sale of Capital Assets	0	0	0	0	27,369	30,000	0	0	87,663	229,942
Transfers In	4,442,023	8,657,267	3,115,635	3,178,013	3,273,917	3,550,418	2,109,522	1,333,072	1,903,014	835,446
Transfers Out	(4,721,971)	(9,825,198)	(3,119,450)	(3,188,013)	(2,814,324)	(3,454,470)	(1,959,152)	(1,142,269)	(1,746,626)	(699,476)
Net Other Financing Sources (Uses)	7,313,942	5,484,892	733,189	77,282	20,878,336	125,948	150,370	5,346,665	26,255,694	452,622
NET CHANGE IN FUND BALANCES	5,727,503	(353,810)	(12,707,881)	(6,468,544)	22,478,454	(9,516,482)	(5,796,689)	4,472,226	29,339,798	3,267,883
Debt Service Expenditures as a Percentage of Noncapital Expenditures	7.56%	8.40%	7.30%	8.71%	7.55%	5.54%	6.52%	7.20%	5.10%	5.18%

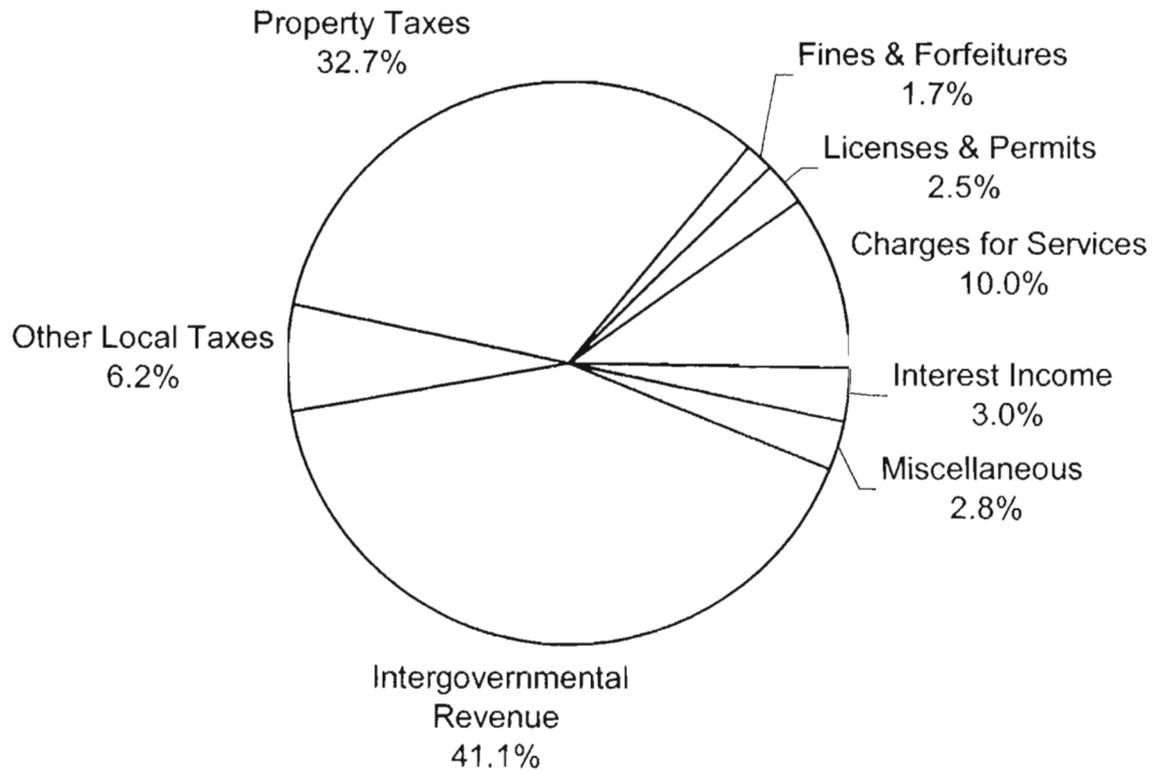
GOVERNMENTAL FUNDS EXPENDITURES BY FUNCTION

Fiscal Year Ended November 30, 2007



GOVERNMENTAL FUNDS REVENUES BY SOURCE

Fiscal Year Ended November 30, 2007



County of Champaign, Illinois
Tax Revenues By Source
Last Ten Fiscal Years

Table V

Fiscal Year	Locally Assessed				State Shared							Total Tax Revenue
	^A Real Estate Tax	Hotel-Motel Tax	Auto Rental Tax	Public Safety Sales Tax	County Sales Tax	Photo Processing Sales Tax	Use Tax	State Income Tax	Corporate Pers. Prop. Replace. Tax	Inheritance Tax	County Motor Fuel Tax	
2007	^D \$23,746,411	\$6,743	\$19,633	\$4,325,591	\$5,948,858	\$---	\$432,343	\$2,939,461	\$1,090,252	\$86,533	\$2,799,065	\$41,394,890
2006	^D 22,408,845	12,533	19,494	4,220,430	5,809,683	---	441,791	2,800,454	921,863	241,084	2,850,120	39,726,297
2005	^D 21,232,912	13,085	18,114	4,034,116	5,610,900	---	383,789	2,568,050	858,848	595,689	2,866,002	38,181,505
2004	^D 17,946,383	13,689	14,503	3,833,504	5,416,040	---	465,280	2,199,700	624,797	330,011	2,757,003	33,600,910
2003	^D 17,066,511	19,053	14,485	3,659,055	5,158,400	---	208,445	2,199,295	558,189	130,119	2,754,441	31,767,993
2002	14,120,831	24,435	16,993	3,532,172	5,040,596	^C 47,569	331,858	2,216,887	552,659	185,809	2,788,514	28,858,323
2001	13,483,315	29,979	17,577	3,588,548	4,960,290	75,963	389,910	2,654,489	691,864	232,387	2,799,196	28,923,518
2000	13,160,307	63,578	17,086	^B 3,260,651	4,686,709	75,450	430,854	2,687,095	764,028	241,183	2,946,187	28,333,128
1999	13,068,817	91,362	19,264	^B 1,082,936	5,325,115	70,744	389,065	2,505,530	688,619	293,657	2,506,993	26,042,102
1998	12,615,656	73,862	17,746	---	4,707,067	69,741	333,671	2,403,470	704,956	250,352	2,132,963	23,309,484

^A Includes back taxes, penalties for late payments, payments in lieu of taxes and mobile home taxes.

^B Local 1/4% public safety sales tax was implemented July 1, 1999. Revenue in 1999 included five months of receipts, while 2000 shows the first full year of receipts.

^C Photo processing sales tax was ended April 30, 2002. Revenue in 2002 included the final seven months of receipts.

^D Starting in 2003, real estate taxes include property taxes levied for the Nursing Home enterprise fund. All other property taxes are for governmental funds.

County of Champaign, Illinois
Property Tax Levies and Collections
Last Ten Fiscal Years

Table VI

Fiscal Year	(A) Taxes Levied for the Fiscal Year	Taxes Collected in the Fiscal Year for which they were Levied		(B) Taxes Collected in Subsequent Fiscal Years	Total Collections to Date		Uncollected Taxes	
		Amount	% of Levy		Amount	% of Levy	Amount	% of Levy
2007	\$23,265,316	\$23,139,784	99.5%	\$1,274	\$23,141,058	99.5%	\$124,258	0.5%
2006	\$21,945,783	\$21,866,429	99.6%	\$1,850	\$21,868,279	99.6%	\$77,504	0.4%
2005	\$20,740,354	\$20,626,787	99.5%	\$5,512	\$20,632,299	99.5%	\$108,055	0.5%
2004	\$17,417,705	\$17,348,514	99.6%	\$5,587	\$17,354,101	99.6%	\$63,604	0.4%
2003	\$16,654,145	\$16,517,243	99.2%	\$1,813	\$16,519,056	99.2%	\$135,089	0.8%
2002	\$13,827,008	\$13,739,152	99.4%	\$1,168	\$13,740,320	99.4%	\$86,688	0.6%
2001	\$13,206,329	\$13,092,895	99.1%	\$1,084	\$13,093,979	99.1%	\$112,350	0.9%
2000	\$12,898,243	\$12,824,134	99.4%	\$97	\$12,824,231	99.4%	\$74,012	0.6%
1999	\$12,809,787	\$12,743,625	99.5%	\$90	\$12,743,715	99.5%	\$66,072	0.5%
1998	\$12,374,219	\$12,278,822	99.2%	\$48	\$12,278,870	99.2%	\$95,349	0.8%

(A) Tax levy is the extended amount per the tax bills.

(B) Only includes backtaxes collected in 2006 and after. Backtaxes collected prior to 2006 are not identified with the year the taxes were originally billed.

County of Champaign, Illinois
Property Tax Levies by Component
Last Ten Fiscal Years

Table VII

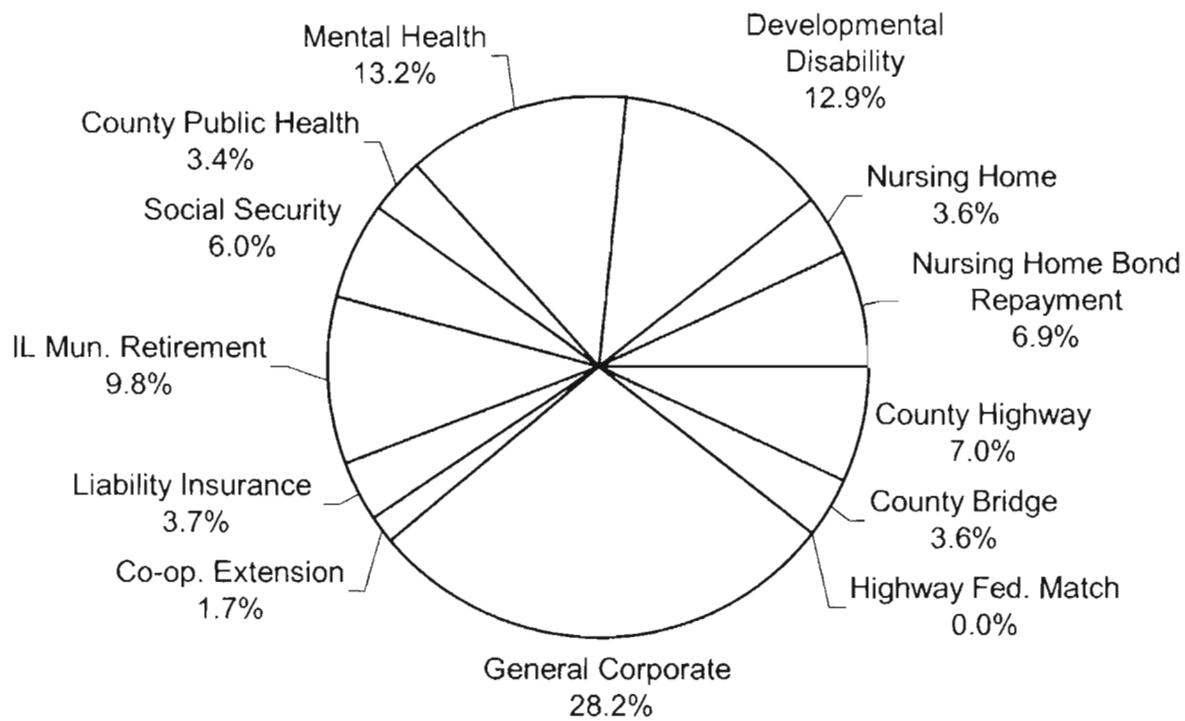
FISCAL YEAR	(A)	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	1999	1998
GENERAL FUND:											
General Corporate		\$6,552,164	\$6,281,072	\$6,170,799	\$5,912,604	\$5,678,233	\$5,420,326	\$4,891,794	\$4,663,700	\$4,373,295	\$4,208,215
Cooperative Extension Education		402,761	379,181	368,137	353,408	334,950	323,086	306,524	291,948	278,672	267,456
SPECIAL REVENUE FUNDS:											
Mental Health		3,066,658	2,883,369	2,716,980	2,618,083	2,485,604	2,390,473	2,259,188	2,157,142	2,085,298	2,008,357
Developmental Disability		3,000,188	2,780,491	2,597,552	--	--	--	--	--	--	--
County Public Health		781,654	733,318	689,935	660,186	626,010	603,542	571,220	532,657	259,203	242,000
County Highway		1,640,876	1,540,793	1,451,953	1,392,000	1,392,169	1,391,503	1,391,503	1,390,732	1,391,503	1,339,070
County Bridge		832,372	782,756	736,274	705,000	704,980	704,112	704,112	703,857	704,112	678,000
Highway Federal Aid Match		5,967	5,493	5,149	4,730	6,672	7,375	125,000	125,000	125,000	250,000
Tort Immunity		866,900	565,781	533,930	499,300	420,319	421,167	445,000	465,537	445,000	445,000
Illinois Municipal Retirement		2,278,632	2,230,500	1,827,800	1,634,152	1,386,700	1,293,800	1,369,911	1,099,000	1,130,100	1,016,400
Social Security		1,394,627	1,340,000	1,273,300	1,350,000	1,325,670	1,269,800	1,135,500	1,145,000	1,008,593	894,000
DEBT SERVICE FUNDS:											
Jail Bond Repayment		--	--	--	--	--	--	--	323,210	1,032,372	1,027,524
Nursing Home Bond Repayment		1,604,655	1,605,535	1,602,341	1,611,323	1,610,303	--	--	--	--	--
ENTERPRISE FUND:											
Nursing Home Operations		838,339	788,249	741,423	709,512	680,000	--	--	--	--	--
TOTAL PROPERTY TAX LEVY		<u>23,265,793</u>	<u>21,916,538</u>	<u>20,715,573</u>	<u>17,450,298</u>	<u>16,651,610</u>	<u>13,825,184</u>	<u>13,199,752</u>	<u>12,897,783</u>	<u>12,833,148</u>	<u>12,376,022</u>
TOTAL PROPERTY TAX RATE (per \$100 of assessed valuation)		.7616	.7801	.7981	.7048	.7117	.6200	.6201	.6425	.6768	.6904

Note: Property tax levies reported are the amounts authorized by County Board ordinance. Tax rates are calculated by the County Clerk.

(A) Tax levies and tax rates are reported for the fiscal year in which related taxes are collected by the County.

PROPERTY TAX LEVY BY COMPONENT

For Taxes Payable in 2007



County of Champaign, Illinois
Assessed and Estimated Actual Value of Taxable Real Property
Last Ten Fiscal Years

TABLE VIII

(A) Fiscal Year	RESIDENTIAL		FARM		COMMERCIAL		TOTAL		(D) Total County Direct Tax Rate
	(B) Estimated Actual Value of Taxable Property	(C) Taxed Equalized Assessed Value							
2007	\$6,348,264,510	\$1,933,330,940	\$634,954,800	\$201,094,187	\$3,473,828,286	\$907,385,383	\$10,457,047,596	\$3,041,810,510	.7616
2006	\$5,824,592,370	\$1,771,810,457	\$559,868,520	\$179,240,051	\$3,234,355,986	\$850,060,850	\$9,618,816,876	\$2,801,111,358	.7801
2005	\$5,324,903,100	\$1,611,571,319	\$582,556,680	\$186,919,460	\$2,984,147,952	\$789,314,975	\$8,891,607,732	\$2,587,805,754	.7981
2004	\$4,863,955,860	\$1,525,098,533	\$617,007,930	\$200,296,165	\$2,784,355,128	\$738,124,116	\$8,265,318,918	\$2,463,518,814	.7048
2003	\$4,518,844,110	\$1,411,957,474	\$656,187,570	\$213,745,035	\$2,618,985,345	\$705,550,822	\$7,794,017,025	\$2,331,253,331	.7117
2002	\$4,236,970,020	\$1,320,565,133	\$702,168,330	\$229,438,895	\$2,499,101,733	\$673,907,571	\$7,438,240,083	\$2,223,911,599	.6200
2001	\$3,995,233,170	\$1,239,805,602	\$749,829,900	\$245,699,830	\$2,358,147,195	\$638,176,374	\$7,103,210,265	\$2,123,681,806	.6201
2000	\$3,777,366,750	\$1,165,256,759	\$730,271,670	\$239,337,230	\$2,172,790,710	\$597,395,757	\$6,680,429,130	\$2,001,989,746	.6425
1999	\$3,564,119,310	\$1,096,297,595	\$675,395,880	\$221,155,890	\$2,052,196,632	\$569,563,698	\$6,291,711,822	\$1,887,017,183	.6768
1998	\$3,362,720,940	\$1,033,642,160	\$622,357,980	\$203,437,040	\$1,972,926,321	\$550,671,610	\$5,958,005,241	\$1,787,750,810	.6904

301

(A) Property value is reported for the year in which the related taxes are collected by the County. The property is actually assessed in the previous year.

(B) Actual value of taxable property is estimated at three times the equalized assessed value. Equalized assessed value is the value of taxable real property determined by local and state assessment officials. Under state law, residential, commercial and farm residences are assessed at one-third market value, while farmland and farm buildings are assessed at one-third of the value based on productivity or "agricultural economic value." Data is not available for non-taxable property.

(C) After the equalized assessed value has been determined by assessment officials, deductions are then made for homestead and other exemptions, tax increment financing districts, and enterprise zone abatements. This assessed value is the value on which tax bills are calculated.

(D) Tax rate is per \$100 of assessed valuation.

County of Champaign, Illinois
Property Tax Rates - Direct and Overlapping Governments
(per \$100 of Assessed Value)
Last Ten Fiscal Years

Table IX

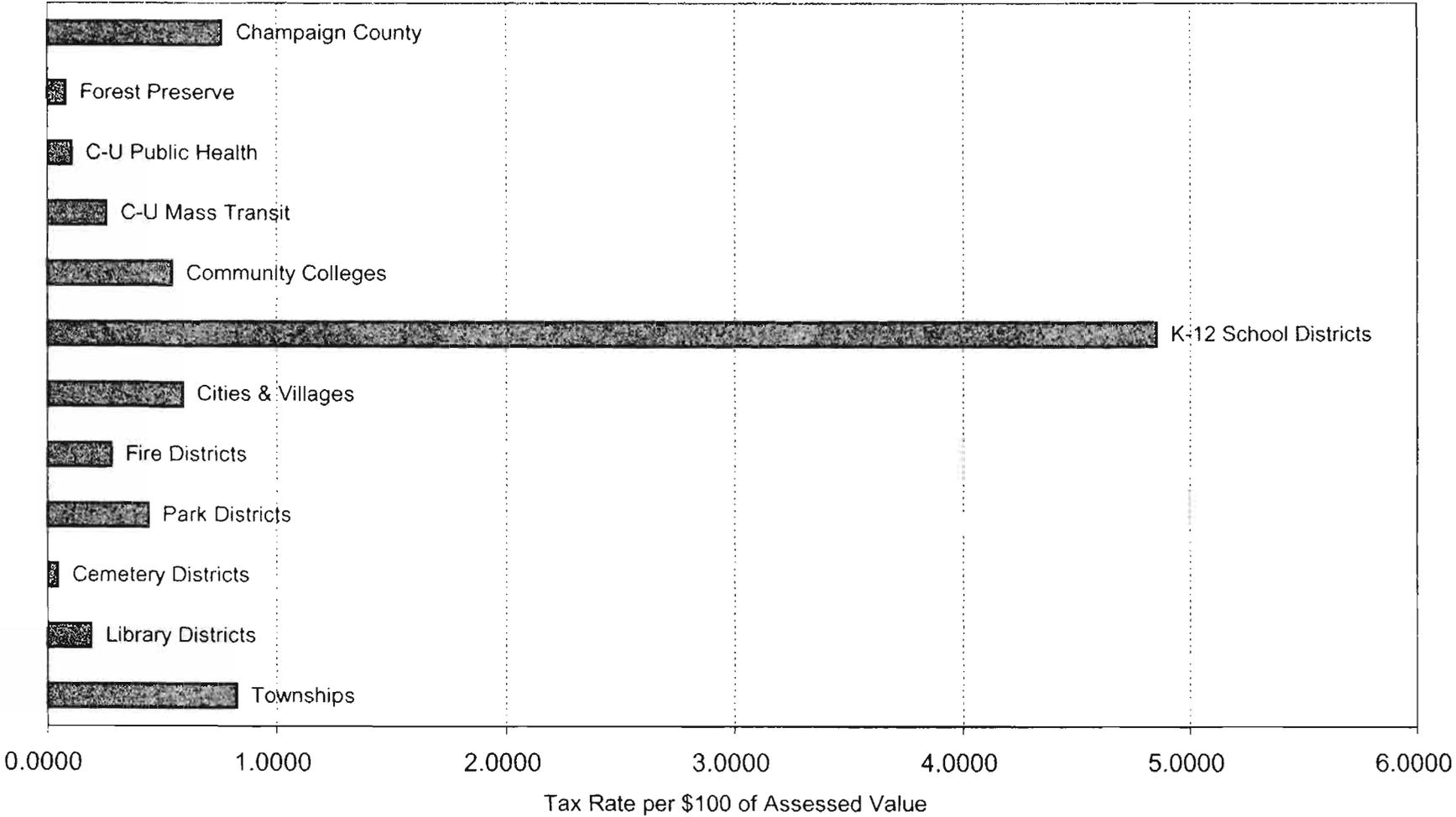
	(A)	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>
Champaign County Direct Rates:											
General Corporate		.2154	.2242	.2385	.2397	.2436	.2437	.2303	.2330	.2318	.2354
Cooperative Extension Education		.0132	.0135	.0142	.0143	.0144	.0145	.0144	.0146	.0148	.0150
Mental Health		.0995	.1015	.1037	.1042	.1050	.1059	.1049	.1061	.1080	.1111
Developmental Disability		.0974	.0993	.1000	---	---	---	---	---	---	---
County Public Health		.0257	.0262	.0267	.0268	.0269	.0271	.0269	.0266	.0137	.0135
County Highway		.0539	.0550	.0561	.0564	.0597	.0626	.0655	.0695	.0737	.0749
County Bridge		.0274	.0279	.0285	.0286	.0302	.0317	.0332	.0352	.0373	.0379
Highway Federal Aid Match		.0002	.0002	.0002	.0002	.0003	.0003	.0059	.0062	.0066	.0140
Tort Immunity		.0285	.0202	.0206	.0203	.0180	.0189	.0210	.0233	.0236	.0249
Illinois Municipal Retirement		.0749	.0796	.0706	.0662	.0595	.0582	.0645	.0549	.0599	.0569
Social Security		.0458	.0478	.0492	.0547	.0569	.0571	.0535	.0572	.0534	.0500
Jail Bond Repayment		---	---	---	---	---	---	---	.0159	.0540	.0568
Nursing Home Bond Repayment		.0521	.0566	.0611	.0646	.0680	---	---	---	---	---
Nursing Home Operations		<u>.0276</u>	<u>.0281</u>	<u>.0287</u>	<u>.0288</u>	<u>.0292</u>	---	---	---	---	---
Total Direct Rates		<u>.7616</u>	<u>.7801</u>	<u>.7981</u>	<u>.7048</u>	<u>.7117</u>	<u>.6200</u>	<u>.6201</u>	<u>.6425</u>	<u>.6768</u>	<u>.6904</u>
Overlapping Rates:											
County Forest Preserve		.0800	.0818	.0839	.0840	.0850	.0859	.0855	.0885	.0922	.0959
C-U Public Health District		.1060	.1087	.1126	.1135	.1152	.1172	.1170	.1206	.1300	.1438
C-U Mass Transit District		.2592	.2623	.2677	.2695	.2728	.2772	.2764	.2813	.2839	.2854
U & C Sanitary District		---	---	---	---	---	---	---	---	---	---
Community Colleges (average)	(B)	.5449	.5506	(C)							
K-12 School Districts (average)	(B)	4.8535	4.8415	(C)							
Cities & Villages (average)	(B)	.5889	.6012	(C)							
Fire Districts (average)	(B)	.2794	.2853	(C)							
Park Districts (average)	(B)	.4420	.4544	(C)							
Cemetery Districts (average)	(B)	.0445	.0460	(C)							
Library Districts (average)	(B)	.1935	.1896	(C)							
Townships (average)	(B)	<u>.8252</u>	<u>.8225</u>	(C)							
Total All Rates		<u>8.9787</u>	<u>9.0240</u>								

(A) Tax rates are reported for the fiscal year in which the related taxes are collected.

(B) Average rates are provided due to the large number of taxing bodies in Champaign County with various boundaries and providing various services. See Table X.

(C) Average rates for prior years are not available.

AVERAGE PROPERTY TAX RATES For Taxes Payable in 2007



County of Champaign, Illinois
Taxing Districts
November 30, 2007

Table X

<u>School Districts</u>	<u>Cities & Villages</u>	<u>Townships</u>	<u>Township Roads & Bridges</u>	<u>Township Permanent Roads</u>	<u>Fire Districts</u>	<u>Multi-Township Assessors</u>
---Grade Schools---	Allerton	Ayers	Ayers	Ayers	Allerton	Ayers-Raymond-South Homer
61V Armstrong-Ellis	Bondville	Brown	Ayers	Ayers	Broadlands-Longview	Colfax-Sadorus
130 Thomasboro	Broadlands	Champaign	Brown	Brown	Carroll	Compromise-Harwood-Kerr
137 Rantoul	Champaign	City of Champaign	Champaign	Champaign	Cherry Hills	Condit-East Bend-Hensley- Newcomb
142 Ludlow	Fisher	Colfax	Colfax	Colfax	Cornbelt	Crittenden-Pesotum
169 St. Joseph	Foosland	Compromise	Compromise	Compromise	Eastern Prairie	Ogden-Stanton
188 Gifford	Gifford	Condit	Condit	Condit	Edge Scott	Rantoul-Ludlow
197 Prairieview-Ogden	Homer	Crittenden	Crittenden	Crittenden	Gifford	
---High Schools---	Ivesdale	Cunningham	East Bend	East Bend	Homer	
193 Rantoul Twp.	Longview	East Bend	Harwood	Harwood	Ivesdale	
225 Armstrong Twp.	Ludlow	Harwood	Hensley	Hensley	Lincolnshire	<u>Library Districts</u>
305 St. Joseph-Ogden	Mahomet	Hensley	Kerr	Kerr	Ludlow	Bement Library
---Unit Schools---	Ogden	Kerr	Ludlow	Ludlow	Northern Piatt	Camargo Township Library
1C Fisher	Pesotum	Ludlow	Mahomet	Mahomet	Ogden-Royal	Mahomet Library
3 Mahomet-Seymour	Philo	Mahomet	Newcomb	Newcomb	Pesotum	Moyer Library
4 Champaign	Rantoul	Newcomb	Ogden	Ogden	Philo	Philo Library
5F Gibson City-Melvin-Sibley	Royal	Ogden	Pesotum	Pesotum	Rolling Acres	Tolono Library
5P Bement	Sadorus	Pesotum	Philo	Philo	Sadorus	
7 Tolono	St. Joseph	Philo	Rantoul	Rantoul	Sangamon Valley	
8 Heritage	Savoy	Rantoul	Raymond	Raymond	Scott	<u>Park Districts</u>
10F Paxton-Buckley-Loda	Sidney	Raymond	Sadorus	Sadorus	Sidney	Champaign Park
25P Monticello	Thomasboro	Sadorus	Scott	Scott	St. Joseph-Stanton	Rantoul Park
39P Atwood-Hammond	Tolono	Scott	Sidney	Sidney	Thomasboro	Tolono Park
76V Oakwood	Urbana	Sidney	Somer	Somer	Tolono	Urbana Park
116 Urbana		Somer	South Homer	South Homer	Windsor Park	
301D Tuscola		South Homer	Stanton	Stanton		
302D Villa Grove		Stanton	St. Joseph	St. Joseph		<u>Cemetery Districts</u>
---Community Colleges---		St. Joseph	Tolono	Tolono		Rantoul-Ludlow Cemetery
505 Parkland		Tolono	Urbana	Urbana		Sidney Cemetery
507 Danville Area		Urbana				
			<u>Summary of Taxing Districts by Type</u>			<u>Miscellaneous</u>
			School Districts	26		Champaign County
			Cities & Villages	24		Champaign County Forest Preserve
			Townships	30		Champaign-Urbana Mass Transit
			Township Roads & Bridges	28		Champaign Southwest Mass Transit
			Township Permanent Roads	28		Champaign-Urbana Public Health
			Fire Districts	25		Urbana & Champaign Sanitary
			Multi-Township Assessors	7		
			Library Districts	6		
			Park Districts	4		
			Cemetery Districts	2		
			Miscellaneous	6		
			Total Taxing Districts	186		
<u>Drainage Districts in Champaign County</u>						
Drainage Districts	80					
Drainage Subdistricts	142					
Total Drainage Districts	222					

County of Champaign, Illinois
Principal Property Tax Payers
Current Year and Nine Years Ago

Taxpayer	2007			1998		
	Equalized	Rank	% of Total	Equalized	Rank	% of Total
	Assessed		Assessed	Assessed		Assessed
	Valuation		Valuation	Valuation		Valuation
Carle Foundation (Hospital / Clinic / Nursing Home)	\$51,787,210	1	1.70%	\$18,129,870	1	1.01%
Campus Property Management / Erwin Goldfarb (Housing Rental Properties and Developments)	35,070,510	2	1.15%	8,755,070	4	0.49%
Champaign Market Place LLC (Market Place Mall)	22,708,730	3	0.75%	15,532,700	2	0.87%
Walmart Stores (Discount Department / Grocery Stores)	16,910,580	4	0.56%			
Provena Covenant Medical Center (Hospital / Clinic)	15,083,600	5	0.50%			
Bankier Family (Residential and Commercial Rental Properties)	12,534,200	6	0.41%	6,239,800	9	0.35%
Royse & Brinkmeyer Apartments (Residential Rental Properties)	12,506,740	7	0.41%	8,311,360	5	0.46%
Shapland Realty LLC (Residential and Commercial Rental Properties)	9,903,480	8	0.33%			
Clinton C. Atkins / The Atkins Group (Residential and Commercial Developer)	9,142,120	9	0.30%	9,762,010	3	0.55%
Ramshaw Real Estate (Residential Rental Properties)	8,146,710	10	0.27%			
Kraft General Foods / Humko (Food Products)				7,596,280	6	0.42%
Illinois Housing Development Authority (Housing Rental Properties)				6,608,210	7	0.37%
Supervalu, Inc. (Food Distributor)				6,473,930	8	0.36%
Huntoon Paige Associates (Housing Rental Properties)				5,669,300	10	0.32%
	<u>193,793,880</u>		<u>6.38%</u>	<u>93,078,530</u>		<u>5.20%</u>
Total County Assessed Valuation	<u>3,041,810,510</u>		<u>100.00%</u>	<u>1,787,750,810</u>		<u>100.00%</u>

Note: Equalized assessed valuation is the assessed value used for the tax bills that were payable in the year shown.

County of Champaign, Illinois
 Legal Debt Margin
 Last Ten Fiscal Years

Fiscal Year	(A) Equalized Assessed Value	(B) Debt Limit: 5.75% of Assessed Value	Debt Applicable to Debt Limit:			Total Debt Applicable	Legal Debt Margin	Debt Applicable as Percentage of Debt Limit
			General Obligation Bonds	Inter-governmental Loans	Capital Leases			
2007	\$3,485,682,532	\$200,426,746	\$61,010,755	\$444,063	\$94,722	\$61,549,540	\$138,877,206	30.71%
2006	\$3,206,272,292	\$184,360,657	\$55,679,661	\$496,563	\$282,901	\$56,459,125	\$127,901,532	30.62%
2005	\$2,963,869,244	\$170,422,482	\$51,781,939	\$549,063	\$372,482	\$52,703,484	\$117,718,998	30.93%
2004	\$2,755,106,306	\$158,418,613	\$53,581,902	\$601,563	\$101,195	\$54,284,660	\$104,133,953	34.27%
2003	\$2,598,005,675	\$149,385,326	\$54,642,290	\$654,063	\$160,266	\$55,456,619	\$93,928,707	37.12%
2002	\$2,479,413,361	\$142,566,268	\$35,657,290	\$706,563	\$156,852	\$36,520,705	\$106,045,563	25.62%
2001	\$2,367,736,755	\$136,144,863	\$36,527,290	\$759,063	\$249,853	\$37,536,206	\$98,608,657	27.57%
2000	\$2,226,809,710	\$128,041,558	\$37,322,290	\$811,563	\$338,425	\$38,472,278	\$89,569,280	30.05%
1999	\$2,097,237,274	\$120,591,143	\$33,075,000	\$864,063	\$466,761	\$34,405,824	\$86,185,319	28.53%
1998	\$1,986,001,747	\$114,195,100	\$9,990,000	\$916,563	\$535,826	\$11,442,389	\$102,752,711	10.02%

(A) Equalized assessed value is reported gross of exemptions, tax increment financing and enterprise zone abatements that are later deducted in calculating the tax bills.

(B) Debt limit is per Illinois Compiled Statutes 55 ILCS 5/5-1012.

County of Champaign, Illinois
Outstanding Debt Ratios
Last Ten Fiscal Years

Table XIII

Fiscal Year	Governmental Activities			Business-Type Activities Capital Leases	Primary Government Total Debt Outstanding	(A) Personal Income (in thousands)	Outstanding Debt as Percentage of Personal Income	(A) Population	Outstanding Debt Per Capita
	General Obligation Bonds	Inter- governmental Loans	Capital Leases						
2007	\$61,010,755	\$444,063	\$85,169	\$9,553	\$61,549,540	\$5,598,393	1.10%	188,439	\$326.63
2006	\$55,679,661	\$496,563	\$266,444	\$16,457	\$56,459,125	\$5,598,393	1.01%	188,439	\$299.61
2005	\$51,781,939	\$549,063	\$372,482	\$0	\$52,703,484	\$5,312,374	0.99%	186,723	\$282.25
2004	\$53,581,902	\$601,563	\$101,195	\$0	\$54,284,660	\$5,412,654	1.00%	185,756	\$292.24
2003	\$54,642,290	\$654,063	\$160,266	\$0	\$55,456,619	\$5,775,123	0.96%	185,035	\$299.71
2002	\$35,657,290	\$706,563	\$156,852	\$0	\$36,520,705	\$4,879,738	0.75%	183,350	\$199.19
2001	\$36,527,290	\$759,063	\$249,853	\$0	\$37,536,206	\$4,777,816	0.79%	181,429	\$206.89
2000	\$37,322,290	\$811,563	\$338,425	\$0	\$38,472,278	\$4,579,475	0.84%	179,939	\$213.81
1999	\$33,075,000	\$864,063	\$466,761	\$0	\$34,405,824	\$4,251,026	0.81%	178,652	\$192.59
1998	\$9,990,000	\$916,563	\$535,826	\$0	\$11,442,389	\$4,068,072	0.28%	177,004	\$64.64

(A) Personal income and population estimates are per the Bureau of Economic Analysis, U.S. Dept. of Commerce. Data for the most recent year is not available, so data from the previous year is used.

County of Champaign, Illinois
 Net General Bonded Debt Ratios
 Last Ten Fiscal Years

Table XIV

Fiscal Year	(A) Gross Bonded Debt Outstanding	(B) Resources Restricted for Principal Repayment	Net Bonded Debt Outstanding	(C) Equalized Assessed Value	Ratio of Net Bonded Debt To Assessed Value	(D) Population	Net Bonded Debt Per Capita
2007	\$61,010,755	\$1,902,724	\$59,108,031	\$3,041,810,510	1.94%	188,439	\$313.67
2006	\$55,679,661	\$1,306,926	\$54,372,735	\$2,801,111,358	1.94%	188,439	\$288.54
2005	\$51,781,939	\$1,722,005	\$50,059,934	\$2,587,805,754	1.93%	186,723	\$268.10
2004	\$53,581,902	\$1,224,283	\$52,357,619	\$2,463,518,814	2.13%	185,756	\$281.86
2003	\$54,642,290	\$747,879	\$53,894,411	\$2,331,253,331	2.31%	185,035	\$291.27
2002	\$35,657,290	\$88,782	\$35,568,508	\$2,223,911,599	1.60%	183,350	\$193.99
2001	\$36,527,290	\$56,250	\$36,471,040	\$2,123,681,806	1.72%	181,429	\$201.02
2000	\$37,322,290	\$629,167	\$36,693,123	\$2,001,989,746	1.83%	179,939	\$203.92
1999	\$33,075,000	\$590,000	\$32,485,000	\$1,887,017,183	1.72%	178,652	\$181.83
1998	\$9,990,000	\$560,000	\$9,430,000	\$1,787,750,810	0.53%	177,004	\$53.28

(A) Gross bonded debt includes general obligation bond principal outstanding at year end.

(B) Net assets restricted for debt service have been reduced to the amount that is for principal repayment only.

(C) Assessed value is reported for the year in which related taxes are received by the County. The equalized assessed value shown is after multipliers and deductions have been applied, i.e. the value on which the tax bills are computed.

(D) Population estimates are per the Bureau of Economic Analysis, U.S. Dept. of Commerce. Data for the most recent year is not available, so data from the previous year is used.

County of Champaign, Illinois
Demographic Statistics
Last Ten Fiscal Years

Table XV

Year	(A) Estimated Population	(A) Personal Income (in thousands)	(A) Per Capita Personal Income	(B) Labor Force	(B) Unemployment Rate	(C) Registered Voters	(C) Voter Turnout	(D) School Enrollment
2007				105,053	4.3%			23,458
2006	188,439	\$5,598,393	\$29,709	104,451	3.7%	113,905	47.3%	23,924
2005	186,723	\$5,312,374	\$28,451	102,196	3.9%			24,052
2004	185,756	\$5,412,654	\$29,139	97,211	4.6%	122,739	68.6%	23,882
2003	185,035	\$5,775,123	\$31,211	100,196	3.3%			23,613
2002	183,350	\$4,879,738	\$26,614	100,301	3.2%	99,225	54.7%	23,937
2001	181,429	\$4,777,816	\$26,334	99,009	2.8%			23,851
2000	179,939	\$4,579,475	\$25,450	99,387	2.4%	120,767	62.6%	24,023
1999	178,652	\$4,251,026	\$23,795	98,270	2.5%			24,023
1998	177,004	\$4,068,072	\$22,983	93,134	3.0%	127,069	39.4%	24,158

(A) Population estimates and personal income are per the U.S. Dept. of Commerce - Bureau of Economic Analysis. Figures for the most current year(s) are unavailable.

(B) Labor force and unemployment figures are per the Illinois Dept. of Employment Security. The figures are annual averages accumulated by place of residence.

(C) Voter statistics are per the County Clerk and are shown for general election years only.

(D) School enrollment statistics are per the Regional Office of Education for Champaign and Ford Counties. The figures include elementary and secondary public schools in Champaign County.

County of Champaign, Illinois
Non-agricultural Employment Statistics
Last Ten Fiscal Years

Year	Manufacturing	Construction	Transportation & Utilities	Wholesale & Retail Trade	Leisure & Hospitality	Health Care & Social Assistance	Other Services	Government	Total Number of Jobs
2007	9,400	3,600	2,800	13,900	10,100	11,700	17,400	35,400	104,300
2006	9,200	3,600	3,100	13,500	9,900	11,500	17,300	35,400	103,500
2005	9,500	3,900	3,400	12,900	10,200	11,200	16,900	35,200	103,200
2004	10,100	3,700	3,100	13,400	10,100	10,900	16,400	35,300	103,000
2003	10,300	3,900	3,100	13,700	10,400	10,800	16,000	36,100	104,300
2002	9,800	3,900	3,300	13,700	9,900	10,800	17,300	36,200	104,900
2001	12,400	3,800	4,000	22,200	N/A	N/A	27,300	35,500	105,200
2000	12,900	3,800	3,600	22,300	N/A	N/A	27,000	34,600	104,200
1999	12,000	3,800	3,400	21,800	N/A	N/A	26,100	34,300	101,400
1998	11,575	3,250	2,700	21,325	N/A	N/A	25,275	33,625	97,750

Note: Statistics are per the Illinois Dept. of Employment Security for Champaign County. The figures are annual averages of number of jobs and are accumulated by place of work. In 2002, the Illinois Department of Employment Security adopted the North American Industry Classification System (NAICA), resulting in the reclassification of some jobs and the creation of some new job categories. "Finance, Insurance & Real Estate" is now included in "Other Services," while "Leisure & Hospitality" has been split out from "Wholesale & Retail Trade," and "Health Care & Social Assistance" has been split out from "Services."

Table XVII

County of Champaign, Illinois
Principal Employers
Current Year and Ten Years Ago

<u>Employer</u>	<u>2007</u>			<u>1997</u>		
	<u>Number of Employees</u>	<u>Rank</u>	<u>% of Total Employment</u>	<u>Number of Employees</u>	<u>Rank</u>	<u>% of Total Employment</u>
University of Illinois (Post-Secondary Education)	17,794	1	17.06%	20,766	1	21.41%
Carle Foundation Hospital (Health Care)	3,096	2	2.97%	2,027	3	2.09%
Carle Clinic (Health Care)	3,050	3	2.92%	2,426	2	2.50%
Champaign School District (Elementary & Secondary Education)	1,326	4	1.27%	1,000	8	1.03%
Kraft Foods Inc. (Food Products)	1,300	5	1.25%	1,650	4	1.70%
Parkland Community College (Post-Secondary Education)	1,288	6	1.23%	882	9	0.91%
Provena Covenant Medical Center (Health Care)	1,208	7	1.16%	1,450	5	1.50%
Walmart Stores (Discount Retailer)	1,053	8	1.01%			
County of Champaign (Local Government)	989	9	0.95%			
Christie Clinic (Health Care)	750	10	0.72%			
Collins & Aikman (formerly Rantoul Products) (Automotive Interior Parts Fabrication)				1,100	6	1.13%
Jeld-Wen Inc. (formerly Caradco) (Window Manufacturer)				1,090	7	1.12%
Supervalu Inc. (Wholesale Grocery Distribution)				880	10	0.91%
	<u>31,854</u>		<u>30.54%</u>	<u>33,271</u>		<u>34.30%</u>
Total Employment in Champaign County	<u>104,300</u>		<u>100.00%</u>	<u>96,975</u>		<u>100.00%</u>

Source: Champaign County Economic Development Corporation, Top Employers Directory

County of Champaign, Illinois
Salaries of Principal County Officials
November 30, 2007

<u>OFFICIAL</u>	<u>ANNUAL SALARY</u>	<u>STATE SALARY STIPEND</u>
Auditor, Tony Fabri	\$58,546	
Circuit Clerk, Linda Frank	\$64,909	A \$6,500
Coroner, Duane Northrup	\$58,546	A \$6,500
County Board Chairman, C. Pius Weibel	\$28,274	
County Clerk, Mark Shelden	\$75,109	A \$6,500
Recorder, Barbara Frasca	\$58,546	A \$6,500
Sheriff, Daniel Walsh	\$93,920	A \$6,500
Public Safety Director, Daniel Walsh	\$4,000	
State's Attorney, Julia Rietz	\$160,412	
Treasurer, Daniel Welch	\$75,109	A \$6,500
Collector, Daniel Welch	N/A	
Animal Control Director, Stephanie Joos	\$48,087	
Board of Review Chairman, Laura Sandefur	\$32,776	
Child Advocacy Center Director, Michael Williams	\$46,547	
County Administrator, Debra Busey	\$94,461	
County Administrator, Dennis Inman	\$94,461	
County Highway Engineer, Jeffrey Blue	\$107,546	
Court Services Director, Joseph Gordon	\$82,388	
Emergency Management Agency Director, William Keller	\$50,310	
Mental Health Board Director, Peter Tracy	\$101,069	
Nursing Home Administrator, Andrew Buffenbarger	\$86,008	
Public Defender, Randall Rosenbaum	\$144,371	
Reg. Planning Comm. Chief Executive Officer, Cameron Moore	\$124,995	
Supervisor of Assessments (Interim), Joseph Meents	\$48,133	A \$3,000
Zoning and Enforcement Director, John Hall	\$65,091	
Circuit Judge, Arnold Blockman	\$163,348	B
Circuit Judge, Harry Clem	\$163,348	B
Circuit Judge, Thomas Difanis	\$163,348	B
Circuit Judge, Jeffrey Ford	\$163,348	B
Circuit Judge, Michael Q. Jones	\$163,348	B
Circuit Judge, Heidi Ladd	\$163,348	B
Associate Circuit Judge, Holly Clemons	\$155,181	B
Associate Circuit Judge, John Kennedy	\$155,181	B
Associate Circuit Judge, Richard Klaus	\$155,181	B
Associate Circuit Judge, Chase Leonhard	\$155,181	B
Associate Circuit Judge, Brian McPheters	\$155,181	B

^A The State of Illinois pays stipends to the Circuit Clerk, Coroner, County Clerk, Recorder, Sheriff, Treasurer and Supervisor of Assessments in addition to their salaries paid by the County. The FY2007 Supervisor of Assessments' stipend was paid to the Supervisor at the time, Curt Deedrich.

^B Judges' salaries are paid by the State of Illinois.

Table XIX

County of Champaign, Illinois
County Employees by Function / Program
Last Three Fiscal Years

Function / Program	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998
Governmental Activities:										
General Government	90.0	86.3	84.8	(A)						
Justice & Public Safety	371.0	364.5	376.0	(A)						
Health	5.0	5.0	5.0	(A)						
Education	83.4	83.4	85.4	(A)						
Development	48.0	48.0	51.0	(A)						
Highways & Bridges	24.0	24.0	24.0	(A)						
Business-Type Activities:										
Nursing Home	254.0	260.0	236.5	(A)						
Total	875.4	871.2	862.7							

Note: Figures are full-time-equivalent positions per the County-Wide Staffing Budget.

(A) Information for prior fiscal years is not available.

County of Champaign, Illinois
Operating Indicators by Function / Program
Last Two Fiscal Years

Table XX

		2007	2006	2005	2004	2003	2002	2001	2000	1999	1998
General Government:											
Administrative Services	Agendas prepared	135	127	(A)							
	Meeting minutes prepared	117	115	(A)							
County Auditor	Payroll transactions	0	27,013	(A)							
	Accounting transactions	92,470	83,820	(A)							
Recorder of Deeds	Documents recorded	36,000	36,000	(A)							
	Documents converted to digital format	72,000	64,200	(A)							
Supervisor of Assessments	Number of tax parcels	73,897	72,183	(A)							
	Total assessor changes	26,854	37,850	(A)							
	New construction changes	2,157	2,268	(A)							
County Treasurer	Complaints addressed	1,250	962	(A)							
	Percent of receipts entered within 24 hours	100%	100%	(A)							
	Percent of late charges collected	99%	99%	(A)							
	Number of website hits	11,500	5,000	(A)							
Justice & Public Safety:											
Circuit Clerk	Fees collected: Traffic	\$3,831,002	\$3,381,503	(A)							
	Fees collected: Child Support	\$2,743,846	\$2,906,684	(A)							
	Fees collected: Criminal	\$2,084,034	\$1,665,462	(A)							
	Fees collected: Civil	\$714,803	\$671,793	(A)							
	Fees collected: Probate	\$113,194	\$104,875	(A)							
	Fees collected: Small Claims	\$344,947	\$276,293	(A)							
Public Defender	New cases opened: Felony	2,516	2,376	(A)							
	New cases opened: Misdemeanor/Traffic	3,926	4,032	(A)							
	New cases opened: Juvenile	365	396	(A)							
Sheriff	Calls for service answered	36,928	41,000	(A)							
	Traffic citations written	3,100	3,169	(A)							
	Written warnings issued	2,950	2,922	(A)							
	Civil Process papers served	10,642	10,240	(A)							
State's Attorney	Average monthly prisoner intake	570	580	(A)							
	Police reports reviewed	7,000	7,500	(A)							
	Felony cases filed	1,872	2,200	(A)							
	Misdemeanor cases filed	1,222	2,000	(A)							
Coroner	Abuse/Neglect Petitions filed	98	200	(A)							
	Inquests conducted	131	138	(A)							
	Natural deaths reviewed	1,379	1,459	(A)							
	Deaths requiring autopsy	100	85	(A)							
Juvenile Detention Center	Cremation permits issued	462	437	(A)							
	Average monthly population	12	12	(A)							
Animal Control	Animals spayed/neutered	350	350	(A)							
	Registration compliance percentage	80%	80%	(A)							
Development:											
Zoning & Enforcement	Zoning use permit applications	225	260	(A)							
	Zoning cases completed by ZBA	40	45	(A)							
	Zoning complaints received	79	120	(A)							
	Complaints resolved	39	50	(A)							
	Liquor license applications	26	24	(A)							
Social Services:											
Nursing Home	Patient days per year	68,540	72,903	(A)							
	Average daily census	188	200	(A)							

Note: Data is provided by various County departments.
(A) Data for previous fiscal years is not available.

County of Champaign, Illinois
 Capital Asset Statistics by Function / Program
 Last Two Fiscal Years

Table XXI

	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>
General Government:										
Public Properties										
Buildings maintained (quantity)	18	18	(A)							
Buildings maintained (square footage)	599,533	599,533	(A)							
Grounds maintained (acres)	50	50	(A)							
Justice & Public Safety:										
Sheriff										
Patrol cars	39	39	(A)							
Other Sheriff/Corrections vehicles	31	31	(A)							
Main Street Jail capacity	132	132	(A)							
Satellite Jail capacity	147	147	(A)							
Jail overflow capacity	30	30	(A)							
Highways and Bridges:										
Highway										
Highways maintained (miles)	200	200	(A)							
Bridges maintained (quantity)	687	687	(A)							
Social Services:										
Nursing Home										
Nursing Home capacity	243	243	(A)							

Note: Data is provided by various County departments.

(A) Data for previous fiscal years is not available.

Appendix

SUPPLEMENTAL FINANCIAL INFORMATION

The supplemental financial information that follows includes unaudited grant schedules for the Regional Planning Commission. The schedules include revenue and expenditures by program year with an adjustment to actual audited fringe and indirect charges. The grant schedules have been prepared for specific grantor agency monitoring/reconciliation and are supplemental to the audited financial statements for Champaign County.

INDIRECT COST ALLOCATION

Indirect costs such as salaries and wages and the related employee benefits of a general administrative nature and those costs that cannot be readily assigned to a specific grant or project, such as office rental and printing, are accumulated in indirect cost pools. Equipment usage charges are computed in accordance with federal grant regulations and added to the indirect cost pools. These costs are then equitably allocated among the various federal, state, and local grant projects based on the direct labor hours charged to those projects, in accordance with federal regulations. It is the Regional Planning Commission's policy to establish provisional rates at the beginning of the fiscal year (December 1) to be used for billing purposes during the year. The provisional rates are based upon historical experience and conservative estimates of future activity. Because they are estimates, they will always vary from actual. Over recovery and under recovery of indirect costs will occur due to fluctuations in indirect expenses as well as the expansion/contraction of the direct labor pool. Retroactive adjustments to actual are considered impractical, since, over time, the dollar amounts of the over and under recoveries tend to balance out. The Regional Planning Commission's actual cost rates for the fiscal year ended November 30, 2007 were 45.81% for fringe benefits and 41.69% for administration. Although the result was an over recovery of fringe and indirect costs in the amount of \$127,066 in 2007 it was offset by a corresponding under recovery for the prior three years that totaled \$128,076. Thus, over time the reconciliation of actual to provisional will result in balanced recoveries from all grant sources.

REGIONAL PLANNING COMMISSION PROGRAMS

Combining Schedule of Revenues and Expenditures and Allocation of Indirect Costs -	
All Regional Planning Commission Programs (Schedule 2a).....	A - 1
Individual Program Schedules of Revenues and Expenditures	
Community Services Block Grant Programs:	
Program Year 2006 (Schedule 2b).....	A - 2
Program Year 2007 (Schedule 2c).....	A - 3
Special Projects (Schedule 2d).....	A - 4
Economic Development Loan Administration (Schedule 2e).....	A - 5
Senior Services Programs:	
Program Year 2007 (Schedule 2f).....	A - 6
Program Year 2008 (Schedule 2g).....	A - 7
Senior Repair Program; Program Year 2006-2007 (Schedule 2h).....	A - 8
Senior Repair Program; Program Year 2007-2008 (Schedule 2i).....	A - 9
Senior Services Case Management (Schedule 2j).....	A-10
Transportation Programs:	
Program Year 2007 (Schedule 2k).....	A-11
Program Year 2008 (Schedule 2l).....	A-12
IL 130 / Highcross Road Corridor Study (Schedule 2m).....	A-13
Staley / Rising Corridor Study (Schedule 2n).....	A-14
Human Services Transportation Plan (Schedule 2o).....	A-15
Urbana Bikeways Plan (Schedule 2p).....	A-16
Emergency Food and Shelter Programs:	
Program Year 2007 (Schedule 2q).....	A-17
Program Year 2008 (Schedule 2r).....	A-18
H.O.M.E. Programs:	
Program Year 11 (Schedule 2s).....	A-19
Program Year 12 (Schedule 2t).....	A-20
Champaign County Employees' Credit Union Administration	
Program Year 2007 (Schedule 2u).....	A-21
Community Development Assistance Program:	
Economic Development Loan Administration (Schedule 2v).....	A-22
County Rehabilitation Program:	
Rehabilitation Loan Administration (Schedule 2w).....	A-23
East Central Illinois Police Training Programs:	
Program Year 2007 (Schedule 2x).....	A-24
Program Year 2008 (Schedule 2y).....	A-25
Criminal Justice Planning Reserve (Schedule 2z).....	A-26
Individual Service and Support Advocacy Programs:	
Program Year 2007 (Schedule 2aa).....	A-27
Program Year 2008 (Schedule 2ab).....	A-28

REGIONAL PLANNING COMMISSION PROGRAMS

Homeless Prevention Services Programs:	
Program Year 2007 (Schedule 2ac).....	A-29
Program Year 2008 (Schedule 2ad).....	A-30
Homeless Management Information Systems; Program Year 2007 (Schedule 2ae).....	A-31
Homeless Management Information Systems; Program Year 2008 (Schedule 2af).....	A-32
Shelter Plus Care I; Program Year 2007 (Schedule 2ag).....	A-33
Shelter Plus Care I; Program Year 2008 (Schedule 2ah).....	A-34
Shelter Plus Care II; Program Year 2007 (Schedule 2ai).....	A-35
Shelter Plus Care II; Program Year 2008 (Schedule 2aj).....	A-36
Tenant Based Rental Assistance (Schedule 2ak).....	A-37
Housing Advocacy Services Programs:	
Program Year 2007 (Schedule 2al).....	A-38
Program Year 2008 (Schedule 2am).....	A-39
Youth Housing Advocacy; Program Year 2007 (Schedule 2an).....	A-40
Youth Housing Advocacy; Program Year 2008 (Schedule 2ao).....	A-41
Low Income Home Energy Assistance Program	
LIHEAP - HHS; Program Year 2007 (Schedule 2ap).....	A-42
LIHEAP - HHS; Program Year 2008 (Schedule 2aq).....	A-43
LIHEAP - State; Program Year 2008 (Schedule 2ar).....	A-44
Ameren Customer Rate Relief	
Program Year 2007 (Schedule 2as).....	A-45
Illinois Home Weatherization Assistance Program	
Weatherization - HHS; Program Year 2007 (Schedule 2at).....	A-46
Weatherization - HHS; Program Year 2008 (Schedule 2au).....	A-47
Weatherization - DOE; Program Year 2007 (Schedule 2av).....	A-48
Weatherization - DOE; Program Year 2008 (Schedule 2aw).....	A-49
Weatherization - State; Program Year 2007 (Schedule 2ax).....	A-50
Weatherization - State; Program Year 2008 (Schedule 2ay).....	A-51
Greenways and Trails Project:	
Program Year 2007 (Schedule 2az).....	A-52
Geographic Information Systems	
Champaign County Special Projects; Program Year 2007 (Schedule 2aaa).....	A-53
Piatt County Special Projects; Program Year 2007 (Schedule 2aab).....	A-54
Local Contracts Services; Program Year 2007 (Schedule 2aac).....	A-55
Geographic Information Systems (Schedule 2aad).....	A-56
Local Technical Assistance Programs:	
County Fiscal Year 2007 (Schedule 2aae).....	A-57
Court Diversion Programs:	
Program Year 2007 (Schedule 2aaf).....	A-58
Program Year 2008 (Schedule 2aag).....	A-59
Local Area Network #24	
Program Year 2008 (Schedule 2aah).....	A-60

REGIONAL PLANNING COMMISSION PROGRAMS

Champaign-Urbana Urbanized Area Transportation Study Program:
 County Fiscal Year 2007 (Schedule 2aai)..... A-61

Membership Programs:
 Program Year 2007 (Schedule 2aaj)..... A-62
 Program Year 2008 (Schedule 2aak)..... A-63

Visioning Project:
 Program Year 2007 (Schedule aal)..... A-64

Piatt County Comprehensive Plan
 Program Year 2007 (Schedule aam)..... A-65

Economic Development
 ECI Economic Development District; Program Year 2007 (Schedule aan)..... A-66
 ECI Economic Development District; Program Year 2008 (Schedule aao)..... A-67
 I-57 Corridor Partnership; Program Year 2007 (Schedule aap)..... A-68

Schedule of Indirect Costs:
 County Fiscal Year 2007 (Schedule 2aaq)..... A-69

Head Start Fund Programs:
 Entitlement; Program Year 2007 (Schedule 2aar)..... A-70
 Entitlement; Program Year 2008 (Schedule 2aas)..... A-71
 Early Head Start; Program Year 2007 (Schedule 2aat)..... A-72
 Early Head Start; Program Year 2008 (Schedule 2aau)..... A-73
 Full Day Head Start; Program Year 2007 (Schedule 2aav)..... A-74
 Subsidy Reserve; County Fiscal Year 2007 (Schedule 2aaw)..... A-75
 Child and Adult Care Food Program; Program Year 2007 (Schedule 2aax)..... A-76
 IL State Board of Education Pre-K Grant; Program Year 2007 (Schedule 2aay)..... A-77
 IL State Board of Education Pre-K Grant; Program Year 2008 (Schedule 2aaz)..... A-78
 Preschool for All Initiative; Program Year 2007 (Schedule 2aaaa)..... A-79
 Preschool for All Initiative; Program Year 2008 (Schedule 2aaab)..... A-80

Champaign County Mental Health Board
 Developmental Disabilities Counseling; Program Year 2007 (Schedule aaac)..... A-81
 Developmental Disabilities Counseling; Program Year 2008 (Schedule aaad)..... A-82

Economic Development Loan Fund Programs:
 County Fiscal Year 2007 (Schedule 2aaae)..... A-83

ALL REGIONAL PLANNING COMMISSION PROGRAMS
 COMBINING SCHEDULE OF REVENUES AND EXPENDITURES AND ALLOCATION OF INDIRECT COSTS
 Fiscal Year Ending November 30, 2007

	RPC Operating Special Revenue Fund 075 Programs	Head Start Special Revenue Fund 104 Programs	Econ. Dev. Loan Special Revenue Fund 475 Programs	TOTAL ALL PROGRAMS
REVENUES:				
Federal Grants:				
Educ - Special Grants to States	\$5,054.00	\$0.00	\$0.00	\$5,054.00
Dept. Health & Human Services	\$2,319,990.13	\$4,064,194.02	\$50,847.00	\$6,435,031.15
Fed. Highway Administration	\$269,010.92	\$0.00	\$0.00	\$269,010.92
Fed. Transit Administration	\$60,275.80	\$0.00	\$0.00	\$60,275.80
Fed. Hwy Formula Grant Non-Urbanized	\$18,121.14	\$0.00	\$0.00	\$18,121.14
Fed. Emergency Management Agency	\$8,517.00	\$0.00	\$0.00	\$8,517.00
Dept. of Energy - Weatherization	\$245,067.27	\$0.00	\$0.00	\$245,067.27
Dept. Housing & Urban Development	\$306,740.92	\$0.00	\$0.00	\$306,740.92
Dept. of Agriculture	\$0.00	\$175,170.67	\$0.00	\$175,170.67
State Grants:				
IL Dept. on Aging	\$44,040.00	\$0.00	\$0.00	\$44,040.00
IL Law Enforcement Training & Standards Board	\$232,095.50	\$0.00	\$0.00	\$232,095.50
IL Dept. of Human Services	\$472,008.24	\$0.00	\$0.00	\$472,008.24
IL Dept. of Healthcare & Family Serv	\$1,166,117.97	\$125,295.88	\$0.00	\$1,291,413.85
IL Dept. of Children & Family Services	\$28,098.65	\$0.00	\$0.00	\$28,098.65
IL Dept. of Natural Resources	\$0.00	\$0.00	\$0.00	\$0.00
IL Board of Education	\$0.00	\$625,526.00	\$0.00	\$625,526.00
Other State Reimbursement	\$30,744.30	\$220.84	\$0.00	\$30,965.14
Local Government Contributions	\$579,491.51	\$14,267.00	\$0.00	\$593,758.51
Charges for Services	\$859,528.96	\$30,485.36	\$0.00	\$890,014.32
Investment & Loan Interest	\$1,479.36	\$32,715.32	\$297,027.31	\$331,221.99
Bad Debt Reduction	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous (incl. Donations)	\$58,011.11	\$3,711.46	\$14,786.75	\$76,509.32
Transfers In	\$497,279.97	\$0.00	\$0.00	\$497,279.97
TOTAL REVENUES	\$7,201,672.75	\$5,071,586.55	\$362,661.06	\$12,635,920.36
EXPENDITURES:				
Direct: Salaries & Fringe Benefits	\$2,442,624.70	\$3,388,101.04	\$0.00	\$5,830,725.74
Commodities	\$150,565.30	\$256,465.96	\$0.00	\$407,031.26
Services	\$3,432,408.91	\$1,101,535.04	\$92,665.54	\$4,626,609.49
Capital Outlay	\$194,384.23	\$14,554.61	\$0.00	\$208,938.84
Transfers Out	\$327,170.96	\$13,291.52	\$459,927.40	\$800,389.88
Indirect: Fringe Benefits	\$0.00	\$0.00	\$0.00	\$0.00
Administration	\$0.00	\$365,739.62	\$0.00	\$365,739.62
TOTAL EXPENDITURES	\$6,547,154.10	\$5,139,687.79	\$552,592.94	\$12,239,434.83
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (current county FY)	\$654,518.65	(\$68,101.24)	(\$189,931.88)	\$396,485.53

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Community Services Block Grant

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 06-231038; Program Year 2006

	Program Year: <u>January 1, 2006</u>		through	<u>December 31, 2006</u>
	Grant Amount	12/01/05 to 11/30/06	12/01/06 to 11/30/07	Cumulative Total
REVENUES:				
Fed Grant				
Dept. of HHS (JL DCEO)	\$551,666.00	\$435,513.44	\$42,695.78	\$478,209.22
Local Government Contributions	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services	\$256.96	\$0.00	\$0.00	\$0.00
Gifts & Donations	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$0.00	\$256.96	\$0.00	\$256.96
Total Revenue	\$551,922.96	\$435,770.40	\$42,695.78	\$478,466.18
EXPENDITURES:				
<u>Direct Costs</u>				
Salaries		\$145,646.40	\$8,061.69	\$153,708.09
Commodities		\$8,056.77	\$19.89	\$8,076.66
Services		\$49,734.50	\$3,783.16	\$53,517.66
Capital Outlay		\$1,127.18	\$0.00	\$1,127.18
Transfers / Housing		\$14,072.32	\$1,823.62	\$15,895.94
Transfers / Sr. Svs.		\$47,601.20	\$0.00	\$47,601.20
Transfers / ISSA		\$23,284.09	\$0.00	\$23,284.09
Transfers / Court Div.		\$4,090.84	\$0.00	\$4,090.84
Transfers / Fam Daycare		\$12,519.79	\$0.00	\$12,519.79
Transfers / Workforce Dev		\$260.90	\$0.00	\$260.90
Transfers / Homeless Prev		\$348.39	\$0.00	\$348.39
Transfers / Fam Comm Dev		\$0.00	\$0.00	\$0.00
Transfers / CSBG Special Projects		\$0.00	\$20,000.00	\$20,000.00
Total Direct Costs		\$306,742.38	\$33,688.36	\$340,430.74
<u>Indirect Costs</u>				
Fringe Benefits		\$68,687.00	\$3,693.00	\$72,380.00
Administration		\$67,114.00	\$3,361.00	\$70,475.00
Total Expenditures		\$442,543.38	\$40,742.36	\$483,285.74
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$6,772.98)	\$1,953.42	(\$4,819.56)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Community Services Block Grant

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 07-231038; Program Year 2007

	Program Year: <u>January 1, 2007</u>		through	<u>December 31, 2007</u>
	Grant Amount	12/01/06 to 11/30/07	12/01/07 to 11/30/08	Cumulative Total
REVENUES:				
Fed Grant				
Dept. of HHS (IL DCEO)	\$508,306.00	\$427,577.52	\$0.00	\$427,577.52
Technical Services (University of IL)	\$12,600.00	\$12,600.00	\$0.00	\$12,600.00
Charges for Services	\$4,200.00	\$4,200.00	\$0.00	\$4,200.00
Gifts & Donations	\$0.00	\$200.00	\$0.00	\$200.00
Misc (HHS Energy Asst. Prog)	\$0.00	\$311.66	\$0.00	\$311.66
Total Revenue	\$525,106.00	\$444,889.18	\$0.00	\$444,889.18
EXPENDITURES:				
	<u>Direct Costs</u>			
Salaries		\$103,597.59	\$0.00	\$103,597.59
Commodities		\$13,545.18	\$0.00	\$13,545.18
Services		\$49,148.03	\$0.00	\$49,148.03
Capital Outlay		\$5,031.84	\$0.00	\$5,031.84
Transfers / Housing		\$19,288.64	\$0.00	\$19,288.64
Transfers / Sr. Svs.		\$89,795.04	\$0.00	\$89,795.04
Transfers / ISSA		\$3,520.93	\$0.00	\$3,520.93
Transfers / Sr. Disabled Transp.		\$0.00	\$0.00	\$0.00
Transfers / Court Div.		\$38,242.73	\$0.00	\$38,242.73
Transfers / LIHEAP		\$8,373.39	\$0.00	\$8,373.39
Transfers / Shelter Plus Care		\$5,315.45	\$0.00	\$5,315.45
Transfers / Homeless Prev		\$174.21	\$0.00	\$174.21
Transfers / HMIS		\$13,544.66	\$0.00	\$13,544.66
Total Direct Costs		\$349,577.69	\$0.00	\$349,577.69
	<u>Indirect Costs</u>			
Fringe Benefits		\$47,458.00	\$0.00	\$47,458.00
Administration		\$43,190.00	\$0.00	\$43,190.00
Total Expenditures		\$440,225.69	\$0.00	\$440,225.69
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		\$4,663.49	\$0.00	\$4,663.49

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

CSBG Special Projects

SCHEDULE OF REVENUES AND EXPENDITURES

Program Year:	<u>January 1, 2007</u>	through	<u>December 31, 2007</u>
	12/01/06 to 11/30/07	12/01/07 to 11/30/08	Cumulative Total
REVENUES:			
Gifts & Donations	\$1,500.00	\$0.00	\$1,500.00
Transfer from CSBG	\$20,000.00	\$0.00	\$20,000.00
Total Revenue	\$21,500.00	\$0.00	\$21,500.00
EXPENDITURES:			
<u>Direct Costs</u>			
Salaries	\$0.00	\$0.00	\$0.00
Commodities	\$0.00	\$0.00	\$0.00
Services	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00
Transfers Out	\$0.00	\$0.00	\$0.00
Total Direct Costs	\$0.00	\$0.00	\$0.00
<u>Indirect Costs</u>			
Fringe Benefits	\$0.00	\$0.00	\$0.00
Administration	\$0.00	\$0.00	\$0.00
Total Expenditures	\$0.00	\$0.00	\$0.00
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$21,500.00	\$0.00	\$21,500.00

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Community Services Block Grant
Economic Development Loan Administration

SCHEDULE OF REVENUES AND EXPENDITURE

For the fiscal year ended 11/30/07

REVENUES:	12/01/06 to 11/30/07	Cumulative Total
Transfers in from Loan Program	\$108,945.21	\$108,945.21
Other Miscellaneous Revenue	\$0.00	\$0.00
Total Revenue	\$108,945.21	\$108,945.21
EXPENDITURES:		
<u>Direct Costs</u>		
Salaries	\$28,126.17	\$28,126.17
Commodities	\$41.07	\$41.07
Services	\$62,160.45	\$62,160.45
Capital Outlay	\$0.00	\$0.00
Total Direct Costs	\$90,327.69	\$90,327.69
<u>Indirect Costs</u>		
Fringe Benefits	\$12,885.00	\$12,885.00
Administration	\$11,726.00	\$11,726.00
Total Expenditures	\$114,938.69	\$114,938.69
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	(\$5,993.48)	(\$5,993.48)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Senior Services Programs

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 2007-29

Program Year:	<u>October 1, 2006</u>	through	<u>September 30, 2007</u>	
Grant Amount	12/01/05 to 11/30/06	12/01/06 to 11/30/07	Cumulative Total	
REVENUES:				
Fed / US HHS (ECIAAAA); Title III-D	\$0.00	\$0.00	\$0.00	\$0.00
Fed / US HHS (ECIAAAA); Title III-B	\$15,762.00	\$1,972.00	\$13,790.00	\$15,762.00
State / IL Dept. on Aging (ECIAAAA); GR	\$43,243.00	\$4,873.00	\$38,370.00	\$43,243.00
State Shared Revenue	\$0.00	\$0.00	\$0.00	\$0.00
Transfer from CSBG	\$0.00	\$0.00	\$47,946.71	\$47,946.71
Local Contributions:				
Champaign County General Fund	\$18,000.00	\$3,000.00	\$15,000.00	\$18,000.00
Champaign County MHB	\$26,026.00	\$4,338.00	\$21,688.00	\$26,026.00
HUD Comm Dev Block Grant (Urbana)	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00
Various Townships / Transport	\$1,300.00	\$0.00	\$1,000.00	\$1,000.00
Charges for Services	\$1,000.00	\$365.00	\$635.00	\$1,000.00
Miscellaneous (including Donations)	\$900.00	\$608.75	\$484.58	\$1,093.33
Total Revenue	\$110,231.00	\$15,156.75	\$142,914.29	\$158,071.04
EXPENDITURES:				
	<u>Direct Costs</u>			
Salaries	\$14,401.06	\$62,009.96	\$76,411.02	\$76,411.02
Commodities	\$1,052.92	\$5,361.32	\$6,414.24	\$6,414.24
Services	\$2,104.57	\$6,918.07	\$9,022.64	\$9,022.64
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00
Total Direct Costs	\$17,558.55	\$74,289.35	\$91,847.90	\$91,847.90
	<u>Indirect Costs</u>			
Fringe Benefits	\$6,792.00	\$28,407.00	\$35,199.00	\$35,199.00
Administration	\$6,636.00	\$25,852.00	\$32,488.00	\$32,488.00
Total Expenditures	\$30,986.55	\$128,548.35	\$159,534.90	\$159,534.90
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	(\$15,829.80)	\$14,365.94	(\$1,463.86)	(\$1,463.86)

COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION

Senior Services Programs

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 2008-29

Program Year: October 1, 2007 through September 30, 2008

	Grant Amount	12/01/06 to 11/30/07	12/01/07 to 11/30/08	Cumulative Total
REVENUES:				
Fed / US HHS (ECLAAA); Title III-D	\$0.00	\$0.00	\$0.00	\$0.00
Fed / US HHS (ECLAAA); Discretionary	\$0.00	\$0.00	\$0.00	\$0.00
Fed / US HHS (ECLAAA); Title III-B	\$13,212.00	\$1,972.00	\$0.00	\$1,972.00
State / IL Dept. on Aging (ECLAAA); GR	\$29,878.00	\$5,670.00	\$0.00	\$5,670.00
Transfer from CSBG	\$0.00	\$30,348.69	\$0.00	\$30,348.69
Local Contributions:				
Champaign County General Fund	\$18,000.00	\$3,000.00	\$0.00	\$3,000.00
Champaign County MHB	\$26,026.00	\$4,338.00	\$0.00	\$4,338.00
HUD Comm Dev Block Grant (Urbana)	\$4,500.00	\$2,250.00	\$0.00	\$2,250.00
Various Townships / Transport	\$1,300.00	\$0.00	\$0.00	\$0.00
Charges for Services	\$1,000.00	\$130.00	\$0.00	\$130.00
Miscellaneous (including Donations)	\$1,000.00	\$538.20	\$0.00	\$538.20
Total Revenue	\$94,916.00	\$48,246.89	\$0.00	\$48,246.89
EXPENDITURES:				
	<u>Direct Costs</u>			
		\$15,929.40	\$0.00	\$15,929.40
		\$783.44	\$0.00	\$783.44
		\$1,310.85	\$0.00	\$1,310.85
		\$0.00	\$0.00	\$0.00
Total Direct Costs		\$18,023.69	\$0.00	\$18,023.69
	<u>Indirect Costs</u>			
		\$7,297.00	\$0.00	\$7,297.00
		\$6,641.00	\$0.00	\$6,641.00
Total Expenditures		\$31,961.69	\$0.00	\$31,961.69
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		\$16,285.20	\$0.00	\$16,285.20

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Senior Repair Program

SCHEDULE OF REVENUES AND EXPENDITURES

	Program Year: <u>February 1, 2006</u>		<u>January 30, 2007</u>	
	Grant Amount	12/01/05 to 11/30/06	12/01/06 to 11/30/07	Cumulative Total
REVENUES:				
City of Champaign (CDBG) / HUD	\$35,000.00	\$19,347.02	\$14,885.96	\$34,232.98
Gifts and Donations	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$35,000.00	\$19,347.02	\$14,885.96	\$34,232.98
 EXPENDITURES:				
	<u>Direct Costs</u>			
		\$4,135.82	\$71.95	\$4,135.82
		\$22.27	\$0.00	\$22.27
		\$20,620.60	\$5,008.43	\$20,620.60
		\$0.00	\$0.00	\$0.00
Total Direct Costs		\$24,778.69	\$5,080.38	\$24,778.69
	<u>Indirect Costs</u>			
		\$1,950.00	\$33.00	\$1,950.00
		\$1,906.00	\$30.00	\$1,906.00
Total Expenditures		\$28,634.69	\$5,143.38	\$28,634.69
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$9,287.67)	\$9,742.58	\$5,598.29

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Senior Repair Program

SCHEDULE OF REVENUES AND EXPENDITURES

	Program Year: <u>February 1, 2007</u>	through	<u>January 30, 2008</u>	
REVENUES:	Grant Amount	12/01/06 to 11/30/07	12/01/07 to 11/30/08	Cumulative Total
City of Champaign (CDBG) / HUD	\$30,000.00	\$13,118.49	\$0.00	\$13,118.49
Transfer from CSBG	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$30,000.00	\$13,118.49	\$0.00	\$13,118.49
EXPENDITURES:				
	<u>Direct Costs</u>			
Salaries		\$778.81	\$0.00	\$778.81
Commodities		\$53.74	\$0.00	\$53.74
Services		\$12,370.72	\$0.00	\$12,370.72
Capital Outlay		\$0.00	\$0.00	\$0.00
Total Direct Costs		\$13,203.27	\$0.00	\$13,203.27
	<u>Indirect Costs</u>			
Fringe Benefits		\$357.00	\$0.00	\$357.00
Administration		\$325.00	\$0.00	\$325.00
Total Expenditures		\$13,885.27	\$0.00	\$13,885.27
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$766.78)	\$0.00	(\$766.78)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Senior Services Case Management

SCHEDULE OF REVENUES AND EXPENDITURES

Program Year: December 1, 2000 through November 30, 2006

Grant Amount	12/01/00 to 11/30/06	12/01/06 to 11/30/07	Cumulative Total
REVENUES:			
Charges for Services	\$1,200.00	\$640.00	\$1,840.00
City of Urbana (CDBG) / HUD	\$6,500.00	\$0.00	\$6,500.00
Champaign County	\$12,000.00	\$6,000.00	\$18,000.00
Miscellaneous (incl. Donations)	\$233,421.60	\$42,770.60	\$276,192.20
Interdepartmental Revenue (CSBG)	\$19,659.92	\$11,499.64	\$31,159.56
Total Revenue	\$272,781.52	\$60,910.24	\$333,691.76
EXPENDITURES:			
<u>Direct Costs</u>			
Salaries	\$139,621.35	\$27,936.70	\$167,558.05
Commodities	\$3,969.13	\$180.81	\$4,149.94
Services	\$13,487.61	\$3,960.88	\$17,448.49
Capital Outlay	\$0.00	\$0.00	\$0.00
Total Direct Costs	\$157,078.09	\$32,078.39	\$189,156.48
<u>Indirect Costs</u>			
Fringe Benefits	\$55,943.00	\$12,798.00	\$68,741.00
Administration	\$62,846.00	\$11,647.00	\$74,493.00
Total Expenditures	\$275,867.09	\$56,523.39	\$332,390.48
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	(\$3,085.57)	\$4,386.85	\$1,301.28

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Transportation Program

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 07T0056

Program Year:	<u>July 1, 2006</u>	through	<u>June 30, 2007</u>
Grant Amount	12/01/05 to 11/30/06	12/01/06 to 11/30/07	Cumulative Total
REVENUES:			
Federal Grants:			
Fed. Highway Administration	\$247,472.00	\$69,267.99	\$178,204.01
Fed. Transit Administration	\$54,773.00	\$15,328.96	\$39,444.04
Transfers (Local Gov't. Match)	\$75,561.00	\$27,820.07	\$47,792.47
Miscellaneous Revenue	\$0.00	\$758.00	\$1,030.00
Total Revenue	\$377,806.00	\$113,175.02	\$266,470.52

EXPENDITURES:			
<u>Direct Costs</u>			
Salaries	\$67,858.11	\$110,558.40	\$178,416.51
Commodities	\$2,642.93	\$9,818.17	\$12,461.10
Services	\$10,673.15	\$8,332.70	\$19,005.85
Capital Outlay	\$0.00	\$5,132.08	\$5,132.08
Total Direct Costs	\$81,174.19	\$133,841.35	\$215,015.54
<u>Indirect Costs</u>			
Fringe Benefits	\$32,002.00	\$50,647.00	\$82,649.00
Administration	\$31,269.00	\$46,092.00	\$77,361.00
Total Expenditures	\$144,445.19	\$230,580.35	\$375,025.54

EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	(\$31,270.17)	\$35,890.17	\$4,620.00
--	----------------------	--------------------	-------------------

EXPENDITURES BY ELEMENT	<u>Authorized Budget</u>	<u>Cumulative Costs</u>
Data Collection	\$50,051.00	\$53,630.97
Long Range Planning	\$58,124.00	\$82,616.28
Short Range Planning	\$54,895.00	\$48,626.45
Administration	\$74,269.00	\$83,259.23
Special Studies	\$58,124.00	\$50,759.10
Transportation Information Systems	\$82,343.00	\$59,165.48
Total Expenditures	\$377,806.00	\$378,057.51

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Transportation Program

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 08T0046

	Program Year:	<u>July 1, 2007</u>	through	<u>June 30, 2008</u>
	Grant Amount	12/01/06 to 11/30/07	12/01/07 to 11/30/08	Cumulative Total
REVENUES:				
Federal Grants:				
Fed. Highway Administration	\$251,259.00	\$90,806.91	\$0.00	\$90,806.91
Fed. Transit Administration	\$57,656.00	\$20,831.76	\$0.00	\$20,831.76
Transfers (Local Gov't. Match)	\$77,229.00	\$36,173.48	\$0.00	\$36,173.48
City of Urbana	\$0.00	\$2,643.76	\$0.00	\$2,643.76
Total Revenue	\$386,144.00	\$150,455.91	\$0.00	\$150,455.91
EXPENDITURES:				
<u>Direct Costs</u>				
Salaries		\$91,213.24	\$0.00	\$91,212.74
Commodities		\$3,759.19	\$0.00	\$3,759.19
Services		\$16,872.98	\$0.00	\$16,872.98
Capital Outlay		\$1,075.00	\$0.00	\$1,075.50
Total Direct Costs		\$112,920.41	\$0.00	\$112,920.41
<u>Indirect Costs</u>				
Fringe Benefits		\$41,785.00	\$0.00	\$41,785.00
Administration		\$38,027.00	\$0.00	\$38,027.00
Total Expenditures		\$192,732.41	\$0.00	\$192,732.41
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$42,276.50)	\$0.00	(\$42,276.50)

EXPENDITURES BY ELEMENT	Authorized Budget	Cumulative Costs
Data Collection	\$56,696.00	\$29,687.70
Long Range Planning	\$59,761.00	\$27,716.56
Short Range Planning	\$64,358.00	\$25,020.95
Administration	\$67,422.00	\$31,289.86
Special Studies	\$65,890.00	\$30,206.36
Transportation Information System	\$72,017.00	\$36,945.94
Total Expenditures	\$386,144.00	\$180,867.37

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

IL 130 / Highcross Road Corridor Study

SCHEDULE OF REVENUES AND EXPENDITURES

Program Year: September 15, 2003 through December 31, 2007

	Grant Amount	12/01/02 to 11/30/06	12/01/06 to 11/30/07	Cumulative Total
REVENUES:				
Local Government Contributions				
City of Urbana	\$141,000.00	\$118,709.16	\$22,290.84	\$141,000.00
Champaign Co. Highway Department	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00
Transfers In (from Membership)	\$4,000.00	\$4,000.00	\$0.00	\$4,000.00
Miscellaneous Revenue	\$0.00	\$0.00	\$760.00	\$760.00
Total Revenue	\$150,000.00	\$127,709.16	\$23,050.84	\$150,760.00
EXPENDITURES:				
	<u>Direct Costs</u>			
		\$73,915.28	\$1,774.17	\$75,689.45
		\$1,220.29	\$0.00	\$1,220.29
		\$8,063.66	\$0.00	\$8,063.66
		\$0.00	\$0.00	\$0.00
Total Direct Costs		\$83,199.23	\$1,774.17	\$84,973.40
	<u>Indirect Costs</u>			
		\$32,496.00	\$813.00	\$33,309.00
		\$33,442.00	\$740.00	\$34,182.00
Total Expenditures		\$149,137.23	\$3,327.17	\$152,464.40
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$21,428.07)	\$19,723.67	(\$1,704.40)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Staley/Rising Corridor Study

SCHEDULE OF REVENUES AND EXPENDITURES

	Program Year: <u>February 1, 2006</u>	through	<u>July 1, 2008</u>	
	Grant Amount	12/01/05 to 11/30/06	12/01/06 to 11/30/07	Cumulative Total
REVENUES:				
Local Government Contributions:				
City of Champaign	\$196,000.00	\$0.00	\$38,857.74	\$38,857.74
Transfers In (from Membership)	\$4,000.00	\$4,000.00	\$0.00	\$4,000.00
Total Revenue	\$200,000.00	\$4,000.00	\$38,857.74	\$42,857.74
EXPENDITURES:				
	<u>Direct Costs</u>			
Salaries	\$23,010.96	\$27,264.95	\$50,275.91	\$50,275.91
Commodities	\$825.93	\$221.91	\$1,047.84	\$1,047.84
Services	\$1,719.49	\$1.94	\$1,721.43	\$1,721.43
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00
Total Direct Costs	\$25,556.38	\$27,488.80	\$53,045.18	\$53,045.18
	<u>Indirect Costs</u>			
Fringe Benefits	\$10,852.00	\$12,490.00	\$23,342.00	\$23,342.00
Administration	\$10,603.00	\$11,367.00	\$21,970.00	\$21,970.00
Total Expenditures	\$47,011.38	\$51,345.80	\$98,357.18	\$98,357.18
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	(\$43,011.38)	(\$12,488.06)	(\$55,499.44)	(\$55,499.44)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Human Services Transportation Plan

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number PT07074

	Program Year: <u>April 1, 2007</u> through <u>March 31, 2010</u>			
	Grant Amount	12/01/06 to 11/30/07	12/01/07 to 11/30/08	Cumulative Total
REVENUES:				
Federal Grants:				
DOT - FTA Formula Grant Non-Urban	\$253,692.00	\$18,121.14	\$0.00	\$18,121.14
Total Revenue	\$253,692.00	\$18,121.14	\$0.00	\$18,121.14
EXPENDITURES:				
<u>Direct Costs</u>				
Salaries	\$14,297.58	\$0.00	\$14,297.58	\$14,297.58
Commodities	\$213.18	\$0.00	\$213.18	\$213.18
Services	\$5,479.65	\$0.00	\$5,479.65	\$5,479.65
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00
Total Direct Costs	\$19,990.41	\$0.00	\$19,990.41	\$19,990.41
<u>Indirect Costs</u>				
Fringe Benefits	\$6,550.00	\$0.00	\$6,550.00	\$6,550.00
Administration	\$5,961.00	\$0.00	\$5,961.00	\$5,961.00
Total Expenditures	\$32,501.41	\$0.00	\$32,501.41	\$32,501.41
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	(\$14,380.27)	\$0.00	(\$14,380.27)	(\$14,380.27)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Urbana Bikeways Plan

SCHEDULE OF REVENUES AND EXPENDITURES

	Program Year: <u>February 20, 2007</u>	through	<u>February 29, 2008</u>	
REVENUES:	Grant Amount	12/01/06 to 11/30/07	12/01/07 to 11/30/08	Cumulative Total
City of Urbana	\$35,000.00	\$23,448.38	\$0.00	\$23,448.38
Total Revenue	\$35,000.00	\$23,448.38	\$0.00	\$23,448.38
EXPENDITURES:				
	<u>Direct Costs</u>			
Salaries		\$14,201.62	\$0.00	\$14,201.62
Commodities		\$183.94	\$0.00	\$183.94
Services		\$1,177.52	\$0.00	\$1,177.52
Capital Outlay		\$0.00	\$0.00	\$0.00
Total Direct Costs		\$15,563.08	\$0.00	\$15,563.08
	<u>Indirect Costs</u>			
Fringe Benefits		\$6,506.00	\$0.00	\$6,506.00
Administration		\$5,921.00	\$0.00	\$5,921.00
Total Expenditures		\$27,990.08	\$0.00	\$27,990.08
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$4,541.70)	\$0.00	(\$4,541.70)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Emergency Food and Shelter Program

SCHEDULE OF REVENUES AND EXPENDITURES

Grant No. 20-2360-00; Program Year 2007

	Program Year: <u>October 1, 2006</u>	through	<u>September 30, 2007</u>	
	12/01/05 to 11/30/06	12/01/06 to 11/30/07		Cumulative Total
REVENUES:	<u>Grant Amount</u>			
Federal Grant:				
Emergency Food & Shelter (United Way)	\$8,517.00	\$0.00	\$8,517.00	\$8,517.00
Total Revenue	\$8,517.00	\$0.00	\$8,517.00	\$8,517.00
EXPENDITURES:				
	<u>Direct Costs</u>			
		\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00
		\$0.00	\$8,517.00	\$8,517.00
		\$0.00	\$0.00	\$0.00
Total Direct Costs		\$0.00	\$8,517.00	\$8,517.00
	<u>Indirect Costs</u>			
		\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00
Total Expenditures		\$0.00	\$8,517.00	\$8,517.00
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		\$0.00	\$0.00	\$0.00

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Emergency Food and Shelter Program

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 20-2360-00; Program Year 2008

	Program Year: <u>October 1, 2007</u>		through	<u>September 30, 2008</u>
	Grant Amount	12/01/06 to 11/30/07	12/01/07 to 11/30/08	Cumulative Total
REVENUES:				
Federal Grant: Emergency Food & Shelter (United Way)	\$9,053.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$9,053.00	\$0.00	\$0.00	\$0.00
EXPENDITURES:				
	<u>Direct Costs</u>			
	Salaries	\$0.00	\$0.00	\$0.00
	Commodities	\$0.00	\$0.00	\$0.00
	Services	\$296.00	\$0.00	\$296.00
	Capital Outlay	\$0.00	\$0.00	\$0.00
Total Direct Costs		\$296.00	\$0.00	\$296.00
	<u>Indirect Costs</u>			
	Fringe Benefits	\$0.00	\$0.00	\$0.00
	Administration	\$0.00	\$0.00	\$0.00
Total Expenditures		\$296.00	\$0.00	\$296.00
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$296.00)	\$0.00	(\$296.00)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

H.O.M.E. Program

SCHEDULE OF REVENUES AND EXPENDITURES

Program Year Eleven

	Program Year: <u>July 1, 2006</u> through <u>June 30, 2007</u>			
	Grant Amount	12/01/05 to 11/30/06	12/01/06 to 11/30/07	Cumulative Total
REVENUES:				
Federal Grant:				
Dept. of HUD (Urbana)	\$19,841.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$19,841.00	\$0.00	\$0.00	\$0.00
EXPENDITURES:				
	<u>Direct Costs</u>			
	Salaries	\$213.69	\$0.00	\$213.69
	Commodities	\$0.00	\$0.00	\$0.00
	Services	\$0.00	\$0.00	\$0.00
	Capital Outlay	\$0.00	\$0.00	\$0.00
Total Direct Costs		\$213.69	\$0.00	\$213.69
	<u>Indirect Costs</u>			
	Fringe Benefits	\$101.00	\$0.00	\$101.00
	Administration	\$98.00	\$0.00	\$98.00
Total Expenditures		\$412.69	\$0.00	\$412.69
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$412.69)	\$0.00	(\$412.69)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

H.O.M.E. Program

SCHEDULE OF REVENUES AND EXPENDITURES

Program Year Twelve

	Program Year: July 1, 2007	through	June 30, 2008	
	12/01/06 to 11/30/07	12/01/07 to 11/30/08	Cumulative Total	
REVENUES:				
Federal Grant: Dept. of HUD (Urbana)	\$17,500.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$17,500.00	\$0.00	\$0.00	\$0.00
EXPENDITURES:				
	<u>Direct Costs</u>			
Salaries	\$195.15	\$0.00		\$195.15
Commodities	\$0.00	\$0.00		\$0.00
Services	\$0.00	\$0.00		\$0.00
Capital Outlay	\$0.00	\$0.00		\$0.00
Total Direct Costs	\$195.15	\$0.00		\$195.15
	<u>Indirect Costs</u>			
Fringe Benefits	\$89.00	\$0.00		\$89.00
Administration	\$81.00	\$0.00		\$81.00
Total Expenditures	\$365.15	\$0.00		\$365.15
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	(\$365.15)	\$0.00		(\$365.15)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Champaign County Employee Credit Union Administration

SCHEDULE OF REVENUES AND EXPENDITURES

For the fiscal year ended 11/30/07

		12/01/06 to 11/30/07	Cumulative Total
REVENUES:			
Charges for Services	\$16,800.00	\$12,238.99	\$12,238.99
Total Revenue		\$12,238.99	\$12,238.99
 EXPENDITURES:			
<u>Direct Costs</u>			
Salaries		\$7,552.39	\$7,552.39
Commodities		\$23.63	\$23.63
Services		\$652.31	\$652.31
Capital Outlay		\$0.00	\$0.00
Total Direct Costs		\$8,228.33	\$8,228.33
<u>Indirect Costs</u>			
Fringe Benefits		\$3,562.00	\$3,562.00
Administration			\$0.00
Total Expenditures		\$11,790.33	\$11,790.33
 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		 \$448.66	 \$448.66

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Community Development Assistance Program
Economic Development Loan Administration

SCHEDULE OF REVENUES AND EXPENDITURE:

For the fiscal year ended 11/30/07

	12/01/06 to 11/30/07	Cumulative Total
REVENUES:		
Investment Interest	\$0.00	\$0.00
Miscellaneous Revenue	\$0.00	\$0.00
Transfers from Loan Program	\$35,688.81	\$35,688.81
Total Revenue	\$35,688.81	\$35,688.81
EXPENDITURES:		
	<u>Direct Costs</u>	
	Salaries	\$11,573.46
	Commodities	\$2,883.67
	Services	\$9,165.67
	Capital Outlay	\$1,095.00
	Transfers Out	\$0.00
Total Direct Costs	\$24,717.80	\$24,717.80
	<u>Indirect Costs</u>	
	Fringe Benefits	\$5,302.00
	Administration	\$4,825.00
Total Expenditures	\$34,844.80	\$34,844.80
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$844.01	\$844.01
Balance in Escrow from CDAP Loan Program Administrative Costs		\$350,692.21

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

County Rehabilitation Loan Administration

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number HPG-95

Program Year: October 1, 1995 through September 30, 1997

	Grant Amount	12/01/95 to 11/30/06	12/01/06 to 11/30/07	Cumulative Total
REVENUES:				
Fed. Grant				
Dept. of Agriculture (FmHA)	\$15,000.00	\$13,249.00	\$0.00	\$13,249.00
State Grant - IHDA	\$2,000.00	\$1,237.00	\$0.00	\$1,237.00
Miscellaneous	\$0.00	\$5,000.00	\$0.00	\$5,000.00
Transfers from Loan Program	\$0.00	\$357,019.12	\$44,959.83	\$401,978.95
Total Revenue	\$17,000.00	\$376,505.12	\$44,959.83	\$421,464.95
EXPENDITURES:				
	<u>Direct Costs</u>			
Salaries		\$178,155.74	\$6,407.48	\$184,563.22
IMRF Early Retirement		\$0.00	\$17,569.41	
Commodities		\$3,840.72	\$79.30	\$3,920.02
Services		\$33,891.16	\$26,825.15	\$60,716.31
Capital Outlay		\$1,498.00	\$0.00	\$1,498.00
Total Direct Costs		\$217,385.62	\$50,881.34	\$268,266.96
	<u>Indirect Costs</u>			
Fringe Benefits		\$71,681.00	\$2,935.00	\$74,616.00
Administration		\$86,448.00	\$2,671.00	\$89,119.00
Total Expenditures		\$375,514.62	\$56,487.34	\$432,001.96
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		\$990.50	(\$11,527.51)	(\$10,537.01)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

East Central Illinois Police Training Program

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number MTU #12-07; Program Year 2007

	Program Year:	<u>July 1, 2006</u>	through	<u>June 30, 2007</u>
	Grant Amount	12/01/05 to 11/30/06	12/01/06 to 11/30/07	Cumulative Total
REVENUES:				
State Grant:				
IL Law Enforcement Training & Standards Board	\$232,095.00	\$116,047.50	\$116,047.50	\$232,095.00
Other State Reimbursement	\$0.00	\$8,280.00	\$15,210.35	\$23,490.35
Local Government Contributions	\$46,419.00	\$26,742.90	\$28,144.00	\$54,886.90
Charges for Services (Training Fees)	\$0.00	\$0.00	\$500.00	\$500.00
Miscellaneous Revenue	\$0.00	\$0.00	\$612.60	\$612.60
Total Revenue	\$278,514.00	\$151,070.40	\$160,514.45	\$311,584.85
EXPENDITURES:				
<u>Direct Costs</u>				
Salaries		\$29,635.80	\$51,581.20	\$81,217.00
Commodities		\$835.95	\$13,512.96	\$14,348.91
Services		\$49,973.50	\$83,407.04	\$133,380.54
Capital Outlay		\$0.00	\$1,842.11	\$1,842.11
Total Direct Costs		\$80,445.25	\$150,343.31	\$230,788.56
<u>Indirect Costs</u>				
Fringe Benefits		\$13,976.00	\$23,629.00	\$37,605.00
Administration		\$13,656.00	\$21,504.00	\$35,160.00
Total Expenditures		\$108,077.25	\$195,476.31	\$303,553.56
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		\$42,992.15	(\$34,961.86)	\$8,030.29

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

East Central Illinois Police Training Program

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number MTU #12-08; Program Year 2008

Program Year:	<u>July 1, 2007</u>	through	<u>June 30, 2008</u>	
Grant Amount	12/01/06 to 11/30/07	12/01/07 to 11/30/08	Cumulative Total	
REVENUES:				
State Grant:				
IL Law Enforcement Training & Standards Board	\$232,095.00	\$116,048.00	\$0.00	\$116,048.00
Other State Reimbursement	\$0.00	\$15,533.95	\$0.00	\$15,533.95
Local Government Contributions	\$46,419.00	\$28,463.00	\$0.00	\$28,463.00
Charges for Services (Training Fees)	\$0.00	\$8,368.00	\$0.00	\$8,368.00
Miscellaneous	\$0.00	\$863.30	\$0.00	\$863.30
Total Revenue	\$278,514.00	\$169,276.25	\$0.00	\$169,276.25
EXPENDITURES:				
<u>Direct Costs</u>				
Salaries	\$46,094.03	\$0.00	\$0.00	\$46,094.03
Commodities	\$3,186.00	\$0.00	\$0.00	\$3,186.00
Services	\$49,052.37	\$0.00	\$0.00	\$49,052.37
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00
Total Direct Costs	\$98,332.40	\$0.00	\$0.00	\$98,332.40
<u>Indirect Costs</u>				
Fringe Benefits	\$21,116.00	\$0.00	\$0.00	\$21,116.00
Administration	\$19,217.00	\$0.00	\$0.00	\$19,217.00
Total Expenditures	\$138,665.40	\$0.00	\$0.00	\$138,665.40
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$30,610.85	\$0.00	\$0.00	\$30,610.85

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Criminal Justice Planning Reserve

SCHEDULE OF REVENUES AND EXPENDITURES

For the fiscal year ended 11/30/07

	12/01/06 to 11/30/07	Cumulative Total
REVENUES:		
Investment Interest	\$0.00	\$0.00
Other Miscellaneous Revenue	\$0.00	\$0.00
Total Revenue	\$0.00	\$0.00
EXPENDITURES:		
	<u>Direct Costs</u>	
Salaries	\$0.00	\$0.00
Commodities	\$0.00	\$0.00
Services	\$770.15	\$770.15
Capital Outlay	\$0.00	\$0.00
Total Direct Costs	\$770.15	\$770.15
	<u>Indirect Costs</u>	
Fringe Benefits	\$0.00	\$0.00
Administration	\$0.00	\$0.00
Total Expenditures	\$770.15	\$770.15
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	(\$770.15)	(\$770.15)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Individual Service and Support Advocacy

SCHEDULE OF REVENUES AND EXPENDITURES

Contract Number 40C7001107; Program Year 2007

	Program Year: <u>July 1, 2006</u>	through	<u>June 30, 2007</u>	
	12/01/05 to	12/01/06 to	Cumulative	
REVENUES:	Grant Amount	11/30/06	11/30/07	Total
State Grant - IL DHS	\$306,891.00	\$83,874.76	\$238,395.78	\$322,270.54
Transfers from CSBG	\$0.00	\$0.00	\$3,520.93	\$3,520.93
Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$306,891.00	\$83,874.76	\$241,916.71	\$325,791.47
EXPENDITURES:				
<u>Direct Costs</u>				
Salaries	\$58,395.52	\$84,727.47	\$143,122.99	
Commodities	\$1,931.39	\$2,314.29	\$4,245.68	
<u>Services:</u>				
Audit & Accounting	\$0.00	\$0.00	\$0.00	
Professional Services	\$9,108.00	\$7,382.00	\$16,490.00	
Job-Required Travel	\$1,257.60	\$1,850.92	\$3,108.52	
Computer Services	\$1,620.00	\$2,268.00	\$3,888.00	
Telephone Services	\$795.19	\$1,467.70	\$2,262.89	
Auto Maintenance	\$44.51	\$28.87	\$73.38	
Equipment Maintenance	\$0.00	\$0.00	\$0.00	
Building Repair/Maint.	\$0.00	\$0.00	\$0.00	
Office Rentals	\$2,615.67	\$10,224.33	\$12,840.00	
Equipment Rentals	\$40.00	\$56.00	\$96.00	
Other Service by Contract	\$0.00	\$0.00	\$0.00	
Legal Notices	\$0.00	\$0.00	\$0.00	
Business Meals/Expenses	\$0.00	\$82.08	\$82.08	
Photocopy Services	\$768.48	\$479.64	\$1,248.12	
Dues & Licenses	\$850.00	\$1,200.00	\$2,050.00	
Conferences/Training	\$0.00	\$1,748.19	\$1,748.19	
Capital Outlay	\$0.00	\$0.00	\$0.00	
Total Direct Costs	\$77,426.36	\$113,829.49	\$191,255.85	
<u>Indirect Costs</u>				
Fringe Benefits	\$27,539.00	\$38,814.00	\$66,353.00	
Administration	\$26,909.00	\$35,323.00	\$62,232.00	
Total Expenditures	\$131,874.36	\$187,966.49	\$319,840.85	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	(\$47,999.60)	\$53,950.22	\$5,950.62	

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Individual Service and Support Advocacy

SCHEDULE OF REVENUES AND EXPENDITURES

Contract Number 40C8001107; Program Year 2008

	Program Year: <u>July 1, 2007</u>		through	<u>June 30, 2008</u>
	Grant Amount	12/01/06 to 11/30/07	12/01/07 to 11/30/08	Cumulative Total
REVENUES:				
State Grant - IL DHS	\$270,454.00	\$105,854.27	\$0.00	\$105,854.27
Transfers from CSBG	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$270,454.00	\$105,854.27	\$0.00	\$105,854.27
EXPENDITURES:				
<u>Direct Costs</u>				
Salaries	\$60,334.71		\$0.00	\$60,334.71
Commodities	\$1,230.51		\$0.00	\$1,230.51
Services:				
Audit & Accounting	\$0.00		\$0.00	\$0.00
Professional Services	\$1,916.00		\$0.00	\$1,916.00
Job-Required Travel	\$1,343.31		\$0.00	\$1,343.31
Computer Services	\$1,620.00		\$0.00	\$1,620.00
Telephone Services	\$648.83		\$0.00	\$648.83
Auto Maintenance	\$0.00		\$0.00	\$0.00
Equipment Maintenance	\$0.00		\$0.00	\$0.00
Office Rentals	\$0.00		\$0.00	\$0.00
Equipment Rentals	\$44.00		\$0.00	\$44.00
Other Service by Contract	\$0.00		\$0.00	\$0.00
Legal Notices	\$297.00		\$0.00	\$297.00
Business Meals/Expenses	\$0.00		\$0.00	\$0.00
Photocopy Services	\$523.58		\$0.00	\$523.58
Dues & Licenses	\$0.00		\$0.00	\$0.00
Conferences/Training	\$327.47		\$0.00	\$327.47
Capital Outlay	\$0.00		\$0.00	\$0.00
Total Direct Costs		\$68,285.41	\$0.00	\$68,285.41
<u>Indirect Costs</u>				
Fringe Benefits	\$27,639.00		\$0.00	\$27,639.00
Administration	\$25,154.00		\$0.00	\$25,154.00
Total Expenditures		\$121,078.41	\$0.00	\$121,078.41
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$15,224.14)	\$0.00	(\$15,224.14)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Homeless Prevention Services

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 81X7285000

	Program Year:	<u>July 1, 2006</u>	through	<u>June 30, 2007</u>
	Grant Amount	12/01/05 to 11/30/06	12/01/06 to 11/30/07	Cumulative Total
REVENUES:				
State Grant - IL DHS	\$138,600.00	\$80,141.81	\$58,458.19	\$138,600.00
Interdepartmental Revenue (CSBG)	\$0.00	\$0.00	\$174.21	\$174.21
Total Revenue	\$138,600.00	\$80,141.81	\$58,632.40	\$138,774.21
EXPENDITURES:				
	<u>Direct Costs</u>			
Salaries		\$7,228.55	\$0.00	\$7,228.55
Commodities		\$0.00	\$0.00	\$0.00
Services		\$72,913.26	\$51,837.56	\$124,750.82
Capital Outlay		\$0.00	\$0.00	\$0.00
Total Direct Costs		\$80,141.81	\$51,837.56	\$131,979.37
	<u>Indirect Costs</u>			
Fringe Benefits		\$3,409.00	\$0.00	\$3,409.00
Administration		\$3,331.00	\$0.00	\$3,331.00
Total Expenditures		\$86,881.81	\$51,837.56	\$138,719.37
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$6,740.00)	\$6,794.84	\$54.84

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Homeless Prevention Services

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 81X8285000

	Program Year: <u>July 1, 2007</u> through <u>June 30, 2008</u>			
	Grant Amount	12/01/06 to 11/30/07	12/01/07 to 11/30/08	Cumulative Total
REVENUES:				
State Grant - IL DHS	\$138,600.00	\$69,300.00	\$0.00	\$69,300.00
Interdepartment Revenue (CSBG)	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$138,600.00	\$69,300.00	\$0.00	\$69,300.00
EXPENDITURES:				
	<u>Direct Costs</u>			
Salaries		\$5,011.71	\$0.00	\$5,011.71
Commodities		\$0.00	\$0.00	\$0.00
Services		\$54,030.90	\$0.00	\$54,030.90
Capital Outlay		\$0.00	\$0.00	\$0.00
Total Direct Costs		\$59,042.61	\$0.00	\$59,042.61
	<u>Indirect Costs</u>			
Fringe Benefits		\$2,296.00	\$0.00	\$2,296.00
Administration		\$2,089.00	\$0.00	\$2,089.00
Total Expenditures		\$63,427.61	\$0.00	\$63,427.61
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		\$5,872.39	\$0.00	\$5,872.39

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Homeless Management Information Systems

SCHEDULE OF REVENUES AND EXPENDITURES

	Program Year: <u>July 1, 2006</u> through <u>June 30, 2007</u>			
	Grant Amount	12/01/05 to 11/30/06	12/01/06 to 11/30/07	Cumulative Total
REVENUES:				
City of Champaign	\$3,000.00	\$0.00	\$0.00	\$0.00
City of Urbana	\$3,000.00	\$0.00	\$0.00	\$0.00
User Fees	\$0.00	\$30.09	\$0.00	\$30.09
Interdepartmental Revenue (CSBG)	\$0.00	\$0.00	\$13,544.66	\$13,544.66
Total Revenue	\$6,000.00	\$30.09	\$13,544.66	\$13,574.75
EXPENDITURES:				
	<u>Direct Costs</u>			
Salaries		\$759.90	\$0.00	\$759.90
Commodities		\$2,455.00	\$2,380.00	\$4,835.00
Services		\$2,553.50	\$2,544.00	\$5,097.50
Capital Outlay		\$0.00	\$0.00	\$0.00
Total Direct Costs		\$5,768.40	\$4,924.00	\$10,692.40
	<u>Indirect Costs</u>			
Fringe Benefits		\$358.00	\$0.00	\$358.00
Administration		\$350.00	\$0.00	\$350.00
Total Expenditures		\$6,476.40	\$4,924.00	\$11,400.40
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$6,446.31)	\$8,620.66	\$2,174.35

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Homeless Management Information Systems

SCHEDULE OF REVENUES AND EXPENDITURES

	Program Year: <u>July 1, 2007</u>	through	<u>June 30, 2008</u>	
	Grant Amount	12/01/06 to 11/30/07	12/01/07 to 11/30/08	Cumulative Total
REVENUES:				
Federal Grant:				
Housing & Urban Development (HUD)	\$6,231.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$6,231.00	\$0.00	\$0.00	\$0.00
EXPENDITURES:				
<u>Direct Costs</u>				
Salaries		\$0.00	\$0.00	\$0.00
Commodities		\$0.00	\$0.00	\$0.00
Services		\$0.00	\$0.00	\$0.00
Capital Outlay		\$0.00	\$0.00	\$0.00
Total Direct Costs		\$0.00	\$0.00	\$0.00
<u>Indirect Costs</u>				
Fringe Benefits		\$0.00	\$0.00	\$0.00
Administration		\$0.00	\$0.00	\$0.00
Total Expenditures		\$0.00	\$0.00	\$0.00
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		\$0.00	\$0.00	\$0.00

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Shelter Plus Care I

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Numbers IL01C0403003; IL01C503004

Program Year: April 25, 2006 through June 30, 2007

	Grant Amount	12/01/05 to 11/30/06	12/01/06 to 11/30/07	Cumulative Total
REVENUES:				
Federal Grants:				
HUD - Shelter Plus Care	\$134,112.00	\$38,873.09	\$86,373.62	\$125,246.71
Total Revenue	\$134,112.00	\$38,873.09	\$86,373.62	\$125,246.71
EXPENDITURES:				
<u>Direct Costs</u>				
Salaries	\$0.00	\$5,216.53	\$5,216.53	\$5,216.53
Commodities	\$493.71	\$81.48	\$575.19	\$575.19
Services	\$38,318.92	\$76,167.14	\$114,486.06	\$114,486.06
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00
Total Direct Costs	\$38,812.63	\$81,465.15	\$120,277.78	\$120,277.78
<u>Indirect Costs</u>				
Fringe Benefits	\$0.00	\$2,390.00	\$2,390.00	\$2,390.00
Administration	\$0.00	\$2,175.00	\$2,175.00	\$2,175.00
Total Expenditures	\$38,812.63	\$86,030.15	\$124,842.78	\$124,842.78
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$60.46	\$343.47	\$403.93	\$403.93

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Shelter Plus Care I

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number IL01C603004

	Program Year: <u>July 1, 2007</u>	through	<u>June 30, 2008</u>	
	12/01/06 to 11/30/07	12/01/07 to 11/30/08	Cumulative Total	
REVENUES:	Grant Amount			
Federal Grants:				
HUD - Shelter Plus Care	\$138,240.00	\$59,957.79	\$0.00	\$59,957.79
Total Revenue	\$138,240.00	\$59,957.79	\$0.00	\$59,957.79
EXPENDITURES:				
	<u>Direct Costs</u>			
	Salaries	\$1,828.29	\$0.00	\$1,828.29
	Commodities	\$0.00	\$0.00	\$0.00
	Services	\$56,410.91	\$0.00	\$56,410.91
	Capital Outlay	\$0.00	\$0.00	\$0.00
Total Direct Costs		\$58,239.20	\$0.00	\$58,239.20
	<u>Indirect Costs</u>			
	Fringe Benefits	\$838.00	\$0.00	\$838.00
	Administration	\$762.00	\$0.00	\$762.00
Total Expenditures		\$59,839.20	\$0.00	\$59,839.20
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		\$118.59	\$0.00	\$118.59

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Shelter Plus Care II

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number IL01C903001

	Program Year: <u>July 1, 2006</u>	through	<u>June 30, 2007</u>	
	12/01/05 to	12/01/06 to	Cumulative	
REVENUES:	Grant Amount	11/30/06	11/30/07	Total
Federal Grants:				
HUD - Shelter Plus Care	\$91,084.46	\$37,777.91	\$51,949.37	\$89,727.28
Interdepartmental Revenue (CSBG)	\$0.00	\$0.00	\$5,315.45	\$5,315.45
Miscellaneous Revenue	\$0.00	\$0.00	\$505.44	\$505.44
Total Revenue	\$91,084.46	\$37,777.91	\$57,770.26	\$95,548.17
EXPENDITURES:				
<u>Direct Costs</u>				
Salaries	\$0.00	\$7,392.39	\$7,392.39	\$7,392.39
Commodities	\$493.71	\$81.48	\$575.19	\$575.19
Services	\$38,362.32	\$42,269.42	\$80,631.74	\$80,631.74
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00
Total Direct Costs	\$38,856.03	\$49,743.29	\$88,599.32	\$88,599.32
<u>Indirect Costs</u>				
Fringe Benefits	\$0.00	\$3,386.00	\$3,386.00	\$3,386.00
Administration	\$0.00	\$3,082.00	\$3,082.00	\$3,082.00
Total Expenditures	\$38,856.03	\$56,211.29	\$95,067.32	\$95,067.32
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	(\$1,078.12)	\$1,558.97	\$480.85	\$480.85

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Shelter Plus Care II

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number IL01C603005

	Program Year: <u>April 1, 2007</u>		through	<u>March 31, 2008</u>
	Grant Amount	12/01/06 to 11/30/07	12/01/07 to 11/30/08	Cumulative Total
REVENUES:				
Federal Grants:				
HUD - Shelter Plus Care	\$138,240.00	\$62,192.94	\$0.00	\$62,192.94
Miscellaneous Revenue	\$0.00	\$395.00	\$0.00	\$395.00
Total Revenue	\$138,240.00	\$62,587.94	\$0.00	\$62,587.94
EXPENDITURES:				
<u>Direct Costs</u>				
Salaries		\$411.81	\$0.00	\$411.81
Commodities		\$22.90	\$0.00	\$22.90
Services		\$67,308.00	\$0.00	\$67,308.00
Capital Outlay		\$0.00	\$0.00	\$0.00
Total Direct Costs		\$67,742.71	\$0.00	\$67,742.71
<u>Indirect Costs</u>				
Fringe Benefits		\$189.00	\$0.00	\$189.00
Administration		\$172.00	\$0.00	\$172.00
Total Expenditures		\$68,103.71	\$0.00	\$68,103.71
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$5,515.77)	\$0.00	(\$5,515.77)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Tenant Based Rental Assistance

SCHEDULE OF REVENUES AND EXPENDITURES

	Program Year: <u>August 17, 2007</u>	through	<u>June 30, 2009</u>	
	Grant Amount	12/01/06 to 11/30/07	12/01/07 to 11/30/08	Cumulative Total
REVENUES:				
Federal Grants:				
HUD H.O.M.E. Inv Partnership	\$133,385.00	\$5,362.75	\$0.00	\$5,362.75
Total Revenue	\$133,385.00	\$5,362.75	\$0.00	\$5,362.75
EXPENDITURES:				
	<u>Direct Costs</u>			
		\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00
		\$5,362.75	\$0.00	\$5,362.75
		\$0.00	\$0.00	\$0.00
Total Direct Costs		\$5,362.75	\$0.00	\$5,362.75
	<u>Indirect Costs</u>			
		\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00
Total Expenditures		\$5,362.75	\$0.00	\$5,362.75
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		\$0.00	\$0.00	\$0.00

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Housing Advocacy Services

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 178742-6017; Program Year 2007

	Program Year: <u>July 1, 2006</u> through <u>June 30, 2007</u>			Cumulative Total
	Grant Amount	12/01/05 to 11/30/06	12/01/06 to 11/30/07	
REVENUES:				
State Grant - IL DCFS	\$20,000.00	\$2,603.61	\$11,302.11	\$13,905.72
Transfers from CSBG	\$0.00	\$5,596.93	\$11,159.37	\$16,756.30
Total Revenue	\$20,000.00	\$8,200.54	\$22,461.48	\$30,662.02
EXPENDITURES:				
	<u>Direct Costs</u>			
Salaries		\$5,277.25	\$9,647.41	\$14,924.66
Commodities		\$36.99	\$39.27	\$76.26
Services		\$445.35	\$916.47	\$1,361.82
Capital Outlay		\$0.00	\$0.00	\$0.00
Total Direct Costs		\$5,759.59	\$10,603.15	\$16,362.74
	<u>Indirect Costs</u>			
Fringe Benefits		\$2,489.00	\$4,419.00	\$6,908.00
Administration		\$2,432.00	\$4,022.00	\$6,454.00
Total Expenditures		\$10,680.59	\$19,044.15	\$29,724.74
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$2,480.05)	\$3,417.33	\$937.28

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Housing Advocacy Services

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 178742-6017; Program Year 2008

Program Year:	<u>July 1, 2007</u>	through	<u>June 30, 2008</u>	
Grant Amount	12/01/06 to 11/30/07	12/01/07 to 11/30/08	Cumulative Total	
REVENUES:				
State Grant - IL DCFS	\$20,000.00	\$8,138.71	\$0.00	\$8,138.71
Transfers from CSBG	\$0.00	\$9,952.89	\$0.00	\$9,952.89
Total Revenue	\$20,000.00	\$18,091.60	\$0.00	\$18,091.60
EXPENDITURES:				
<u>Direct Costs</u>				
Salaries	\$11,113.72	\$0.00	\$11,113.72	
Commodities	\$45.39	\$0.00	\$45.39	
Services	\$1,534.72	\$0.00	\$1,534.72	
Capital Outlay	\$0.00	\$0.00	\$0.00	
Total Direct Costs	\$12,693.83	\$0.00	\$12,693.83	
<u>Indirect Costs</u>				
Fringe Benefits	\$5,091.00	\$0.00	\$5,091.00	
Administration	\$4,633.00	\$0.00	\$4,633.00	
Total Expenditures	\$22,417.83	\$0.00	\$22,417.83	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	(\$4,326.23)	\$0.00	(\$4,326.23)	

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Youth Housing Advocacy Services

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 178742-6037

	Program Year: <u>July 1, 2006</u> through <u>June 30, 2007</u>			Cumulative Total
	Grant Amount	12/01/05 to 11/30/06	12/01/06 to 11/30/07	
REVENUES:				
State Grant - IL DCFS	\$4,000.00	\$119.72	\$633.43	\$753.15
Interdepartmental Revenue (CSBG)	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$4,000.00	\$119.72	\$633.43	\$753.15
EXPENDITURES:				
	<u>Direct Costs</u>			
Salaries		\$155.54	\$172.50	\$328.04
Commodities		\$0.00	\$15.30	\$15.30
Services		\$4.45	\$4.85	\$9.30
Capital Outlay		\$0.00	\$0.00	\$0.00
Total Direct Costs		\$159.99	\$192.65	\$352.64
	<u>Indirect Costs</u>			
Fringe Benefits		\$73.00	\$79.00	\$152.00
Administration		\$72.00	\$72.00	\$144.00
Total Expenditures		\$304.99	\$343.65	\$648.64
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$185.27)	\$289.78	\$104.51

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Youth Housing Advocacy Services

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 178742-6038

	Program Year: <u>July 1, 2007</u>		through	<u>June 30, 2008</u>
	Grant Amount	12/01/06 to 11/30/07	12/01/07 to 11/30/08	Cumulative Total
REVENUES:				
State Grant - IL DCFS	\$2,500.00	\$124.50	\$0.00	\$124.50
Interdepartment Revenue (CSBG)	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$2,500.00	\$124.50	\$0.00	\$124.50
EXPENDITURES:				
	<u>Direct Costs</u>			
	Salaries	\$180.19	\$0.00	\$180.19
	Commodities	\$0.00	\$0.00	\$0.00
	Services	\$0.00	\$0.00	\$0.00
	Capital Outlay	\$0.00	\$0.00	\$0.00
Total Direct Costs		\$180.19	\$0.00	\$180.19
	<u>Indirect Costs</u>			
	Fringe Benefits	\$83.00	\$0.00	\$83.00
	Administration	\$75.00	\$0.00	\$75.00
Total Expenditures		\$338.19	\$0.00	\$338.19
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$213.69)	\$0.00	(\$213.69)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

LIHEAP - Home Energy Assistance - HHS

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 07-22442

	Program Year: <u>December 20, 2006</u>	through	<u>June 30, 2007</u>	
Grant Amount	12/01/06 to 11/30/07	12/01/07 to 11/30/08	Cumulative Total	
REVENUES:				
Federal Grants:				
HHS - HM Energy Assistance Program	\$1,225,578.00	\$1,223,699.97	\$0.00	\$1,223,699.97
Interdepartmental Revenue (CSBG)	\$0.00	\$8,373.39	\$0.00	\$8,373.39
Total Revenue	\$1,225,578.00	\$1,232,073.36	\$0.00	\$1,232,073.36
EXPENDITURES:				
<u>Direct Costs</u>				
Salaries	\$65,676.46		\$0.00	\$65,676.46
Commodities	\$27,229.50		\$0.00	\$27,229.50
Services	\$1,047,714.46		\$0.00	\$1,047,714.46
Capital Outlay	\$15,608.56		\$0.00	\$15,608.56
Interdepartment Transfers	\$16,950.50		\$0.00	\$16,950.50
Total Direct Costs		\$1,173,179.48	\$0.00	\$1,173,179.48
<u>Indirect Costs</u>				
Fringe Benefits	\$30,086.00		\$0.00	\$30,086.00
Administration	\$27,381.00		\$0.00	\$27,381.00
Total Expenditures		\$1,230,646.48	\$0.00	\$1,230,646.48
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		\$1,426.88	\$0.00	\$1,426.88

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

LIHEAP - Home Energy Assistance - HHS

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 08-22442

	Program Year: <u>July 1, 2007</u>	through	<u>June 30, 2008</u>	
	12/01/06 to	12/01/07 to	11/30/08	Cumulative
REVENUES:	Grant Amount	11/30/07	11/30/08	Total
Federal Grants:				
HHS - HM Energy Assistance Program	\$1,549,790.00	\$432,240.70	\$0.00	\$432,240.70
Total Revenue	\$1,549,790.00	\$432,240.70	\$0.00	\$432,240.70
EXPENDITURES:				
	<u>Direct Costs</u>			
	Salaries	\$29,370.28	\$0.00	\$29,370.28
	Commodities	\$5,730.53	\$0.00	\$5,730.53
	Services	\$139,472.77	\$0.00	\$139,472.77
	Capital Outlay	\$0.00	\$0.00	\$0.00
Total Direct Costs		\$174,573.58	\$0.00	\$174,573.58
	<u>Indirect Costs</u>			
	Fringe Benefits	\$13,455.00	\$0.00	\$13,455.00
	Administration	\$12,244.00	\$0.00	\$12,244.00
Total Expenditures		\$200,272.58	\$0.00	\$200,272.58
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		\$231,968.12	\$0.00	\$231,968.12

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

LIHEAP - Home Energy Assistance - State

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 08-53442

	Program Year:	<u>July 1, 2007</u>	through	<u>June 30, 2008</u>
	Grant Amount	12/01/06 to 11/30/07	12/01/07 to 11/30/08	Cumulative Total
REVENUES:				
	State Grants:			
Illinois Dept. of Healthcare & Family Services	\$1,217,134.00	\$1,101,612.85	\$0.00	\$1,101,612.85
Total Revenue	\$1,217,134.00	\$1,101,612.85	\$0.00	\$1,101,612.85
EXPENDITURES:				
	<u>Direct Costs</u>			
	Salaries	\$29,737.87	\$0.00	\$29,737.87
	Commodities	\$81.37	\$0.00	\$81.37
	Services	\$957,570.19	\$0.00	\$957,570.19
	Capital Outlay	\$0.00	\$0.00	\$0.00
Total Direct Costs		\$987,389.43	\$0.00	\$987,389.43
	<u>Indirect Costs</u>			
	Fringe Benefits	\$13,623.00	\$0.00	\$13,623.00
	Administration	\$12,398.00	\$0.00	\$12,398.00
Total Expenditures		\$1,013,410.43	\$0.00	\$1,013,410.43
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		\$88,202.42	\$0.00	\$88,202.42

COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION

Ameren Customer Rate Relief

SCHEDULE OF REVENUES AND EXPENDITURES

	Program Year: <u>September 1, 2007</u> through <u>December 31, 2007</u>			
	Grant Amount	12/01/06 to 11/30/07	12/01/07 to 11/30/08	Cumulative Total
REVENUES:				
Technical Services Contract	\$219,864.00	\$109,932.00	\$0.00	\$109,932.00
Total Revenue	\$219,864.00	\$109,932.00	\$0.00	\$109,932.00
EXPENDITURES:				
	<u>Direct Costs</u>			
	Salaries	\$0.00	\$0.00	\$0.00
	Commodities	\$0.00	\$0.00	\$0.00
	Services	\$11,050.00	\$0.00	\$11,050.00
	Capital Outlay	\$0.00	\$0.00	\$0.00
Total Direct Costs		\$11,050.00	\$0.00	\$11,050.00
	<u>Indirect Costs</u>			
	Fringe Benefits	\$0.00	\$0.00	\$0.00
	Administration	\$0.00	\$0.00	\$0.00
Total Expenditures		\$11,050.00	\$0.00	\$11,050.00
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		\$98,882.00	\$0.00	\$98,882.00

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Weatherization - HHS

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 07-22142

Program Year: December 20, 2006 through June 30, 2007

	Grant Amount	12/01/06 to 11/30/07	12/01/07 to 11/30/08	Cumulative Total
REVENUES:				
Federal Grants:				
HHS - HM Energy Assistance Program	\$422,508.00	\$86,635.23	\$0.00	\$86,635.23
Total Revenue	\$422,508.00	\$86,635.23	\$0.00	\$86,635.23
EXPENDITURES:				
<u>Direct Costs</u>				
Salaries		\$3,351.01	\$0.00	\$3,351.01
Commodities		\$10,032.77	\$0.00	\$10,032.77
Services		\$11,981.75	\$0.00	\$11,981.75
Capital Outlay		\$62,390.74	\$0.00	\$62,390.74
Interdepartment Transfers		\$6,691.00	\$0.00	\$6,691.00
Total Direct Costs		\$94,447.27	\$0.00	\$94,447.27
<u>Indirect Costs</u>				
Fringe Benefits		\$1,535.00	\$0.00	\$1,535.00
Administration		\$1,397.00	\$0.00	\$1,397.00
Total Expenditures		\$97,379.27	\$0.00	\$97,379.27
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$10,744.04)	\$0.00	(\$10,744.04)

COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION

Weatherizaion - HHS

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 08-22142

	Program Year: <u>July 1, 2007</u>	through	<u>June 30, 2008</u>	
	12/01/06 to	12/01/07 to		Cumulative
REVENUES:	Grant Amount	11/30/07	11/30/08	Total
Federal Grants:				
HHS - HM Energy Assistance Program	\$274,944.00	\$91,067.27	\$0.00	\$91,067.27
Total Revenue	\$274,944.00	\$91,067.27	\$0.00	\$91,067.27
EXPENDITURES:				
	<u>Direct Costs</u>			
	Salaries	\$11,312.25	\$0.00	\$11,312.25
	Commodities	\$248.69	\$0.00	\$248.69
	Services	\$42,392.42	\$0.00	\$42,392.42
	Capital Outlay	\$0.00	\$0.00	\$0.00
	Interdepartment Transfers	\$0.00	\$0.00	\$0.00
Total Direct Costs		\$53,953.36	\$0.00	\$53,953.36
	<u>Indirect Costs</u>			
	Fringe Benefits	\$5,182.00	\$0.00	\$5,182.00
	Administration	\$4,716.00	\$0.00	\$4,716.00
Total Expenditures		\$63,851.36	\$0.00	\$63,851.36
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		\$27,215.91	\$0.00	\$27,215.91

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Weatherization - DOE

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 07-40142

Program Year: December 20, 2006 through June 30, 2007

	Grant Amount	12/01/06 to 11/30/07	12/01/07 to 11/30/08	Cumulative Total
REVENUES:				
Federal Grants:				
Department of Energy - Weatherization	\$251,322.00	\$160,598.67	\$0.00	\$160,598.67
Total Revenue	\$251,322.00	\$160,598.67	\$0.00	\$160,598.67
EXPENDITURES:				
	<u>Direct Costs</u>			
Salaries		\$29,642.06	\$0.00	\$29,642.06
Commodities		\$2,299.42	\$0.00	\$2,299.42
Services		\$121,681.31	\$0.00	\$121,681.31
Capital Outlay		\$3,559.22	\$0.00	\$3,559.22
Interdepartment Transfers		\$0.00	\$0.00	\$0.00
Total Direct Costs		\$157,182.01	\$0.00	\$157,182.01
	<u>Indirect Costs</u>			
Fringe Benefits		\$13,579.00	\$0.00	\$13,579.00
Administration		\$12,358.00	\$0.00	\$12,358.00
Total Expenditures		\$183,119.01	\$0.00	\$183,119.01
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$22,520.34)	\$0.00	(\$22,520.34)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Weatherization - DOE

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 08-40142

	Program Year:	<u>July 1, 2007</u>	through	<u>June 30, 2008</u>
	Grant Amount	12/01/06 to 11/30/07	12/01/07 to 11/30/08	Cumulative Total
REVENUES:				
Federal Grants:				
Department of Energy - Weatherization	\$209,511.00	\$84,468.60	\$0.00	\$84,468.60
Total Revenue	\$209,511.00	\$84,468.60	\$0.00	\$84,468.60
EXPENDITURES:				
	<u>Direct Costs</u>			
Salaries		\$22,031.90	\$0.00	\$22,031.90
Commodities		\$1,118.99	\$0.00	\$1,118.99
Services		\$62,758.47	\$0.00	\$62,758.47
Capital Outlay		\$0.00	\$0.00	\$0.00
Interdepartment Transfers		\$0.00	\$0.00	\$0.00
Total Direct Costs		\$85,909.36	\$0.00	\$85,909.36
	<u>Indirect Costs</u>			
Fringe Benefits		\$10,093.00	\$0.00	\$10,093.00
Administration		\$9,185.00	\$0.00	\$9,185.00
Total Expenditures		\$105,187.36	\$0.00	\$105,187.36
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$20,718.76)	\$0.00	(\$20,718.76)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Weatherization - State

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 07-53142

Program Year: December 20, 2006 through June 30, 2007

	Grant Amount	12/01/06 to 11/30/07	12/01/07 to 11/30/08	Cumulative Total
REVENUES:				
State Grants:				
Illinois Dept. of Healthcare & Family Services	\$132,038.00	\$24,896.12	\$0.00	\$24,896.12
Total Revenue	\$132,038.00	\$24,896.12	\$0.00	\$24,896.12
EXPENDITURES:				
<u>Direct Costs</u>				
Salaries		\$3,124.55	\$0.00	\$3,124.55
Commodities		\$212.18	\$0.00	\$212.18
Services		\$18,622.33	\$0.00	\$18,622.33
Capital Outlay		\$0.00	\$0.00	\$0.00
Interdepartment Transfers		\$0.00	\$0.00	\$0.00
Total Direct Costs		\$21,959.06	\$0.00	\$21,959.06
<u>Indirect Costs</u>				
Fringe Benefits		\$1,431.00	\$0.00	\$1,431.00
Administration		\$1,303.00	\$0.00	\$1,303.00
Total Expenditures		\$24,693.06	\$0.00	\$24,693.06
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		\$203.06	\$0.00	\$203.06

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Weatherization - State

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 08-53142

	Program Year:	<u>July 1, 2007</u>	through	<u>June 30, 2008</u>
	Grant Amount	12/01/06 to 11/30/07	12/01/07 to 11/30/08	Cumulative Total
REVENUES:				
	State Grants:			
Illinois Dept. of Healthcare & Family Services	\$132,038.00	\$39,609.00	\$0.00	\$39,609.00
Total Revenue	\$132,038.00	\$39,609.00	\$0.00	\$39,609.00
EXPENDITURES:				
	<u>Direct Costs</u>			
	Salaries	\$0.00	\$0.00	\$0.00
	Commodities	\$0.00	\$0.00	\$0.00
	Services	\$7,643.79	\$0.00	\$7,643.79
	Capital Outlay	\$0.00	\$0.00	\$0.00
	Interdepartment Transfers	\$0.00	\$0.00	\$0.00
Total Direct Costs		\$7,643.79	\$0.00	\$7,643.79
	<u>Indirect Costs</u>			
	Fringe Benefits	\$0.00	\$0.00	\$0.00
	Administration	\$0.00	\$0.00	\$0.00
Total Expenditures		\$7,643.79	\$0.00	\$7,643.79
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		\$31,965.21	\$0.00	\$31,965.21

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Greenways and Trails Project

SCHEDULE OF REVENUES AND EXPENDITURES

Program Year:	<u>July 1, 2006</u>	through	<u>June 30, 2007</u>
	12/01/04 to 11/30/06	12/01/06 to 11/30/07	Cumulative Total
REVENUES:			
Local Government Contributions			
Champaign County Highway Dept	\$1,750.00	\$641.00	\$2,391.00
City of Champaign	\$3,066.00	\$5,627.00	\$8,693.00
University of Illinois	\$1,736.00	\$1,611.00	\$3,347.00
C-U Mass Transit District	\$1,419.00	\$0.00	\$1,419.00
Urbana Park District	\$627.00	\$721.00	\$1,348.00
Champaign Park District	\$361.00	\$733.00	\$1,094.00
City of Urbana	\$3,654.00	\$585.00	\$4,239.00
Village of Savoy	\$0.00	\$721.00	\$721.00
Village of Mahomet	\$0.00	\$927.00	\$927.00
Local Government Reimbursements	\$110.00	\$704.00	\$814.00
Miscellaneous (incl. Donations)	\$104.50	\$0.00	\$104.50
Transfer from Membership	\$777.00	\$0.00	\$777.00
Total Revenue	\$13,604.50	\$12,270.00	\$25,874.50
EXPENDITURES:			
	<u>Direct Costs</u>		
Salaries	\$2,871.60	\$0.00	\$2,871.60
Commodities	\$0.00	\$0.00	\$0.00
Services	\$66.64	\$28.31	\$94.95
Capital Outlay	\$0.00	\$0.00	\$0.00
Total Direct Costs	\$2,938.24	\$28.31	\$2,966.55
	<u>Indirect Costs</u>		
Fringe Benefits	\$1,246.00	\$0.00	\$1,246.00
Administration	\$1,274.00	\$0.00	\$1,274.00
Total Expenditures	\$5,458.24	\$28.31	\$5,486.55
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$8,146.26	\$12,241.69	\$20,387.95

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Champaign County GIS Special Projects

SCHEDULE OF REVENUES AND EXPENDITURES

For the fiscal year ended 11/30/07

	12/01/06 to 11/30/07	Cumulative Total
REVENUES:		
Champaign County	\$44,056.79	\$44,056.79
<hr/>		
Total Revenue	\$44,056.79	\$44,056.79
<hr/>		
EXPENDITURES:		
<u>Direct Costs</u>		
Salaries	\$25,545.86	\$25,545.86
Commodities	\$0.00	\$0.00
Services	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00
Total Direct Costs	\$25,545.86	\$25,545.86
<u>Indirect Costs</u>		
Fringe Benefits	\$11,703.00	\$11,703.00
Administration	\$10,650.00	\$10,650.00
<hr/>		
Total Expenditures	\$47,898.86	\$47,898.86
<hr/>		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	(\$3,842.07)	(\$3,842.07)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Piatt County GIS Special Projects

SCHEDULE OF REVENUES AND EXPENDITURES

For the fiscal year ended 11/30/07

	12/01/06 to 11/30/07	Cumulative Total
REVENUES:		
Piatt County	\$6,577.00	\$6,577.00
Total Revenue	\$6,577.00	\$6,577.00
EXPENDITURES:		
	<u>Direct Costs</u>	
	Salaries	\$3,892.08
	Commodities	\$0.00
	Services	\$29.10
	Capital Outlay	\$0.00
Total Direct Costs	\$3,921.18	\$3,921.18
	<u>Indirect Costs</u>	
	Fringe Benefits	\$1,783.00
	Administration	\$1,623.00
Total Expenditures	\$7,327.18	\$7,327.18
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	(\$750.18)	(\$750.18)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

GIS Local Contract Services

SCHEDULE OF REVENUES AND EXPENDITURES

For the fiscal year ended 11/30/07

	12/01/06 to 11/30/07	Cumulative Total
REVENUES:		
Technical Services Contracts	\$3,838.03	\$3,838.03
Miscellaneous Revenue	\$20.00	\$20.00
Total Revenue	\$3,858.03	\$3,858.03
 EXPENDITURES:		
	<u>Direct Costs</u>	
	Salaries	\$1,107.51
	Commodities	\$0.00
	Services	\$64.99
	Capital Outlay	\$0.00
Total Direct Costs	\$1,172.50	\$1,172.50
	<u>Indirect Costs</u>	
	Fringe Benefits	\$507.00
	Administration	\$462.00
Total Expenditures	\$2,141.50	\$2,141.50
 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	 \$1,716.53	 \$1,716.53

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Geographic Information Systems

SCHEDULE OF REVENUES AND EXPENDITURES

Program Year: July 1, 2006 through June 30, 2007

	Grant Amount	12/01/06 to 11/30/07	12/01/07 to 11/30/08	Cumulative Total
REVENUES:				
Administrative Fees		\$2,898.76	\$0.00	\$2,898.76

Total Revenue	\$0.00	\$2,898.76	\$0.00	\$2,898.76
----------------------	---------------	-------------------	---------------	-------------------

EXPENDITURES:

Direct Costs

Salaries		\$0.00	\$0.00	\$0.00
Commodities		\$0.00	\$0.00	\$0.00
Services		\$0.00	\$0.00	\$0.00
Capital Outlay		\$2,898.76	\$0.00	\$2,898.76
Total Direct Costs		\$2,898.76	\$0.00	\$2,898.76

Indirect Costs

Fringe Benefits		\$0.00	\$0.00	\$0.00
Administration		\$0.00	\$0.00	\$0.00

Total Expenditures	\$2,898.76	\$0.00	\$2,898.76
---------------------------	-------------------	---------------	-------------------

**EXCESS (DEFICIENCY) OF
REVENUES OVER EXPENSES**

	\$0.00	\$0.00	\$0.00
--	---------------	---------------	---------------

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Local Technical Assistance Programs

COMBINING SCHEDULE OF REVENUES AND EXPENDITURES

For the fiscal year ended 11/30/07

	Champaign County Planning	Local Contract Services	Village of Onarga Public Facilities	Urbana Township/ Scottswood Flood & Drainage	Village of Ludlow Public Facilities	Champaign County Community Development Corporation	Village of Rankin Public Facilities	Urbana Township/ Scottswood Flood & Drainage Phase II	Other	Total Local Technical Assistance
REVENUES:										
Charges for Services	\$70,551.00	\$17,195.07	\$4,409.62	\$5,621.71	\$3,133.49	\$16,359.00	\$4,783.06	\$17,033.32	\$1,674.27	\$140,760.54
Fed Grant - HUD (CDBG)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Government Contributions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$70,551.00	\$17,195.07	\$4,409.62	\$5,621.71	\$3,133.49	\$16,359.00	\$4,783.06	\$17,033.32	\$1,674.27	\$140,760.54
EXPENDITURES:										
<i>Direct Costs</i>										
Salaries	\$46,978.98	\$2,994.68	\$1,105.85	\$728.56	\$1,353.04	\$7,949.39	\$390.30	\$8,209.55	\$741.50	\$70,451.85
Commodities	\$1,460.84	\$37.12	\$22.91	\$0.63	\$6.45	\$150.48	\$14.29	\$8.86	\$1.83	\$1,703.41
Services	\$3,274.81	\$2,784.51	\$47.53	\$3.56	\$37.40	\$779.07	\$36.38	\$36.00	\$140.88	\$7,140.14
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Direct Costs	\$51,714.63	\$5,816.31	\$1,176.29	\$732.75	\$1,396.89	\$8,878.94	\$440.97	\$8,254.41	\$884.21	\$79,295.40
<i>Indirect Costs</i>										
Fringe Benefits	\$126.98	\$1,372.00	\$507.00	\$334.00	\$620.00	\$3,642.00	\$179.00	\$3,761.00	\$340.00	\$10,881.98
Administration	\$17,333.00	\$1,248.00	\$461.00	\$304.00	\$564.00	\$3,314.00	\$163.00	\$3,423.00	\$309.00	\$27,119.00
Total Expenditures	\$69,174.61	\$8,436.31	\$2,144.29	\$1,370.75	\$2,580.89	\$15,834.94	\$782.97	\$15,438.41	\$1,533.21	\$117,296.38
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES CURRENT CO. FISCAL YEAR	\$1,376.39	\$8,758.76	\$2,265.33	\$4,250.96	\$552.60	\$524.06	\$4,000.09	\$1,594.91	\$141.06	\$23,464.16

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Court Diversion Services

SCHEDULE OF REVENUES AND EXPENDITURES

	Program Year:	<u>July 1, 2006</u>	through	<u>June 30, 2007</u>
	Grant Amount	12/01/05 to 11/30/06	12/01/06 to 11/30/07	Cumulative Total
REVENUES:				
Federal Grants:				
City of Urbana (CDBG) / HUD	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00
City of Champaign	\$260.00	\$0.00	\$260.00	\$260.00
Champaign Co. General Corporate Fund	\$44,000.00	\$18,335.00	\$25,665.00	\$44,000.00
Interdepartmental Revenue (CSBG)	\$0.00	\$0.00	\$29,907.03	\$29,907.03
Miscellaneous Revenue	\$0.00	\$0.00	\$25.00	\$25.00
Total Revenue	\$44,000.00	\$18,335.00	\$59,857.03	\$78,192.03
EXPENDITURES:				
<u>Direct Costs</u>				
Salaries	\$12,352.46	\$27,354.78	\$39,707.24	\$39,707.24
Commodities	\$6.43	\$283.73	\$290.16	\$290.16
Services	\$483.99	\$385.83	\$869.82	\$869.82
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00
Total Direct Costs	\$12,842.88	\$28,024.34	\$40,867.22	\$40,867.22
<u>Indirect Costs</u>				
Fringe Benefits	\$5,825.00	\$12,531.00	\$18,356.00	\$18,356.00
Administration	\$5,692.00	\$11,404.00	\$17,096.00	\$17,096.00
Total Expenditures	\$24,359.88	\$51,959.34	\$76,319.22	\$76,319.22
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	(\$6,024.88)	\$7,897.69	\$1,872.81	\$1,872.81

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Court Diversion Services

SCHEDULE OF REVENUES AND EXPENDITURES

	Program Year: <u>July 1, 2007</u>	through	<u>June 30, 2008</u>	
	12/01/06 to	12/01/07 to	Cumulative	
Grant Amount	11/30/07	11/30/08	Total	
REVENUES:				
Federal Grant:				
City of Urbana (CDBG) / HUD	\$5,300.00	\$2,650.00	\$0.00	\$2,650.00
Champaign Co. General Corporate Fund	\$45,540.00	\$18,975.00	\$0.00	\$18,975.00
City of Champaign	\$20,800.00	\$4,650.00	\$0.00	\$4,650.00
Interdepartment Revenue (CSBG)	\$0.00	\$8,335.70	\$0.00	\$8,335.70
Total Revenue	\$71,640.00	\$34,610.70	\$0.00	\$34,610.70
EXPENDITURES:				
	<u>Direct Costs</u>			
Salaries	\$17,364.24	\$0.00	\$0.00	\$17,364.24
Commodities	\$0.00	\$0.00	\$0.00	\$0.00
Services	\$531.77	\$0.00	\$0.00	\$531.77
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00
Total Direct Costs	\$17,896.01	\$0.00	\$0.00	\$17,896.01
	<u>Indirect Costs</u>			
Fringe Benefits	\$7,955.00	\$0.00	\$0.00	\$7,955.00
Administration	\$7,239.00	\$0.00	\$0.00	\$7,239.00
Total Expenditures	\$33,090.01	\$0.00	\$0.00	\$33,090.01
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$1,520.69	\$0.00	\$0.00	\$1,520.69

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Local Area Network #24

SCHEDULE OF REVENUES AND EXPENDITURES

IDCFS Grant Number 1787420018

ISBE Project Number 08-4630-10-09-010-043P-00-LAN

	Program Year:	July 1, 2007	through	June 30, 2008
	Grant Amount	12/01/06 to 11/30/07	12/01/07 to 11/30/08	Cumulative Total
REVENUES:				
Federal Grants:				
Special Grants to States (ISBE)	\$13,888.00	\$5,054.00	\$0.00	\$5,054.00
State Grants:				
Flex Funds (DCFS)	\$26,333.00	\$7,899.90	\$0.00	\$7,899.90
Total Revenue	\$40,221.00	\$12,953.90	\$0.00	\$12,953.90
EXPENDITURES:				
<u>Direct Costs</u>				
Salaries		\$0.00	\$0.00	\$0.00
Commodities		\$0.00	\$0.00	\$0.00
Services		\$90.00	\$0.00	\$90.00
Capital Outlay		\$0.00	\$0.00	\$0.00
Total Direct Costs		\$90.00	\$0.00	\$90.00
<u>Indirect Costs</u>				
Fringe Benefits		\$0.00	\$0.00	\$0.00
Administration		\$0.00	\$0.00	\$0.00
Total Expenditures		\$90.00	\$0.00	\$90.00
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		\$12,863.90	\$0.00	\$12,863.90

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

CUUATS Program

SCHEDULE OF REVENUES AND EXPENDITURES

For the fiscal year ended 11/30/07

	12/01/06 to 11/30/07	Cumulative Total
REVENUES:		
Local Government Contributions		
CUUATS	\$80,089.00	\$80,089.00
Miscellaneous	\$0.00	\$0.00
Total Revenue	\$80,089.00	\$80,089.00
 EXPENDITURES:		
	<u>Direct Costs</u>	
	Salaries	\$0.00
	Commodities	\$0.00
	Services	\$0.00
	Capital Outlay	\$0.00
	Transfers Out	\$83,965.95
Total Direct Costs	\$83,965.95	\$83,965.95
	<u>Indirect Costs</u>	
	Fringe Benefits	\$0.00
	Administration	\$0.00
Total Expenditures	\$83,965.95	\$83,965.95
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	(\$3,876.95)	(\$3,876.95)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Membership Program

SCHEDULE OF REVENUES AND EXPENDITURES

Program Year:	<u>July 1, 2006</u>	through	<u>June 30, 2007</u>
	12/01/05 to 11/30/06	12/01/06 to 11/30/07	Cumulative Total
REVENUES:			
Local Government Contributions			
Membership Fees	\$74,510.00	\$20,891.00	\$95,401.00
Miscellaneous	\$0.00	\$10.00	\$10.00
Total Revenue	\$74,510.00	\$20,901.00	\$95,411.00
EXPENDITURES:			
	<u>Direct Costs</u>		
Salaries	\$15,496.29	\$23,502.08	\$38,998.37
Commodities	\$1,268.00	\$2,895.85	\$4,163.85
Services	\$695.66	\$954.79	\$1,650.45
Capital Outlay	\$0.00	\$0.00	\$0.00
Transfers Out	\$44,777.00	\$0.00	\$44,777.00
Total Direct Costs	\$62,236.95	\$27,352.72	\$89,589.67
	<u>Indirect Costs</u>		
Fringe Benefits	\$7,308.00	\$10,766.00	\$18,074.00
Administration	\$7,141.00	\$9,798.00	\$16,939.00
Total Expenditures	\$76,685.95	\$47,916.72	\$124,602.67
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	(\$2,175.95)	(\$27,015.72)	(\$29,191.67)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Membership Program

SCHEDULE OF REVENUES AND EXPENDITURES

Program Year:	<u>July 1, 2007</u>	through	<u>June 30, 2008</u>
	12/01/06 to 11/30/07	12/01/07 to 11/30/08	Cumulative Total
REVENUES:			
Local Government Contributions			
Membership Fees	\$77,084.00	\$0.00	\$77,084.00
Miscellaneous	\$0.00	\$0.00	\$0.00
Total Revenue	\$77,084.00	\$0.00	\$77,084.00
EXPENDITURES:			
	<u>Direct Costs</u>		
Salaries	\$17,215.92	\$0.00	\$17,215.92
Commodities	\$1,983.26	\$0.00	\$1,983.26
Services	\$620.00	\$0.00	\$620.00
Capital Outlay	\$0.00	\$0.00	\$0.00
Transfers Out	\$0.00	\$0.00	\$0.00
Total Direct Costs	\$19,819.18	\$0.00	\$19,819.18
	<u>Indirect Costs</u>		
Fringe Benefits	\$7,887.00	\$0.00	\$7,887.00
Administration	\$7,177.00	\$0.00	\$7,177.00
Total Expenditures	\$34,883.18	\$0.00	\$34,883.18
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$42,200.82	\$0.00	\$42,200.82

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Visioning Project

SCHEDULE OF REVENUES AND EXPENDITURES

Program Year:	<u>May 1, 2005</u>	through	<u>November 30, 2007</u>
	12/01/04 to 11/30/06	12/01/06 to 11/30/07	Cumulative Total
REVENUES:			
Local Government Contributions			
City of Champaign	\$30,000.00	\$15,000.00	\$45,000.00
City of Urbana	\$30,000.00	\$15,000.00	\$45,000.00
University of Illinois	\$30,000.00	\$10,000.00	\$40,000.00
Champaign County	\$30,000.00	\$0.00	\$30,000.00
Village of Rantoul	\$10,000.00	\$0.00	\$10,000.00
Parkland College	\$11,000.00	\$0.00	\$11,000.00
CU Mass Transit District	\$10,000.00	\$0.00	\$10,000.00
Urbana Park District	\$1,500.00	\$1,500.00	\$3,000.00
Charges for Services	\$47,500.00	\$10,000.00	\$57,500.00
Gifts and Donations	\$9,500.00	\$6,000.00	\$15,500.00
Transfer from Membership	\$70,000.00	\$0.00	\$70,000.00
Miscellaneous Revenue	\$0.00	\$300.00	\$300.00
Total Revenue	\$279,500.00	\$57,800.00	\$337,300.00
EXPENDITURES:			
	<u>Direct Costs</u>		
Salaries	\$69,743.66	\$11,667.29	\$81,410.95
Commodities	\$12,165.58	\$3,006.56	\$15,172.14
Services	\$222,004.29	\$4,231.52	\$226,235.81
Capital Outlay	\$0.00	\$0.00	\$0.00
Total Direct Costs	\$303,913.53	\$18,905.37	\$322,818.90
	<u>Indirect Costs</u>		
Fringe Benefits	\$31,938.00	\$5,345.00	\$37,283.00
Administration	\$31,702.00	\$4,864.00	\$36,566.00
Total Expenditures	\$367,553.53	\$29,114.37	\$396,667.90
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	(\$88,053.53)	\$28,685.63	(\$59,367.90)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Piatt County Comprehensive Plan

SCHEDULE OF REVENUES AND EXPENDITURES

	Program Year: <u>August 17, 2007</u> through <u>June 30, 2009</u>			
	Grant Amount	12/01/06 to 11/30/07	12/01/07 to 11/30/08	Cumulative Total
REVENUES:				
Piatt County	\$104,714.00	\$40,000.00	\$0.00	\$40,000.00
<hr/>				
Total Revenue	\$104,714.00	\$40,000.00	\$0.00	\$40,000.00
<hr/>				
EXPENDITURES:				
	<u>Direct Costs</u>			
	Salaries	\$11,359.86	\$0.00	\$11,359.86
	Commodities	\$51.25	\$0.00	\$51.25
	Services	\$430.46	\$0.00	\$430.46
	Capital Outlay	\$0.00	\$0.00	\$0.00
Total Direct Costs		\$11,841.57	\$0.00	\$11,841.57
	<u>Indirect Costs</u>			
	Fringe Benefits	\$5,204.00	\$0.00	\$5,204.00
	Administration	\$4,736.00	\$0.00	\$4,736.00
<hr/>				
Total Expenditures		\$21,781.57	\$0.00	\$21,781.57
<hr/>				
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		\$18,218.43	\$0.00	\$18,218.43

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

East Central Illinois Economic Development District

SCHEDULE OF REVENUES AND EXPENDITURES

Program Year:	<u>October 1, 2006</u>	through	<u>September 30, 2007</u>	
	12/01/05 to 11/30/06	12/01/06 to 11/30/07	Cumulative Total	
REVENUES:				
Piatt County	\$0.00	\$1,700.00	\$0.00	\$1,700.00
Douglas County	\$0.00	\$1,700.00	\$0.00	\$1,700.00
Ford County	\$0.00	\$1,700.00	\$0.00	\$1,700.00
Technical Services Contract	\$107,256.00	\$0.00	\$107,246.13	\$107,246.13
Total Revenue	\$107,256.00	\$5,100.00	\$107,246.13	\$112,346.13
EXPENDITURES:				
	<u>Direct Costs</u>			
		\$2,282.25	\$30,871.49	\$33,153.74
		\$438.91	\$1,778.88	\$2,217.79
		\$5,563.13	\$2,408.12	\$7,971.25
		\$0.00	\$1,729.36	\$1,729.36
Total Direct Costs		\$8,284.29	\$36,787.85	\$45,072.14
	<u>Indirect Costs</u>			
		\$1,076.00	\$14,142.00	\$15,218.00
		\$1,052.00	\$12,870.00	\$13,922.00
Total Expenditures		\$10,412.29	\$63,799.85	\$74,212.14
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$5,312.29)	\$43,446.28	\$38,133.99

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

East Central Illinois Economic Development District

SCHEDULE OF REVENUES AND EXPENDITURES

Program Year:	<u>October 1, 2007</u>	through	<u>September 30, 2008</u>
	12/01/06 to 11/30/07	12/01/07 to 11/30/08	Cumulative Total
REVENUES:			
Technical Services Contract	\$107,256.00	\$0.00	\$0.00
Total Revenue	\$0.00	\$0.00	\$0.00
EXPENDITURES:			
	<u>Direct Costs</u>		
Salaries	\$3,449.04	\$0.00	\$3,449.04
Commodities	\$402.18	\$0.00	\$402.18
Services	\$2,812.76	\$0.00	\$2,812.76
Capital Outlay	\$0.00	\$0.00	\$0.00
Total Direct Costs	\$6,663.98	\$0.00	\$6,663.98
	<u>Indirect Costs</u>		
Fringe Benefits	\$1,580.00	\$0.00	\$1,580.00
Administration	\$1,438.00	\$0.00	\$1,438.00
Total Expenditures	\$9,681.98	\$0.00	\$9,681.98
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	(\$9,681.98)	\$0.00	(\$9,681.98)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

I-57 Corridor Partnership

SCHEDULE OF REVENUES AND EXPENDITURES

For the fiscal year ended 11/30/07

	12/01/05 to 11/30/07	Cumulative Total
REVENUES:		
Charges for Services	\$4,000.00	\$4,000.00
<hr/>		
Total Revenue	\$4,000.00	\$4,000.00
<hr/>		
EXPENDITURES:		
<u>Direct Costs</u>		
Salaries	\$0.00	\$0.00
Commodities	\$0.00	\$0.00
Services	\$1,700.00	\$1,700.00
Capital Outlay	\$0.00	\$0.00
<hr/>		
Total Direct Costs	\$1,700.00	\$1,700.00
<u>Indirect Costs</u>		
Fringe Benefits	\$0.00	\$0.00
Administration	\$0.00	\$0.00
<hr/>		
Total Expenditures	\$1,700.00	\$1,700.00
<hr/>		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$2,300.00	\$2,300.00

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

SCHEDULE OF INDIRECT COSTS

For the fiscal year ended 11/30/07

	Total Costs	Additional (Non-Allowable) Costs	Allowable Costs
<u>FRINGE BENEFITS:</u>			
Salaries	\$268,418.15	\$0.00	\$268,418.15
FICA	\$140,896.76	\$0.00	\$140,896.76
IMRF	\$142,228.59	\$0.00	\$142,228.59
Workers' Compensation Insurance	\$7,244.96	\$0.00	\$7,244.96
Unemployment Insurance	\$19,593.25	\$0.00	\$19,593.25
Health / Life Insurance	<u>\$168,598.68</u>	<u>\$0.00</u>	<u>\$168,598.68</u>
Total Fringe Benefits Costs	<u>\$746,980.39</u>	<u>\$0.00</u>	<u>\$746,980.39</u>
Basis of Allocation - Total Salaries			<u>\$1,630,502.71</u>
Fringe Benefit Cost Rate			<u>45.81%</u>
<u>ADMINISTRATION:</u>			
Salaries	\$424,190.14	\$0.00	\$424,190.14
Commodities	\$21,765.84	\$0.00	\$21,765.84
Services:			
Audit & Accounting	\$26,417.96	\$0.00	\$26,417.96
Attorney Fees	\$0.00	\$0.00	\$0.00
Professional Services	\$11,488.18	\$0.00	\$11,488.18
Job-Required Travel	\$2,236.89	\$0.00	\$2,236.89
Insurance	\$33,561.63	\$0.00	\$33,561.63
Utilities	\$28,741.32	\$0.00	\$28,741.32
Computer Services	\$27,380.72	\$0.00	\$27,380.72
Telephone Service	\$4,856.71	\$0.00	\$4,856.71
Automobile Maintenance	\$896.89	\$0.00	\$896.89
Waste Disposal & Recycling	\$1,996.83	\$0.00	\$1,996.83
Equipment Maintenance	\$747.49	\$0.00	\$747.49
Office / Facility Rental	\$68,384.28	\$0.00	\$68,384.28
Equipment Rental	\$3,760.50	\$0.00	\$3,760.50
Other Services by Contract	\$422.16	\$0.00	\$422.16
Legal Notices / Advertising	\$926.86	\$0.00	\$926.86
Employee Relocation	\$3,839.06	\$0.00	\$3,839.06
Business Meals / Expenses	\$4,786.42	\$0.00	\$4,786.42
Photocopy Services	\$10,440.68	\$0.00	\$10,440.68
Capital Grants	\$0.00	\$0.00	\$0.00
Public Relations	\$0.00	\$0.00	\$0.00
Dues & Licenses	\$2,874.00	\$0.00	\$2,874.00
Conferences & Training	\$3,891.83	\$0.00	\$3,891.83
Janitorial Service	\$5,319.96	\$0.00	\$5,319.96
Building Maintenance	\$17.55	\$0.00	\$17.55
Capital Outlay - Equipment	\$94,021.56	(\$40,068.91)	\$53,952.65
Transfers - Kronos Lease	\$7,755.32	\$0.00	\$7,755.32
Transfers - State's Atty Fees	\$11,729.52	\$0.00	\$11,729.52
Depreciation	\$0.00	\$15,112.95	\$15,112.95
Fringe Benefits (allocated)	\$0.00	\$194,321.50	\$194,321.50
Employee Recognition	\$0.00	\$593.71	\$593.71
Less Administrative Income	(<u>\$485,258.76</u>)	<u>\$458,201.51</u>	<u>(\$27,057.25)</u>
Total Net Administrative Costs	<u>\$317,191.54</u>	<u>\$628,160.76</u>	<u>\$945,352.30</u>
Basis of Allocation - Direct Salaries			<u>\$2,267,451.10</u>
Administrative Indirect Cost Rate			<u>41.69%</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Head Start Program

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 05CH6105 / 13; Program Year 2007

Program Year: March 1, 2006 through February 28, 2007

	Grant Amount	12/01/05 to 11/30/06	12/01/06 to 11/30/07	Cumulative Total
REVENUES:				
Fed Grant - HHS	\$2,832,534.00	\$2,053,156.89	\$856,367.11	\$2,909,524.00
State Grant - IDHFS	\$0.00	\$0.00	\$0.00	\$0.00
Local Government Contributions	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous (including Donations)	\$0.00	\$3,068.41	\$598.50	\$3,666.91
Total Revenue	\$2,832,534.00	\$2,056,225.30	\$856,965.61	\$2,913,190.91
EXPENDITURES:				
	<u>Direct Costs</u>			
Salaries		\$1,039,617.42	\$437,133.14	\$1,476,750.56
Fringe Benefits		\$312,645.19	\$136,986.81	\$449,632.00
Commodities		\$65,869.44	\$34,232.70	\$100,102.14
Services		\$409,428.34	\$188,375.91	\$597,804.25
Capital Outlay		\$20,711.12	\$8,572.60	\$29,283.72
Transfers		\$7,213.68	\$2,404.56	\$9,618.24
Total Direct Costs		\$1,855,485.19	\$807,705.72	\$2,663,190.91
	<u>Indirect Costs</u>			
Administration		\$202,228.68	\$47,771.32	\$250,000.00
Total Expenditures		\$2,057,713.87	\$855,477.04	\$2,913,190.91
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$1,488.57)	\$1,488.57	\$0.00

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Head Start Program

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 05CH6105 / 14; Program Year 2008

Program Year: March 1, 2007 through February 29, 2008

	Grant Amount	12/01/06 to 11/30/07	12/01/07 to 11/30/08	Cumulative Total
REVENUES:				
Fed Grant - HHS	\$2,874,485.00	\$2,090,123.63	\$0.00	\$2,090,123.63
State Shared Revenue	\$0.00	\$181.09	\$0.00	\$181.09
Local Government Contributions	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous (incl. Donations)	\$0.00	\$2,161.73	\$0.00	\$2,161.73
Total Revenue	\$2,874,485.00	\$2,092,466.45	\$0.00	\$2,092,466.45
EXPENDITURES:				
	<u>Direct Costs</u>			
Salaries		\$1,070,398.46	\$0.00	\$1,070,398.46
Fringe Benefits		\$319,617.38	\$0.00	\$319,617.38
Commodities		\$66,266.00	\$0.00	\$66,266.00
Services		\$402,958.20	\$0.00	\$402,958.20
Capital Outlay		\$2,316.20	\$0.00	\$2,316.20
Transfers		\$8,181.73	\$0.00	\$8,181.73
Total Direct Costs		\$1,869,737.97	\$0.00	\$1,869,737.97
	<u>Indirect Costs</u>			
Administration		\$237,522.19	\$0.00	\$237,522.19
Total Expenditures		\$2,107,260.16	\$0.00	\$2,107,260.16
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$14,793.71)	\$0.00	(\$14,793.71)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Early Head Start Program

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 05CH6105 / 13 Program Year 2007

Program Year: March 1, 2006 through February 28, 2007

	Grant Amount	12/01/05 to 11/30/06	12/01/06 to 11/30/07	Cumulative Total
REVENUES:				
Fed Grant - HHS	\$1,037,787.00	\$739,826.40	\$297,960.60	\$1,037,787.00
Miscellaneous	\$0.00	\$379.18	\$52.50	\$431.68
Total Revenue	\$1,037,787.00	\$740,205.58	\$298,013.10	\$1,038,218.68
EXPENDITURES:				
	<u>Direct Costs</u>			
Salaries		\$414,382.72	\$148,397.87	\$562,780.59
Fringe Benefits		\$125,670.25	\$50,312.12	\$175,982.37
Commodities		\$14,531.43	\$18,646.38	\$33,177.81
Services		\$138,799.19	\$67,291.77	\$206,090.96
Capital Outlay		\$5,405.58	\$2,670.09	\$8,075.67
Transfers		\$1,583.46	\$527.82	\$2,111.28
Total Direct Costs		\$700,372.63	\$287,846.05	\$988,218.68
	<u>Indirect Costs</u>			
Administration		\$40,123.83	\$9,876.17	\$50,000.00
Total Expenditures		\$740,496.46	\$297,722.22	\$1,038,218.68
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$290.88)	\$290.88	\$0.00

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Early Head Start Program

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 05CH6105 / 14; Program Year 2008

Program Year: March 1, 2007 through February 29, 2008

	Grant Amount	12/01/06 to 11/30/07	12/01/07 to 11/30/08	Cumulative Total
REVENUES:				
Fed Grant - HHS	\$1,052,970.00	\$819,742.68	\$0.00	\$819,742.68
State Reimbursement	\$0.00	\$39.75	\$0.00	\$39.75
Miscellaneous	\$0.00	\$898.73	\$0.00	\$898.73
Total Revenue	\$1,052,970.00	\$820,681.16	\$0.00	\$820,681.16
EXPENDITURES:				
<u>Direct Costs</u>				
Salaries		\$442,916.77	\$0.00	\$442,916.77
Fringe Benefits		\$139,383.51	\$0.00	\$139,383.51
Commodities		\$17,876.58	\$0.00	\$17,876.58
Services		\$178,536.49	\$0.00	\$178,536.49
Capital Outlay		\$995.72	\$0.00	\$995.72
Transfers		\$2,177.41	\$0.00	\$2,177.41
Total Direct Costs		\$781,886.48	\$0.00	\$781,886.48
<u>Indirect Costs</u>				
Administration		\$42,356.03	\$0.00	\$42,356.03
Total Expenditures		\$824,242.51	\$0.00	\$824,242.51
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$3,561.35)	\$0.00	(\$3,561.35)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Full Day Head Start Program

SCHEDULE OF REVENUES AND EXPENDITURES

For the Fiscal Year ended 11/30/07

	12/01/06 to 11/30/07	Cumulative Total
REVENUES:		
IL DHS	\$0.00	\$0.00
IL DHFS	\$125,295.88	\$125,295.88
Program Income	\$30,485.36	\$30,485.36
Total Revenue	\$155,781.24	\$155,781.24
EXPENDITURES:		
<u>Direct Costs</u>		
Salaries	\$73,207.15	\$73,207.15
Fringe Benefits	\$18,112.79	\$18,112.79
Commodities	\$0.00	\$0.00
Services	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00
Transfers to Full Day Head Start Program	\$0.00	\$0.00
Total Direct Costs	\$91,319.94	\$91,319.94
<u>Indirect Costs</u>		
Administration	\$28,213.91	\$28,213.91
Return Unspent Grant	\$0.00	\$0.00
Total Expenditures	\$119,533.85	\$119,533.85
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$36,247.39	\$36,247.39

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Subsidy Reserve

SCHEDULE OF REVENUES AND EXPENDITURES

For the fiscal year ended 11/30/07

	12/01/06 to 11/30/07	Cumulative Total
REVENUES:		
State Grants:		
IL Department of Human Services	\$0.00	\$0.00
IL Department of Healthcare & Family Serv	\$0.00	\$0.00
Charges for Services	\$0.00	\$0.00
Investment Interest	\$32,715.32	\$32,715.32
Transfers from PICE Grant	\$0.00	\$0.00
Total Revenue	\$32,715.32	\$32,715.32
EXPENDITURES:		
	<u>Direct Costs</u>	
	Salaries	\$0.00
	Fringe Benefits	\$0.00
	Commodities	\$0.00
	Services	\$0.00
	Capital Outlay	\$0.00
Total Direct Costs	\$0.00	\$0.00
	<u>Indirect Costs</u>	
	Administration	\$0.00
Total Expenditures	\$0.00	\$0.00
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$32,715.32	\$32,715.32

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Child and Adult Care Food Program

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 4226-00; Program Year 2007
RCDT 09010043P00

Program Year: October 1, 2006 through September 30, 2007

	12/01/05 to 11/30/06	12/01/06 to 11/30/07	Cumulative Total
REVENUES:			
Fed Grant			
Dept. of Agriculture (IL Board of Education)	\$0.00	\$175,170.67	\$175,170.67
<hr/>			
Total Revenue	\$0.00	\$175,170.67	\$175,170.67
<hr/>			
EXPENDITURES:			
<u>Direct Costs</u>			
Salaries	\$0.00	\$0.00	\$0.00
Fringe Benefits	\$0.00	\$0.00	\$0.00
Commodities	\$0.00	\$91,721.89	\$91,721.89
Services	\$0.00	\$129,011.88	\$129,011.88
Capital Outlay	\$0.00	\$0.00	\$0.00
Total Direct Costs	\$0.00	\$220,733.77	\$220,733.77
<u>Indirect Costs</u>			
Administration	\$0.00	\$0.00	\$0.00
<hr/>			
Total Expenditures	\$0.00	\$220,733.77	\$220,733.77
<hr/>			
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$0.00	(\$45,563.10)	(\$45,563.10)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Illinois State Board of Education Pre-Kindergarten Grant

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 3705-00; Program Year 2007
RCDT 09010043P00

Program Year: July 1, 2006 through June 30, 2007

	Grant Amount	12/01/05 to 11/30/06	12/01/06 to 11/30/07	Cumulative Total
REVENUES:				
IL State Board of Education	\$154,467.00	\$45,882.00	\$108,585.00	\$154,467.00
Total Revenue	\$154,467.00	\$45,882.00	\$108,585.00	\$154,467.00
EXPENDITURES:				
	<u>Direct Costs</u>			
		\$47,059.87	\$73,054.61	\$120,114.48
		\$11,473.94	\$20,534.43	\$32,008.37
		\$479.64	\$1,439.25	\$1,918.89
		\$53.58	\$371.68	\$425.26
		\$0.00	\$0.00	\$0.00
Total Direct Costs		\$59,067.03	\$95,399.97	\$154,467.00
	<u>Indirect Costs</u>			
		\$0.00	\$0.00	\$0.00
Total Expenditures		\$59,067.03	\$95,399.97	\$154,467.00
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$13,185.03)	\$13,185.03	\$0.00

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Illinois State Board of Education Pre-Kindergarten Grant

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 3705-00; Program Year 2008

RCDT 09010043P00

Program Year: July 1, 2007 through June 30, 2008

	Grant Amount	12/01/06 to 11/30/07	12/01/07 to 11/30/08	Cumulative Total
REVENUES:				
IL State Board of Education	\$159,101.00	\$51,488.00	\$0.00	\$51,488.00
Total Revenue	\$159,101.00	\$51,488.00	\$0.00	\$51,488.00
EXPENDITURES:				
	<u>Direct Costs</u>			
		\$55,601.04	\$0.00	\$55,601.04
		\$12,898.38	\$0.00	\$12,898.38
		\$603.00	\$0.00	\$603.00
		\$612.62	\$0.00	\$612.62
		\$0.00	\$0.00	\$0.00
Total Direct Costs		\$69,715.04	\$0.00	\$69,715.04
	<u>Indirect Costs</u>			
		\$0.00	\$0.00	\$0.00
Total Expenditures		\$69,715.04	\$0.00	\$69,715.04
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$18,227.04)	\$0.00	(\$18,227.04)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Pre School for All Initiative

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 3705-70 Program Year 2007
RCDT 09010043P00

Program Year: July 1, 2006 through June 30, 2007

	Grant Amount	12/01/05 to 11/30/06	12/01/06 to 11/30/07	Cumulative Total
REVENUES:				
IL State Board of Education	\$480,000.00	\$174,547.00	\$305,453.00	\$480,000.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$480,000.00	\$174,547.00	\$305,453.00	\$480,000.00
EXPENDITURES:				
<u>Direct Costs</u>				
Salaries		\$57,481.81	\$204,194.23	\$261,676.04
Fringe Benefits		\$11,509.28	\$54,310.54	\$65,819.82
Commodities		\$289.73	\$20,654.25	\$20,943.98
Services		\$703.85	\$130,856.31	\$131,560.16
Capital Outlay		\$0.00	\$0.00	\$0.00
Transfers		\$0.00	\$0.00	\$0.00
Total Direct Costs		\$69,984.67	\$410,015.33	\$480,000.00
<u>Indirect Costs</u>				
Administration		\$0.00	\$0.00	\$0.00
Total Expenditures		\$69,984.67	\$410,015.33	\$480,000.00
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		\$104,562.33	(\$104,562.33)	\$0.00

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Pre School for All Initiative

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 3705-70 Program Year 2008
RCDT 09010043P00

Program Year: July 1, 2007 through June 30, 2008

	Grant Amount	12/01/06 to 11/30/07	12/01/07 to 11/30/08	Cumulative Total
REVENUES:				
IL State Board of Education	\$480,000.00	\$160,000.00	\$0.00	\$160,000.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$480,000.00	\$160,000.00	\$0.00	\$160,000.00
EXPENDITURES:				
<u>Direct Costs</u>				
Salaries		\$95,980.02	\$0.00	\$95,980.02
Fringe Benefits		\$22,293.07	\$0.00	\$22,293.07
Commodities		\$5,025.91	\$0.00	\$5,025.91
Services		\$3,520.18	\$0.00	\$3,520.18
Capital Outlay		\$0.00	\$0.00	\$0.00
Transfers		\$0.00	\$0.00	\$0.00
Total Direct Costs		\$126,819.18	\$0.00	\$126,819.18
<u>Indirect Costs</u>				
Administration		\$0.00	\$0.00	\$0.00
Total Expenditures		\$126,819.18	\$0.00	\$126,819.18
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		\$33,180.82	\$0.00	\$33,180.82

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Champaign Mental Health Board
Developmental Disabilities Counseling
Program Year 2007

SCHEDULE OF REVENUES AND EXPENDITURES

	Program Year:	<u>July 1, 2006</u>	through	<u>June 30, 2007</u>
	Grant Amount	12/01/05 to 11/30/06	12/01/06 to 11/30/07	Cumulative Total
REVENUES:				
Champaign County:				
Developmental Disabilities Bd	\$9,892.00	\$4,120.00	\$5,772.00	\$9,892.00
Total Revenue	\$9,892.00	\$4,120.00	\$5,772.00	\$9,892.00
EXPENDITURES:				
<u>Direct Costs</u>				
Salaries	\$4,858.92		\$2,446.78	\$7,305.70
Fringe Benefits	\$2,048.36		\$537.94	\$2,586.30
Commodities	\$0.00		\$0.00	\$0.00
Services	\$0.00		\$0.00	\$0.00
Capital Outlay	\$0.00		\$0.00	\$0.00
Total Direct Costs		\$6,907.28	\$2,984.72	\$9,892.00
<u>Indirect Costs</u>				
Administration		\$0.00	\$0.00	\$0.00
Total Expenditures		\$6,907.28	\$2,984.72	\$9,892.00
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$2,787.28)	\$2,787.28	\$0.00

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Champaign Mental Health Board
Developmental Disabilities Counseling
Program Year 2008

SCHEDULE OF REVENUES AND EXPENDITURES

	Program Year: <u>July 1, 2007</u>	through	<u>June 30, 2008</u>	
	12/01/06 to 11/30/07	12/01/07 to 11/30/08	Cumulative Total	
Grant Amount				
REVENUES:				
Champaign County:				
Developmental Disabilities Bd	\$20,382.00	\$8,495.00	\$0.00	\$8,495.00
Total Revenue	\$20,382.00	\$8,495.00	\$0.00	\$8,495.00
EXPENDITURES:				
<u>Direct Costs</u>				
Salaries	\$7,893.58	\$0.00		\$7,893.58
Fringe Benefits	\$1,890.42	\$0.00		\$1,890.42
Commodities	\$0.00	\$0.00		\$0.00
Services	\$0.00	\$0.00		\$0.00
Capital Outlay	\$0.00	\$0.00		\$0.00
Total Direct Costs	\$9,784.00	\$0.00		\$9,784.00
<u>Indirect Costs</u>				
Administration	\$0.00	\$0.00		\$0.00
Total Expenditures	\$9,784.00	\$0.00		\$9,784.00
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	(\$1,289.00)	\$0.00		(\$1,289.00)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Economic Development Loan Fund Programs

COMBINING SCHEDULE OF REVENUES AND EXPENDITURES

For the fiscal year ended 11/30/07

	Community Services Block Grant and Special Projects	Community Development Assistance Program	Community Development Recaptured	HUD H.O.M.E. Program	IDHA Housing Program	County Housing Rehabilitation	Total All Loan Programs
REVENUES:							
Federal Grants:							
Dept. of HHS (IL DCEO)	\$50,847.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,847.00
Dept. of HUD (Urbana)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Investment & Loan Interest	\$88,634.73	\$11.68	\$175,602.52	\$0.00	\$0.00	\$32,778.38	\$297,027.31
Bad Debts Reduction	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,786.75	\$14,786.75
Total Revenue	\$139,481.73	\$11.68	\$175,602.52	\$0.00	\$0.00	\$47,565.13	\$362,661.06
EXPENDITURES:							
<u>Direct Costs</u>							
Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Bad Debts	\$82,966.57	\$9,698.97	\$0.00	\$0.00	\$0.00	\$0.00	\$92,665.54
Transfers Out	\$316,820.42	\$66.67	\$98,080.48	\$0.00	\$0.00	\$44,959.83	\$459,927.40
Total Direct Costs	\$399,786.99	\$9,765.64	\$98,080.48	\$0.00	\$0.00	\$44,959.83	\$552,592.94
Total Expenditures	\$399,786.99	\$9,765.64	\$98,080.48	\$0.00	\$0.00	\$44,959.83	\$552,592.94
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	(\$260,305.26)	(\$9,753.96)	\$77,522.04	\$0.00	\$0.00	\$2,605.30	(\$189,931.88)
LOANS MADE:							
Revolving Loan Funds	\$368,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$368,000.00
CDAP Recaptured	\$0.00	\$0.00	\$1,655,000.00	\$0.00	\$0.00	\$0.00	\$1,655,000.00
Housing Rehabilitation	\$0.00	\$0.00	\$0.00	\$7,470.50	\$0.00	\$0.00	\$7,470.50
Total Loans Made	\$368,000.00	\$0.00	\$1,655,000.00	\$7,470.50	\$0.00	\$0.00	\$2,030,470.50