

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 1

FUND 070 NURSING HOME CONSTR FUND

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * | | ENDING BALANCE |
|-------------------------------|--------------------------|-------------------|------------|----------------|
| | | DEBITS | CREDITS | |
| ASSETS AND OTHER DEBITS | | | | |
| 101.00 | CASH | 1,191.95 | 7,941.18- | 677,829.18 |
| 102.20 | ADVANCES | | | .00 |
| 131.10 | DUE FROM OTHER FUNDS | | | .00 |
| 152.00 | LIQUID INVESTMENTS | | | .00 |
| 171.00 | ESTIMATED REVENUES | | | 35,000.00 |
| 172.00 | REVENUES | | 1,191.95- | 9,982.33- |
| 172.10 | EXPENDITURE REFUNDS | | | .00 |
| LIABILITIES AND OTHER CREDITS | | | | |
| 203.00 | ACCOUNTS PAYABLE | | | .00 |
| 207.10 | DUE TO ACCT PAYABLE FUND | 7,941.18 | 7,941.18- | .00 |
| 207.50 | DUE TO OTHER FUNDS | | | .00 |
| 208.50 | DUE TO OTHERS (NON-GOVT) | | | .00 |
| 241.00 | APPROPRIATIONS | | | 825,254.00- |
| 242.00 | EXPENDITURES | 7,941.18 | | 96,204.98 |
| 243.00 | ENCUMBRANCES | | | 16,088.00 |
| 244.00 | RESERVE FOR ENCUMBRANCES | | | 16,088.00- |
| 271.30 | FUND BALANCE-UNRESERVED | | | 26,202.17 |
| | TOTAL ASSETS | 1,191.95 | 9,133.13- | 702,846.85 |
| | TOTAL LIABILITIES | 15,882.36 | 7,941.18- | 702,846.85- |
| | FUND TOTAL | 17,074.31 | 17,074.31- | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 2

FUND 071 1995 JAIL BOND DEBT SERV

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * | | ENDING BALANCE |
|-------------------------------|--------------------------|-------------------|---------|----------------|
| | | DEBITS | CREDITS | |
| ASSETS AND OTHER DEBITS | | | | |
| 101.00 | CASH | 12.31 | | 7,216.35 |
| 102.20 | ADVANCES | | | .00 |
| 115.10 | INTEREST RECEIVABLE | | | .00 |
| 131.01 | DUE FROM COLLECTOR FUND | | | .00 |
| 131.10 | DUE FROM OTHER FUNDS | | | .00 |
| 151.00 | TERM INVESTMENTS | | | .00 |
| 171.00 | ESTIMATED REVENUES | | | 1,014,813.00 |
| 172.00 | REVENUES | | 12.31- | 990,960.54- |
| LIABILITIES AND OTHER CREDITS | | | | |
| 207.10 | DUE TO ACCT PAYABLE FUND | | | .00 |
| 207.50 | DUE TO OTHER FUNDS | | | .00 |
| 208.50 | DUE TO OTHERS (NON-GOVT) | | | .00 |
| 241.00 | APPROPRIATIONS | | | 1,015,813.00- |
| 242.00 | EXPENDITURES | | | 991,360.00 |
| 271.30 | FUND BALANCE-UNRESERVED | | | 6,615.81- |
| | TOTAL ASSETS | 12.31 | 12.31- | 31,068.81 |
| | TOTAL LIABILITIES | | | 31,068.81- |
| | FUND TOTAL | 12.31 | 12.31- | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 3

FUND 074 2003 NURS HM BOND DBT SRV

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * | | ENDING BALANCE |
|-------------------------------|--------------------------|-------------------|---------------|----------------|
| | | DEBITS | CREDITS | |
| ASSETS AND OTHER DEBITS | | | | |
| 101.00 | CASH | 1,308,055.74 | 1,038,269.38- | 271,455.59 |
| 102.20 | ADVANCES | 1,037,754.38 | | 1,037,754.38 |
| 115.10 | INTEREST RECEIVABLE | | | .00 |
| 131.01 | DUE FROM COLLECTOR FUND | | | .00 |
| 131.10 | DUE FROM OTHER FUNDS | | | .00 |
| 151.00 | TERM INVESTMENTS | | 1,038,000.00- | 275,000.00 |
| 171.00 | ESTIMATED REVENUES | | | 1,638,159.00 |
| 172.00 | REVENUES | | 270,055.74- | 293,043.68- |
| LIABILITIES AND OTHER CREDITS | | | | |
| 203.00 | ACCOUNTS PAYABLE | | | .00 |
| 207.10 | DUE TO ACCT PAYABLE FUND | 515.00 | 515.00- | .00 |
| 207.50 | DUE TO OTHER FUNDS | | | .00 |
| 208.50 | DUE TO OTHERS (NON-GOVT) | | | .00 |
| 241.00 | APPROPRIATIONS | | | 1,586,915.00- |
| 242.00 | EXPENDITURES | 515.00 | | 189,081.25 |
| 271.30 | FUND BALANCE-UNRESERVED | | | 1,531,491.54- |
| | TOTAL ASSETS | 2,345,810.12 | 2,346,325.12- | 2,929,325.29 |
| | TOTAL LIABILITIES | 1,030.00 | 515.00- | 2,929,325.29- |
| | FUND TOTAL | 2,346,840.12 | 2,346,840.12- | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 4

FUND 075 REGIONAL PLANNING COMM

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * | | ENDING BALANCE |
|-------------------------------|---------------------------|-------------------|---------------|----------------|
| | | DEBITS | CREDITS | |
| ASSETS AND OTHER DEBITS | | | | |
| 101.00 | CASH | 427,172.96 | 415,802.12- | 369,966.00 |
| 102.10 | PETTY CASH / CASH ON HAND | | | 250.00 |
| 102.20 | ADVANCES | 2,286.02 | 794.30- | 3,252.74 |
| 102.30 | PAYROLL ADVANCES | | | .00 |
| 115.10 | INTEREST RECEIVABLE | | | .00 |
| 115.20 | OTHER REVENUE RECEIVABLE | | | .00 |
| 131.10 | DUE FROM OTHER FUNDS | | | .00 |
| 132.00 | DUE FROM OTHER GOV UNITS | | | .00 |
| 151.00 | TERM INVESTMENTS | | | .00 |
| 171.00 | ESTIMATED REVENUES | 677,250.00 | | 13,693,398.00 |
| 172.00 | REVENUES | | 420,749.40- | 3,414,269.60- |
| 172.10 | EXPENDITURE REFUNDS | 365.00 | 365.00- | .00 |
| LIABILITIES AND OTHER CREDITS | | | | |
| 203.00 | ACCOUNTS PAYABLE | | | .00 |
| 204.00 | SALARIES & WAGES PAYABLE | | | .00 |
| 207.10 | DUE TO ACCT PAYABLE FUND | 237,831.18 | 251,331.18- | .00 |
| 207.20 | DUE TO PAYROLL FUND | 175,684.92 | 175,684.92- | .00 |
| 207.47 | DUE TO RPC LOAN FUND 475 | | | .00 |
| 207.50 | DUE TO OTHER FUNDS | | | .00 |
| 208.00 | DUE TO OTHER GOV UNITS | | | .00 |
| 208.50 | DUE TO OTHERS (NON-GOVT) | | | .00 |
| 220.12 | CDAP EC DEV ADMIN ESCROW | 1,713.43 | 7,015.66- | 130,109.25- |
| 220.13 | CSBG EC DEV ADMIN ESCROW | 2,984.26 | 6,558.57- | 138,295.42- |
| 241.00 | APPROPRIATIONS | | 716,200.00- | 13,518,483.00- |
| 242.00 | EXPENDITURES | 430,628.38 | 365.00- | 3,689,512.89 |
| 243.00 | ENCUMBRANCES | 39,427.00 | | 43,127.00 |
| 244.00 | RESERVE FOR ENCUMBRANCES | | 39,427.00- | 43,127.00- |
| 271.30 | FUND BALANCE-UNRESERVED | 38,950.00 | | 555,222.36- |
| | TOTAL ASSETS | 1,107,073.98 | 837,710.82- | 10,652,597.14 |
| | TOTAL LIABILITIES | 927,219.17 | 1,196,582.33- | 10,652,597.14- |
| | FUND TOTAL | 2,034,293.15 | 2,034,293.15- | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 5

FUND 076 TORT IMMUNITY TAX FUND

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * | | ENDING BALANCE |
|-------------------------------|--------------------------|-------------------|-------------|----------------|
| | | DEBITS | CREDITS | |
| ASSETS AND OTHER DEBITS | | | | |
| 101.00 | CASH | 159,401.67 | 31,767.19- | 279,916.15- |
| 102.20 | ADVANCES | | | .00 |
| 105.00 | CURRENT TAXES RECEIVABLE | | | .00 |
| 115.10 | INTEREST RECEIVABLE | | | .00 |
| 115.20 | OTHER REVENUE RECEIVABLE | | | .00 |
| 131.01 | DUE FROM COLLECTOR FUND | | | .00 |
| 131.10 | DUE FROM OTHER FUNDS | | | .00 |
| 132.00 | DUE FROM OTHER GOV UNITS | | | .00 |
| 151.00 | TERM INVESTMENTS | | | .00 |
| 171.00 | ESTIMATED REVENUES | | | 989,740.00 |
| 172.00 | REVENUES | | 159,401.67- | 159,889.38- |
| 172.10 | EXPENDITURE REFUNDS | | | .00 |
| LIABILITIES AND OTHER CREDITS | | | | |
| 203.00 | ACCOUNTS PAYABLE | | | .00 |
| 207.10 | DUE TO ACCT PAYABLE FUND | 31,767.19 | 31,767.19- | .00 |
| 207.50 | DUE TO OTHER FUNDS | | | .00 |
| 241.00 | APPROPRIATIONS | | | 989,629.00- |
| 242.00 | EXPENDITURES | 31,767.19 | | 288,397.48 |
| 243.00 | ENCUMBRANCES | | | .00 |
| 244.00 | RESERVE FOR ENCUMBRANCES | | | .00 |
| 271.30 | FUND BALANCE-UNRESERVED | | | 151,297.05 |
| | TOTAL ASSETS | 159,401.67 | 191,168.86- | 549,934.47 |
| | TOTAL LIABILITIES | 63,534.38 | 31,767.19- | 549,934.47- |
| | FUND TOTAL | 222,936.05 | 222,936.05- | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 6

FUND 078 JAIL CONSTRUCTION FUND

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * | | ENDING BALANCE |
|-------------|-------------------------------|-------------------|---------|----------------|
| | | DEBITS | CREDITS | |
| | ASSETS AND OTHER DEBITS | | | |
| 101.00 | CASH | | | .00 |
| | LIABILITIES AND OTHER CREDITS | | | |
| 271.30 | FUND BALANCE-UNRESERVED | | | .00 |
| | TOTAL ASSETS | | | .00 |
| | TOTAL LIABILITIES | | | .00 |
| | FUND TOTAL | | | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 7

FUND 080 GENERAL CORPORATE

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * DEBITS | * MONTH-TO-DATE * CREDITS | ENDING BALANCE |
|-------------------------------|---------------------------|-----------------------------|------------------------------|----------------|
| ASSETS AND OTHER DEBITS | | | | |
| 101.00 | CASH | 5,134,719.28 | 4,363,705.20- | 1,057,122.51 |
| 102.10 | PETTY CASH / CASH ON HAND | | | 3,725.00 |
| 102.20 | ADVANCES | 174,308.15 | 206,130.20- | 49,926.36 |
| 102.30 | PAYROLL ADVANCES | | | .00 |
| 105.00 | CURRENT TAXES RECEIVABLE | | | .00 |
| 115.10 | INTEREST RECEIVABLE | | | .00 |
| 115.20 | OTHER REVENUE RECEIVABLE | 143.43 | 280.89- | 149.55 |
| 131.01 | DUE FROM COLLECTOR FUND | | | .00 |
| 131.02 | DUE FROM CIRCUIT CLK FUND | | | 1,240.00 |
| 131.03 | DUE FROM COUNTY CLK FUND | | | .00 |
| 131.10 | DUE FROM OTHER FUNDS | 800.14- | 800.14 | .00 |
| 131.81 | DUE FROM NURSING HOME 081 | | | 741,014.98 |
| 132.00 | DUE FROM OTHER GOV UNITS | | | .00 |
| 142.00 | STORES INVENTORY | 2,260.24 | 2,461.18- | 28,874.88 |
| 151.00 | TERM INVESTMENTS | | | 82,000.00 |
| 153.45 | JAIL RESIDENT TRUST ACCT | | | 12,703.80 |
| 171.00 | ESTIMATED REVENUES | 3,104.00 | | 33,685,938.00 |
| 172.00 | REVENUES | 1,335.30 | 3,187,497.95- | 12,737,481.29- |
| 172.10 | EXPENDITURE REFUNDS | 195.00 | 195.00- | .00 |
| LIABILITIES AND OTHER CREDITS | | | | |
| 203.00 | ACCOUNTS PAYABLE | | | .00 |
| 204.00 | SALARIES & WAGES PAYABLE | | | .00 |
| 207.06 | DUE TO PUB SFTY TX FND106 | | | 1,500,000.00- |
| 207.07 | DUE TO GEO INF SYS FND107 | 27,143.00 | 26,465.00- | 26,357.00- |
| 207.10 | DUE TO ACCT PAYABLE FUND | 944,520.85 | 944,520.85- | .00 |
| 207.14 | DUE TO RECRD AUT INTERNET | 1.00 | 6,473.06- | 6,473.06- |
| 207.20 | DUE TO PAYROLL FUND | 1,515,551.95 | 1,515,551.95- | .00 |
| 207.50 | DUE TO OTHER FUNDS | | 9.00- | 954.00- |
| 207.62 | DUE TO REC AUTOMATION FND | 14,071.00 | 13,734.50- | 13,680.50- |
| 208.00 | DUE TO OTHER GOV UNITS | | | .00 |
| 208.50 | DUE TO OTHERS (NON-GOVT) | | | .00 |
| 208.55 | DUE TO JAIL RESIDENTS | | | 12,703.80- |
| 220.40 | RECORDER ESCROW | | 4,264.00- | 17,810.26- |
| 241.00 | APPROPRIATIONS | | 560,104.00- | 34,465,031.00- |
| 242.00 | EXPENDITURES | 2,457,241.33 | 201.75- | 15,651,202.89 |
| 243.00 | ENCUMBRANCES | 78,419.46- | | 261,547.14 |
| 244.00 | RESERVE FOR ENCUMBRANCES | | 78,419.46 | 261,547.14- |
| 271.11 | FUND BAL-RESRVD-DEBT SERV | | | 258,396.80- |
| 271.30 | FUND BALANCE-UNRESERVED | 557,000.00 | | 2,275,010.26- |
| | TOTAL ASSETS | 5,315,265.26 | 7,759,470.28- | 22,925,213.79 |
| | TOTAL LIABILITIES | 5,437,109.67 | 2,992,904.65- | 22,925,213.79- |
| | FUND TOTAL | 10,752,374.93 | 10,752,374.93- | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 8

FUND 080 GENERAL CORPORATE

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * | | ENDING BALANCE |
|-------------|---------------------|-------------------|---------|----------------|
| | | DEBITS | CREDITS | |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 9

FUND 081 NURSING HOME

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * | | ENDING BALANCE |
|-------------------------------|---------------------------|-------------------|---------------|----------------|
| | | DEBITS | CREDITS | |
| ASSETS AND OTHER DEBITS | | | | |
| 101.00 | CASH | 1,099,933.67 | 1,432,917.13- | 452,024.38 |
| 102.10 | PETTY CASH / CASH ON HAND | | | 300.00 |
| 102.20 | ADVANCES | 182,015.76 | 364,031.52- | 802.50 |
| 102.30 | PAYROLL ADVANCES | 2,230.00 | 1,995.00- | 235.00 |
| 115.01 | ACCTS REC-NRS HM PRIV PAY | 410,418.28 | 419,226.09- | 151,201.12- |
| 115.10 | INTEREST RECEIVABLE | | | .00 |
| 115.20 | OTHER REVENUE RECEIVABLE | | | .00 |
| 131.01 | DUE FROM COLLECTOR FUND | | | .00 |
| 131.10 | DUE FROM OTHER FUNDS | | | .00 |
| 132.00 | DUE FROM OTHER GOV UNITS | | | .00 |
| 132.30 | DUE FROM IL PUBLIC AID | 459,377.70 | | 577,494.20 |
| 132.31 | DUE FRM IL DP AGING-DAYCR | 14,414.45 | 12,724.69- | 14,477.75 |
| 132.32 | DUE FRM US TREAS-MEDICARE | 208,808.59 | 156,976.36- | 147,807.21 |
| 151.00 | TERM INVESTMENTS | | | .00 |
| 153.10 | FUNDED DEPREC-INVESTMENT | | | .00 |
| 153.40 | PATIENT TRUST CASH,INVEST | 160.03 | | 8,203.28 |
| 171.00 | ESTIMATED REVENUES | | | 15,796,618.00 |
| 172.00 | REVENUES | | 1,222,571.30- | 5,630,617.28- |
| 172.10 | EXPENDITURE REFUNDS | | | .00 |
| LIABILITIES AND OTHER CREDITS | | | | |
| 203.00 | ACCOUNTS PAYABLE | | | .00 |
| 204.00 | SALARIES & WAGES PAYABLE | | | .00 |
| 207.00 | NUR HM PATIENT TRUST FUND | | 160.03- | 8,203.28- |
| 207.05 | DUE TO CAPTL REPLC FND105 | | | 405,000.00- |
| 207.10 | DUE TO ACCT PAYABLE FUND | 764,168.95 | 764,168.95- | .00 |
| 207.20 | DUE TO PAYROLL FUND | 484,502.42 | 484,502.42- | .00 |
| 207.30 | DUE TO GENERAL CORP FUND | | | 741,014.98- |
| 207.50 | DUE TO OTHER FUNDS | | | .00 |
| 207.61 | DUE TO WORKING CASH FUND | | | 370,000.00- |
| 208.50 | DUE TO OTHERS (NON-GOVT) | | | .00 |
| 241.00 | APPROPRIATIONS | | | 15,762,828.00- |
| 242.00 | EXPENDITURES | 1,232,461.69 | | 6,883,628.05 |
| 243.00 | ENCUMBRANCES | | | 5,126.19 |
| 244.00 | RESERVE FOR ENCUMBRANCES | | | 5,126.19- |
| 251.10 | OBLIG UNDER CAPITAL LEASE | 781.95 | | 5,163.23- |
| 272.30 | RETAIN EARNING-UNRESERVED | | | 2,891,736.47 |
| 273.00 | CONTRIBUTED CAPITAL | | | 3,699,298.95- |
| | TOTAL ASSETS | 2,377,358.48 | 3,610,442.09- | 11,216,143.92 |
| | TOTAL LIABILITIES | 2,481,915.01 | 1,248,831.40- | 11,216,143.92- |
| | FUND TOTAL | 4,859,273.49 | 4,859,273.49- | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 10

FUND 081 NURSING HOME

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * | | ENDING BALANCE |
|-------------|---------------------|-------------------|---------|----------------|
| | | DEBITS | CREDITS | |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 11

FUND 083 COUNTY HIGHWAY

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * | | ENDING BALANCE |
|-------------------------------|--------------------------|-------------------|-------------|----------------|
| | | DEBITS | CREDITS | |
| ASSETS AND OTHER DEBITS | | | | |
| 101.00 | CASH | 287,519.40 | 136,572.81- | 164,439.77 |
| 102.20 | ADVANCES | | | .00 |
| 102.30 | PAYROLL ADVANCES | | | .00 |
| 105.00 | CURRENT TAXES RECEIVABLE | | | .00 |
| 115.10 | INTEREST RECEIVABLE | | | .00 |
| 115.20 | OTHER REVENUE RECEIVABLE | | | .00 |
| 131.01 | DUE FROM COLLECTOR FUND | | | .00 |
| 131.10 | DUE FROM OTHER FUNDS | | | .00 |
| 132.00 | DUE FROM OTHER GOV UNITS | | | .00 |
| 151.00 | TERM INVESTMENTS | | | .00 |
| 171.00 | ESTIMATED REVENUES | | | 2,464,793.00 |
| 172.00 | REVENUES | | 287,519.40- | 417,394.55- |
| 172.10 | EXPENDITURE REFUNDS | | | .00 |
| LIABILITIES AND OTHER CREDITS | | | | |
| 203.00 | ACCOUNTS PAYABLE | | | .00 |
| 204.00 | SALARIES & WAGES PAYABLE | | | .00 |
| 207.10 | DUE TO ACCT PAYABLE FUND | 52,564.71 | 52,564.71- | .00 |
| 207.20 | DUE TO PAYROLL FUND | 84,008.10 | 84,008.10- | .00 |
| 207.50 | DUE TO OTHER FUNDS | | | .00 |
| 207.61 | DUE TO WORKING CASH FUND | | | .00 |
| 208.50 | DUE TO OTHERS (NON-GOVT) | | | .00 |
| 241.00 | APPROPRIATIONS | | | 2,556,863.00- |
| 242.00 | EXPENDITURES | 136,572.81 | | 892,009.83 |
| 243.00 | ENCUMBRANCES | 8,830.70 | 3,960.00- | 23,640.70 |
| 244.00 | RESERVE FOR ENCUMBRANCES | 3,960.00 | 8,830.70- | 23,640.70- |
| 271.30 | FUND BALANCE-UNRESERVED | | | 546,985.05- |
| | TOTAL ASSETS | 287,519.40 | 424,092.21- | 2,211,838.22 |
| | TOTAL LIABILITIES | 285,936.32 | 149,363.51- | 2,211,838.22- |
| | FUND TOTAL | 573,455.72 | 573,455.72- | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 12

FUND 084 COUNTY BRIDGE

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * | | ENDING BALANCE |
|-------------------------------|--------------------------|-------------------|-------------|----------------|
| | | DEBITS | CREDITS | |
| ASSETS AND OTHER DEBITS | | | | |
| 101.00 | CASH | 145,037.09 | 255,518.35- | 659,936.50 |
| 102.20 | ADVANCES | | | .00 |
| 105.00 | CURRENT TAXES RECEIVABLE | | | .00 |
| 115.10 | INTEREST RECEIVABLE | | | .00 |
| 115.20 | OTHER REVENUE RECEIVABLE | | | .00 |
| 131.01 | DUE FROM COLLECTOR FUND | | | .00 |
| 131.10 | DUE FROM OTHER FUNDS | | | .00 |
| 132.00 | DUE FROM OTHER GOV UNITS | | | .00 |
| 151.00 | TERM INVESTMENTS | | | 1,000,000.00 |
| 171.00 | ESTIMATED REVENUES | | | 969,338.00 |
| 172.00 | REVENUES | | 145,037.09- | 205,284.33- |
| 172.10 | EXPENDITURE REFUNDS | | | .00 |
| LIABILITIES AND OTHER CREDITS | | | | |
| 203.00 | ACCOUNTS PAYABLE | | | .00 |
| 207.10 | DUE TO ACCT PAYABLE FUND | 255,518.35 | 255,518.35- | .00 |
| 207.50 | DUE TO OTHER FUNDS | | | .00 |
| 241.00 | APPROPRIATIONS | | | 1,363,000.00- |
| 242.00 | EXPENDITURES | 255,518.35 | | 501,912.90 |
| 243.00 | ENCUMBRANCES | | | .00 |
| 244.00 | RESERVE FOR ENCUMBRANCES | | | .00 |
| 271.30 | FUND BALANCE-UNRESERVED | | | 1,562,903.07- |
| | TOTAL ASSETS | 145,037.09 | 400,555.44- | 2,423,990.17 |
| | TOTAL LIABILITIES | 511,036.70 | 255,518.35- | 2,423,990.17- |
| | FUND TOTAL | 656,073.79 | 656,073.79- | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 13

FUND 085 COUNTY MOTOR FUEL

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * | | ENDING BALANCE |
|-------------------------------|--------------------------|-------------------|-------------|----------------|
| | | DEBITS | CREDITS | |
| ASSETS AND OTHER DEBITS | | | | |
| 101.00 | CASH | 193,477.59 | 149,438.85- | 1,043,340.30 |
| 102.20 | ADVANCES | | | .00 |
| 102.30 | PAYROLL ADVANCES | | | .00 |
| 115.10 | INTEREST RECEIVABLE | | | .00 |
| 131.10 | DUE FROM OTHER FUNDS | | | .00 |
| 132.00 | DUE FROM OTHER GOV UNITS | | | .00 |
| 151.00 | TERM INVESTMENTS | | | 7,536,000.00 |
| 152.00 | LIQUID INVESTMENTS | | | .00 |
| 171.00 | ESTIMATED REVENUES | | | 3,105,655.00 |
| 172.00 | REVENUES | | 193,477.59- | 1,113,099.60- |
| 172.10 | EXPENDITURE REFUNDS | | | .00 |
| LIABILITIES AND OTHER CREDITS | | | | |
| 203.00 | ACCOUNTS PAYABLE | | | .00 |
| 204.00 | SALARIES & WAGES PAYABLE | | | .00 |
| 207.10 | DUE TO ACCT PAYABLE FUND | 140,000.79 | 140,000.79- | .00 |
| 207.20 | DUE TO PAYROLL FUND | 9,438.06 | 9,438.06- | .00 |
| 207.50 | DUE TO OTHER FUNDS | | | .00 |
| 208.50 | DUE TO OTHERS (NON-GOVT) | | | .00 |
| 241.00 | APPROPRIATIONS | | | 3,906,781.00- |
| 242.00 | EXPENDITURES | 149,438.85 | | 1,248,978.18 |
| 243.00 | ENCUMBRANCES | | | .00 |
| 244.00 | RESERVE FOR ENCUMBRANCES | | | .00 |
| 271.30 | FUND BALANCE-UNRESERVED | | | 7,914,092.88- |
| | TOTAL ASSETS | 193,477.59 | 342,916.44- | 10,571,895.70 |
| | TOTAL LIABILITIES | 298,877.70 | 149,438.85- | 10,571,895.70- |
| | FUND TOTAL | 492,355.29 | 492,355.29- | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 14

FUND 086 TOWNSHIP MOTOR FUEL

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * | | ENDING BALANCE |
|-------------------------------|--------------------------|-------------------|-------------|----------------|
| | | DEBITS | CREDITS | |
| ASSETS AND OTHER DEBITS | | | | |
| 101.00 | CASH | 180,454.82 | 72,845.82- | 431,311.72 |
| 102.20 | ADVANCES | | | .00 |
| 115.10 | INTEREST RECEIVABLE | | | .00 |
| 131.10 | DUE FROM OTHER FUNDS | | | .00 |
| 132.00 | DUE FROM OTHER GOV UNITS | | | .00 |
| 151.00 | TERM INVESTMENTS | | | 1,020,000.00 |
| 172.00 | REVENUES | | 180,454.82- | 918,894.80- |
| 172.10 | EXPENDITURE REFUNDS | | | .00 |
| LIABILITIES AND OTHER CREDITS | | | | |
| 203.00 | ACCOUNTS PAYABLE | | | .00 |
| 207.10 | DUE TO ACCT PAYABLE FUND | 72,845.82 | 72,845.82- | .00 |
| 207.50 | DUE TO OTHER FUNDS | | | .00 |
| 242.00 | EXPENDITURES | 72,845.82 | | 541,526.17 |
| 271.30 | FUND BALANCE-UNRESERVED | | | 1,073,943.09- |
| | TOTAL ASSETS | 180,454.82 | 253,300.64- | 532,416.92 |
| | TOTAL LIABILITIES | 145,691.64 | 72,845.82- | 532,416.92- |
| | FUND TOTAL | 326,146.46 | 326,146.46- | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 15

FUND 087 TOWNSHIP BRIDGE

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * | | ENDING BALANCE |
|-------------------------------|--------------------------|-------------------|---------|----------------|
| | | DEBITS | CREDITS | |
| ASSETS AND OTHER DEBITS | | | | |
| 101.00 | CASH | 182.74 | | 84,279.34 |
| 102.20 | ADVANCES | | | .00 |
| 115.10 | INTEREST RECEIVABLE | | | .00 |
| 131.10 | DUE FROM OTHER FUNDS | | | .00 |
| 132.00 | DUE FROM OTHER GOV UNITS | | | .00 |
| 151.00 | TERM INVESTMENTS | | | 75,000.00 |
| 172.00 | REVENUES | | 182.74- | 1,789.53- |
| LIABILITIES AND OTHER CREDITS | | | | |
| 203.00 | ACCOUNTS PAYABLE | | | .00 |
| 207.10 | DUE TO ACCT PAYABLE FUND | | | .00 |
| 207.50 | DUE TO OTHER FUNDS | | | .00 |
| 242.00 | EXPENDITURES | | | .00 |
| 271.30 | FUND BALANCE-UNRESERVED | | | 157,489.81- |
| | TOTAL ASSETS | 182.74 | 182.74- | 157,489.81 |
| | TOTAL LIABILITIES | | | 157,489.81- |
| | FUND TOTAL | 182.74 | 182.74- | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 16

FUND 088 ILL.MUNICIPAL RETIREMENT

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * | | ENDING BALANCE |
|-------------------------------|---------------------------|-------------------|---------------|----------------|
| | | DEBITS | CREDITS | |
| ASSETS AND OTHER DEBITS | | | | |
| 101.00 | CASH | 3,133,745.58 | 2,947,360.43- | 477,132.45 |
| 102.20 | ADVANCES | 362,353.17 | 366,713.90- | 361,816.17 |
| 105.00 | CURRENT TAXES RECEIVABLE | | | .00 |
| 115.10 | INTEREST RECEIVABLE | | | .00 |
| 115.20 | OTHER REVENUE RECEIVABLE | | | .00 |
| 131.01 | DUE FROM COLLECTOR FUND | | | .00 |
| 131.10 | DUE FROM OTHER FUNDS | | | .00 |
| 132.00 | DUE FROM OTHER GOV UNITS | | | .00 |
| 151.00 | TERM INVESTMENTS | | | 54,000.00 |
| 171.00 | ESTIMATED REVENUES | | | 3,623,748.00 |
| 172.00 | REVENUES | | 424,438.45- | 772,320.66- |
| LIABILITIES AND OTHER CREDITS | | | | |
| 203.00 | ACCOUNTS PAYABLE | | | .00 |
| 204.10 | P/R W/H:EMP'EE IMRF/FICA | 124,946.89 | 123,585.87- | 123,629.16- |
| 204.11 | P/R W/H:EMP'EE TAXED IMRF | | | .00 |
| 204.12 | P/R W/H:TAX DEFERRED IMRF | 537.00 | 714.00- | 714.00- |
| 207.10 | DUE TO ACCT PAYABLE FUND | 366,713.90 | 366,713.90- | .00 |
| 207.50 | DUE TO OTHER FUNDS | | | .00 |
| 207.61 | DUE TO WORKING CASH FUND | | | .00 |
| 208.50 | DUE TO OTHERS (NON-GOVT) | | | .00 |
| 241.00 | APPROPRIATIONS | | | 3,618,128.00- |
| 242.00 | EXPENDITURES | 241,230.01 | | 1,588,811.40 |
| 271.11 | FUND BAL-RESRVD-DEBT SERV | | | 361,224.26- |
| 271.30 | FUND BALANCE-UNRESERVED | | | 1,229,491.94- |
| | TOTAL ASSETS | 3,496,098.75 | 3,738,512.78- | 3,744,375.96 |
| | TOTAL LIABILITIES | 733,427.80 | 491,013.77- | 3,744,375.96- |
| | FUND TOTAL | 4,229,526.55 | 4,229,526.55- | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 17

FUND 089 COUNTY PUBLIC HEALTH FUND

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * DEBITS | CREDITS | ENDING BALANCE |
|-------------------------------|--------------------------|-----------------------------|-------------|----------------|
| ASSETS AND OTHER DEBITS | | | | |
| 101.00 | CASH | 149,616.90 | 919.14- | 340,841.91 |
| 102.20 | ADVANCES | | | .00 |
| 115.10 | INTEREST RECEIVABLE | | | .00 |
| 115.20 | OTHER REVENUE RECEIVABLE | | | .00 |
| 131.01 | DUE FROM COLLECTOR FUND | | | .00 |
| 131.10 | DUE FROM OTHER FUNDS | | | .00 |
| 132.00 | DUE FROM OTHER GOV UNITS | | | .00 |
| 151.00 | TERM INVESTMENTS | | | 250,000.00 |
| 171.00 | ESTIMATED REVENUES | | | 1,388,492.00 |
| 172.00 | REVENUES | | 149,616.90- | 387,439.49- |
| LIABILITIES AND OTHER CREDITS | | | | |
| 203.00 | ACCOUNTS PAYABLE | | | .00 |
| 204.00 | SALARIES & WAGES PAYABLE | | | .00 |
| 207.10 | DUE TO ACCT PAYABLE FUND | 798.65 | 798.65- | .00 |
| 207.20 | DUE TO PAYROLL FUND | 120.49 | 120.49- | .00 |
| 207.50 | DUE TO OTHER FUNDS | | | .00 |
| 208.00 | DUE TO OTHER GOV UNITS | | | .00 |
| 241.00 | APPROPRIATIONS | | | 1,402,153.00- |
| 242.00 | EXPENDITURES | 919.14 | | 259,385.72 |
| 243.00 | ENCUMBRANCES | | | .00 |
| 244.00 | RESERVE FOR ENCUMBRANCES | | | .00 |
| 271.30 | FUND BALANCE-UNRESERVED | | | 449,127.14- |
| | TOTAL ASSETS | 149,616.90 | 150,536.04- | 1,591,894.42 |
| | TOTAL LIABILITIES | 1,838.28 | 919.14- | 1,591,894.42- |
| | FUND TOTAL | 151,455.18 | 151,455.18- | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 18

FUND 090 MENTAL HEALTH

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * | | ENDING BALANCE |
|-------------------------------|--------------------------|-------------------|---------------|----------------|
| | | DEBITS | CREDITS | |
| ASSETS AND OTHER DEBITS | | | | |
| 101.00 | CASH | 547,578.70 | 281,080.04- | 468,577.41 |
| 102.20 | ADVANCES | | | .00 |
| 102.30 | PAYROLL ADVANCES | | | .00 |
| 105.00 | CURRENT TAXES RECEIVABLE | | | .00 |
| 115.10 | INTEREST RECEIVABLE | | | .00 |
| 115.20 | OTHER REVENUE RECEIVABLE | | | .00 |
| 131.01 | DUE FROM COLLECTOR FUND | | | .00 |
| 131.10 | DUE FROM OTHER FUNDS | | | .00 |
| 132.00 | DUE FROM OTHER GOV UNITS | | | .00 |
| 151.00 | TERM INVESTMENTS | | | .00 |
| 171.00 | ESTIMATED REVENUES | | | 3,516,548.00 |
| 172.00 | REVENUES | | 547,578.70- | 702,716.56- |
| 172.10 | EXPENDITURE REFUNDS | | | .00 |
| LIABILITIES AND OTHER CREDITS | | | | |
| 203.00 | ACCOUNTS PAYABLE | | | .00 |
| 204.00 | SALARIES & WAGES PAYABLE | | | .00 |
| 207.10 | DUE TO ACCT PAYABLE FUND | 256,802.44 | 256,802.44- | .00 |
| 207.20 | DUE TO PAYROLL FUND | 24,277.60 | 24,277.60- | .00 |
| 207.50 | DUE TO OTHER FUNDS | | | .00 |
| 241.00 | APPROPRIATIONS | | | 3,537,548.00- |
| 242.00 | EXPENDITURES | 281,080.04 | | 1,645,404.32 |
| 243.00 | ENCUMBRANCES | | | .00 |
| 244.00 | RESERVE FOR ENCUMBRANCES | | | .00 |
| 271.30 | FUND BALANCE-UNRESERVED | | | 1,390,265.17- |
| | TOTAL ASSETS | 547,578.70 | 828,658.74- | 3,282,408.85 |
| | TOTAL LIABILITIES | 562,160.08 | 281,080.04- | 3,282,408.85- |
| | FUND TOTAL | 1,109,738.78 | 1,109,738.78- | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 19

FUND 091 ANIMAL CONTROL

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * | | ENDING BALANCE |
|-------------------------------|---------------------------|-------------------|-------------|----------------|
| | | DEBITS | CREDITS | |
| ASSETS AND OTHER DEBITS | | | | |
| 101.00 | CASH | 53,550.33 | 34,797.81- | 74,559.89 |
| 102.10 | PETTY CASH / CASH ON HAND | | | 50.00 |
| 102.20 | ADVANCES | 120.00 | | 120.00 |
| 102.30 | PAYROLL ADVANCES | | | .00 |
| 115.10 | INTEREST RECEIVABLE | | | .00 |
| 115.20 | OTHER REVENUE RECEIVABLE | | | .00 |
| 131.10 | DUE FROM OTHER FUNDS | | | .00 |
| 132.00 | DUE FROM OTHER GOV UNITS | | | .00 |
| 151.00 | TERM INVESTMENTS | | | .00 |
| 171.00 | ESTIMATED REVENUES | | | 474,106.00 |
| 172.00 | REVENUES | 20.00 | 53,550.33- | 230,734.08- |
| 172.10 | EXPENDITURE REFUNDS | | | .00 |
| LIABILITIES AND OTHER CREDITS | | | | |
| 203.00 | ACCOUNTS PAYABLE | | | .00 |
| 204.00 | SALARIES & WAGES PAYABLE | | | .00 |
| 207.10 | DUE TO ACCT PAYABLE FUND | 14,415.89 | 14,415.89- | .00 |
| 207.20 | DUE TO PAYROLL FUND | 20,241.92 | 20,241.92- | .00 |
| 207.50 | DUE TO OTHER FUNDS | | | .00 |
| 241.00 | APPROPRIATIONS | | | 525,412.00- |
| 242.00 | EXPENDITURES | 34,657.81 | | 209,119.14 |
| 243.00 | ENCUMBRANCES | | | .00 |
| 244.00 | RESERVE FOR ENCUMBRANCES | | | .00 |
| 271.30 | FUND BALANCE-UNRESERVED | | | 1,808.95- |
| | TOTAL ASSETS | 53,690.33 | 88,348.14- | 318,101.81 |
| | TOTAL LIABILITIES | 69,315.62 | 34,657.81- | 318,101.81- |
| | FUND TOTAL | 123,005.95 | 123,005.95- | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 20

FUND 092 LAW LIBRARY

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * DEBITS | * MONTH-TO-DATE * CREDITS | ENDING BALANCE |
|-------------------------------|---------------------------|-----------------------------|------------------------------|----------------|
| ASSETS AND OTHER DEBITS | | | | |
| 101.00 | CASH | 7,042.75 | 4,111.47- | 145,637.83 |
| 102.20 | ADVANCES | | | .00 |
| 102.30 | PAYROLL ADVANCES | | | .00 |
| 115.10 | INTEREST RECEIVABLE | | | .00 |
| 115.20 | OTHER REVENUE RECEIVABLE | | | .00 |
| 131.02 | DUE FROM CIRCUIT CLK FUND | | | .00 |
| 131.10 | DUE FROM OTHER FUNDS | | | .00 |
| 151.00 | TERM INVESTMENTS | | | .00 |
| 171.00 | ESTIMATED REVENUES | | | 70,975.00 |
| 172.00 | REVENUES | | 7,042.75- | 32,828.63- |
| 172.10 | EXPENDITURE REFUNDS | | | .00 |
| LIABILITIES AND OTHER CREDITS | | | | |
| 203.00 | ACCOUNTS PAYABLE | | | .00 |
| 204.00 | SALARIES & WAGES PAYABLE | | | .00 |
| 207.10 | DUE TO ACCT PAYABLE FUND | 3,177.87 | 3,177.87- | .00 |
| 207.20 | DUE TO PAYROLL FUND | 933.60 | 933.60- | .00 |
| 207.50 | DUE TO OTHER FUNDS | | | .00 |
| 241.00 | APPROPRIATIONS | | | 72,412.00- |
| 242.00 | EXPENDITURES | 4,111.47 | | 21,456.98 |
| 243.00 | ENCUMBRANCES | 919.50 | | 919.50 |
| 244.00 | RESERVE FOR ENCUMBRANCES | | 919.50- | 919.50- |
| 271.30 | FUND BALANCE-UNRESERVED | | | 132,829.18- |
| | TOTAL ASSETS | 7,042.75 | 11,154.22- | 183,784.20 |
| | TOTAL LIABILITIES | 9,142.44 | 5,030.97- | 183,784.20- |
| | FUND TOTAL | 16,185.19 | 16,185.19- | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 21

FUND 094 PAYROLL CLEARING FUND

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * | | ENDING BALANCE |
|-------------------------------|----------------------|-------------------|---------------|----------------|
| | | DEBITS | CREDITS | |
| ASSETS AND OTHER DEBITS | | | | |
| 101.00 | CASH | 2,576,547.52 | 2,576,547.52- | .00 |
| 102.30 | PAYROLL ADVANCES | | | .00 |
| 115.10 | INTEREST RECEIVABLE | | | .00 |
| 131.10 | DUE FROM OTHER FUNDS | | | .00 |
| LIABILITIES AND OTHER CREDITS | | | | |
| 207.50 | DUE TO OTHER FUNDS | | | .00 |
| | TOTAL ASSETS | 2,576,547.52 | 2,576,547.52- | .00 |
| | TOTAL LIABILITIES | | | .00 |
| | FUND TOTAL | 2,576,547.52 | 2,576,547.52- | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 22

FUND 095 INHERITANCE TAX

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * | | ENDING BALANCE |
|-------------------------------|---------------------------|-------------------|---------------|----------------|
| | | DEBITS | CREDITS | |
| ASSETS AND OTHER DEBITS | | | | |
| 101.00 | CASH | 1,081,224.64 | 1,998,000.00- | 239,413.11 |
| 102.20 | ADVANCES | | | .00 |
| 115.10 | INTEREST RECEIVABLE | | | .00 |
| 131.10 | DUE FROM OTHER FUNDS | | | .00 |
| 151.00 | TERM INVESTMENTS | | | .00 |
| 172.00 | REVENUES | | 236,678.64- | 2,409,850.29- |
| LIABILITIES AND OTHER CREDITS | | | | |
| 207.50 | DUE TO OTHER FUNDS | | | .00 |
| 208.00 | DUE TO OTHER GOV UNITS | | | 11,554.56- |
| 242.40 | AGENCY FUND DISBURSEMENTS | 1,153,454.00 | | 2,181,991.74 |
| | TOTAL ASSETS | 1,081,224.64 | 2,234,678.64- | 2,170,437.18- |
| | TOTAL LIABILITIES | 1,153,454.00 | | 2,170,437.18 |
| | FUND TOTAL | 2,234,678.64 | 2,234,678.64- | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 23

FUND 097 ESTATE

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * | | ENDING BALANCE |
|-------------------------------|---------------------------|-------------------|---------|----------------|
| | | DEBITS | CREDITS | |
| ASSETS AND OTHER DEBITS | | | | |
| 101.00 | CASH | 52.78 | | 30,911.83 |
| 102.20 | ADVANCES | | | .00 |
| 115.10 | INTEREST RECEIVABLE | | | .00 |
| 131.10 | DUE FROM OTHER FUNDS | | | .00 |
| 151.00 | TERM INVESTMENTS | | | .00 |
| 172.00 | REVENUES | | 52.78- | 350.78- |
| LIABILITIES AND OTHER CREDITS | | | | |
| 207.50 | DUE TO OTHER FUNDS | | | .00 |
| 208.50 | DUE TO OTHERS (NON-GOVT) | | | 30,561.05- |
| 242.40 | AGENCY FUND DISBURSEMENTS | | | .00 |
| | TOTAL ASSETS | 52.78 | 52.78- | 30,561.05 |
| | TOTAL LIABILITIES | | | 30,561.05- |
| | FUND TOTAL | 52.78 | 52.78- | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 24

FUND 098 ACCOUNTS PAYABLE CLEARING

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * | | ENDING BALANCE |
|-------------------------------|--------------------------|-------------------|----------------|----------------|
| | | DEBITS | CREDITS | |
| ASSETS AND OTHER DEBITS | | | | |
| 101.00 | CASH | 5,324,397.88 | 5,337,897.88- | .00 |
| 115.10 | INTEREST RECEIVABLE | | | .00 |
| 115.20 | OTHER REVENUE RECEIVABLE | | | .00 |
| 131.10 | DUE FROM OTHER FUNDS | 5,337,897.88 | 5,324,397.88- | .00 |
| LIABILITIES AND OTHER CREDITS | | | | |
| 207.50 | DUE TO OTHER FUNDS | | | .00 |
| | TOTAL ASSETS | 10,662,295.76 | 10,662,295.76- | .00 |
| | TOTAL LIABILITIES | | | .00 |
| | FUND TOTAL | 10,662,295.76 | 10,662,295.76- | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 25

FUND 103 HWY FED AID MATCHING FUND

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * | | ENDING BALANCE |
|-------------------------------|--------------------------|-------------------|-----------|----------------|
| | | DEBITS | CREDITS | |
| ASSETS AND OTHER DEBITS | | | | |
| 101.00 | CASH | 1,858.78 | | 314,829.69 |
| 102.20 | ADVANCES | | | .00 |
| 105.00 | CURRENT TAXES RECEIVABLE | | | .00 |
| 115.10 | INTEREST RECEIVABLE | | | .00 |
| 131.01 | DUE FROM COLLECTOR FUND | | | .00 |
| 131.10 | DUE FROM OTHER FUNDS | | | .00 |
| 132.00 | DUE FROM OTHER GOV UNITS | | | .00 |
| 151.00 | TERM INVESTMENTS | | | .00 |
| 171.00 | ESTIMATED REVENUES | | | 6,419.00 |
| 172.00 | REVENUES | | 1,858.78- | 5,319.90- |
| LIABILITIES AND OTHER CREDITS | | | | |
| 203.00 | ACCOUNTS PAYABLE | | | .00 |
| 207.10 | DUE TO ACCT PAYABLE FUND | | | .00 |
| 207.50 | DUE TO OTHER FUNDS | | | .00 |
| 241.00 | APPROPRIATIONS | | | .00 |
| 242.00 | EXPENDITURES | | | .00 |
| 271.30 | FUND BALANCE-UNRESERVED | | | 315,928.79- |
| | TOTAL ASSETS | 1,858.78 | 1,858.78- | 315,928.79 |
| | TOTAL LIABILITIES | | | 315,928.79- |
| | FUND TOTAL | 1,858.78 | 1,858.78- | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 26

FUND 104 HEAD START PROGRAM

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * | | ENDING BALANCE |
|-------------------------------|---------------------------|-------------------|---------------|----------------|
| | | DEBITS | CREDITS | |
| ASSETS AND OTHER DEBITS | | | | |
| 101.00 | CASH | 406,508.86 | 451,479.04- | 274,930.00 |
| 102.10 | PETTY CASH / CASH ON HAND | | | .00 |
| 102.20 | ADVANCES | 639.86 | 239.00- | 990.86 |
| 102.30 | PAYROLL ADVANCES | | | .00 |
| 115.10 | INTEREST RECEIVABLE | | | .00 |
| 115.20 | OTHER REVENUE RECEIVABLE | | | .00 |
| 131.10 | DUE FROM OTHER FUNDS | | | .00 |
| 132.00 | DUE FROM OTHER GOV UNITS | | | .00 |
| 151.00 | TERM INVESTMENTS | | | .00 |
| 171.00 | ESTIMATED REVENUES | | | 7,664,915.00 |
| 172.00 | REVENUES | | 404,078.78- | 2,259,584.08- |
| 172.10 | EXPENDITURE REFUNDS | | | .00 |
| LIABILITIES AND OTHER CREDITS | | | | |
| 203.00 | ACCOUNTS PAYABLE | | | .00 |
| 204.00 | SALARIES & WAGES PAYABLE | | | .00 |
| 204.01 | HEAD START PAY RESERVE | | | .00 |
| 207.10 | DUE TO ACCT PAYABLE FUND | 224,088.93 | 224,088.93- | .00 |
| 207.20 | DUE TO PAYROLL FUND | 224,486.57 | 224,486.57- | .00 |
| 207.47 | DUE TO RPC LOAN FUND 475 | | | .00 |
| 207.50 | DUE TO OTHER FUNDS | 2,263.68 | 2,191.08- | .00 |
| 207.75 | DUE TO REG PLAN COMM FUND | | | .00 |
| 208.50 | DUE TO OTHERS (NON-GOVT) | | | .00 |
| 241.00 | APPROPRIATIONS | | | 7,582,528.00- |
| 242.00 | EXPENDITURES | 448,575.50 | | 2,561,640.81 |
| 243.00 | ENCUMBRANCES | | | .00 |
| 244.00 | RESERVE FOR ENCUMBRANCES | | | .00 |
| 271.30 | FUND BALANCE-UNRESERVED | | | 660,364.59- |
| | TOTAL ASSETS | 407,148.72 | 855,796.82- | 5,681,251.78 |
| | TOTAL LIABILITIES | 899,414.68 | 450,766.58- | 5,681,251.78- |
| | FUND TOTAL | 1,306,563.40 | 1,306,563.40- | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 27

FUND 105 CAPITAL ASSET REPLCMT FND

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * | | ENDING BALANCE |
|-------------------------------|---------------------------|-------------------|-------------|----------------|
| | | DEBITS | CREDITS | |
| ASSETS AND OTHER DEBITS | | | | |
| 101.00 | CASH | 1,040.15 | 32,739.72- | 562,804.40 |
| 102.20 | ADVANCES | | | 2,200.00 |
| 115.10 | INTEREST RECEIVABLE | | | .00 |
| 131.10 | DUE FROM OTHER FUNDS | | | .00 |
| 131.81 | DUE FROM NURSING HOME 081 | | | 405,000.00 |
| 151.00 | TERM INVESTMENTS | | | .00 |
| 171.00 | ESTIMATED REVENUES | | | 464,921.00 |
| 172.00 | REVENUES | | 1,040.15- | 11,990.92- |
| 172.10 | EXPENDITURE REFUNDS | | | .00 |
| LIABILITIES AND OTHER CREDITS | | | | |
| 203.00 | ACCOUNTS PAYABLE | | | .00 |
| 207.10 | DUE TO ACCT PAYABLE FUND | 32,739.72 | 32,739.72- | .00 |
| 207.50 | DUE TO OTHER FUNDS | | | .00 |
| 241.00 | APPROPRIATIONS | | | 652,522.00- |
| 242.00 | EXPENDITURES | 32,739.72 | | 131,337.52 |
| 243.00 | ENCUMBRANCES | 104,197.26 | | 166,349.68 |
| 244.00 | RESERVE FOR ENCUMBRANCES | | 104,197.26- | 166,349.68- |
| 271.30 | FUND BALANCE-UNRESERVED | | | 901,750.00- |
| | TOTAL ASSETS | 1,040.15 | 33,779.87- | 1,422,934.48 |
| | TOTAL LIABILITIES | 169,676.70 | 136,936.98- | 1,422,934.48- |
| | FUND TOTAL | 170,716.85 | 170,716.85- | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 28

FUND 106 PUBL SAFETY SALES TAX FND

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * | | ENDING BALANCE |
|-------------------------------|---------------------------|-------------------|---------------|----------------|
| | | DEBITS | CREDITS | |
| ASSETS AND OTHER DEBITS | | | | |
| 101.00 | CASH | 966,256.93 | 473,769.01- | 880,093.10 |
| 102.20 | ADVANCES | | | .00 |
| 115.10 | INTEREST RECEIVABLE | | | .00 |
| 131.10 | DUE FROM OTHER FUNDS | | | .00 |
| 131.80 | DUE FROM GENERAL CORP FND | | | 1,500,000.00 |
| 132.00 | DUE FROM OTHER GOV UNITS | | | .00 |
| 151.00 | TERM INVESTMENTS | | 400,000.00- | 2,720,000.00 |
| 171.00 | ESTIMATED REVENUES | | | 4,831,155.00 |
| 172.00 | REVENUES | | 321,337.93- | 1,944,583.08- |
| LIABILITIES AND OTHER CREDITS | | | | |
| 203.00 | ACCOUNTS PAYABLE | | | .00 |
| 207.10 | DUE TO ACCT PAYABLE FUND | 228,850.01 | 228,850.01- | .00 |
| 207.50 | DUE TO OTHER FUNDS | | | .00 |
| 208.50 | DUE TO OTHERS (NON-GOVT) | | | 21,657.40- |
| 241.00 | APPROPRIATIONS | | | 4,570,073.00- |
| 242.00 | EXPENDITURES | 228,850.01 | | 2,535,857.48 |
| 243.00 | ENCUMBRANCES | | | .00 |
| 244.00 | RESERVE FOR ENCUMBRANCES | | | .00 |
| 271.11 | FUND BAL-RESRVD-DEBT SERV | | | 1,308,700.16- |
| 271.30 | FUND BALANCE-UNRESERVED | | | 4,622,091.94- |
| | TOTAL ASSETS | 966,256.93 | 1,195,106.94- | 7,986,665.02 |
| | TOTAL LIABILITIES | 457,700.02 | 228,850.01- | 7,986,665.02- |
| | FUND TOTAL | 1,423,956.95 | 1,423,956.95- | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 29

FUND 107 GEOGRAPHIC INF SYSTM FUND

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * | | ENDING BALANCE |
|-------------------------------|--------------------------|-------------------|------------|----------------|
| | | DEBITS | CREDITS | |
| ASSETS AND OTHER DEBITS | | | | |
| 101.00 | CASH | 27,035.00 | 17,853.75- | 120,591.71- |
| 115.10 | INTEREST RECEIVABLE | | | .00 |
| 131.10 | DUE FROM OTHER FUNDS | | | .00 |
| 151.00 | TERM INVESTMENTS | | | 500,000.00 |
| 171.00 | ESTIMATED REVENUES | | | 317,000.00 |
| 172.00 | REVENUES | | 27,035.00- | 119,868.67- |
| LIABILITIES AND OTHER CREDITS | | | | |
| 203.00 | ACCOUNTS PAYABLE | | | .00 |
| 207.10 | DUE TO ACCT PAYABLE FUND | 17,853.75 | 17,853.75- | .00 |
| 207.50 | DUE TO OTHER FUNDS | | | .00 |
| 241.00 | APPROPRIATIONS | | | 564,774.00- |
| 242.00 | EXPENDITURES | 17,853.75 | | 295,264.54 |
| 243.00 | ENCUMBRANCES | 3,900.00 | | 3,900.00 |
| 244.00 | RESERVE FOR ENCUMBRANCES | | 3,900.00- | 3,900.00- |
| 271.30 | FUND BALANCE-UNRESERVED | | | 307,030.16- |
| | TOTAL ASSETS | 27,035.00 | 44,888.75- | 576,539.62 |
| | TOTAL LIABILITIES | 39,607.50 | 21,753.75- | 576,539.62- |
| | FUND TOTAL | 66,642.50 | 66,642.50- | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 30

FUND 108 DEVLPMNTL DISABILITY FUND

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * | | ENDING BALANCE |
|-------------------------------|--------------------------|-------------------|---------------|----------------|
| | | DEBITS | CREDITS | |
| ASSETS AND OTHER DEBITS | | | | |
| 101.00 | CASH | 668,748.06 | 260,748.00- | 525,223.55 |
| 102.20 | ADVANCES | | | .00 |
| 115.10 | INTEREST RECEIVABLE | | | .00 |
| 131.01 | DUE FROM COLLECTOR FUND | | | .00 |
| 131.10 | DUE FROM OTHER FUNDS | | | .00 |
| 151.00 | TERM INVESTMENTS | | 150,000.00- | .00 |
| 171.00 | ESTIMATED REVENUES | | | 3,177,930.00 |
| 172.00 | REVENUES | | 518,748.06- | 539,942.20- |
| LIABILITIES AND OTHER CREDITS | | | | |
| 203.00 | ACCOUNTS PAYABLE | | | .00 |
| 207.10 | DUE TO ACCT PAYABLE FUND | 260,748.00 | 260,748.00- | .00 |
| 207.50 | DUE TO OTHER FUNDS | | | .00 |
| 241.00 | APPROPRIATIONS | | | 3,136,912.00- |
| 242.00 | EXPENDITURES | 260,748.00 | | 1,570,930.00 |
| 271.30 | FUND BALANCE-UNRESERVED | | | 1,597,229.35- |
| | TOTAL ASSETS | 668,748.06 | 929,496.06- | 3,163,211.35 |
| | TOTAL LIABILITIES | 521,496.00 | 260,748.00- | 3,163,211.35- |
| | FUND TOTAL | 1,190,244.06 | 1,190,244.06- | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 31

FUND 109 DELINQ PREVENTN GRNT FUND

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * | | ENDING BALANCE |
|-------------------------------|--------------------------|-------------------|-------------|----------------|
| | | DEBITS | CREDITS | |
| ASSETS AND OTHER DEBITS | | | | |
| 101.00 | CASH | 216,337.56 | 17,660.00- | 226,463.00 |
| 102.20 | ADVANCES | | | .00 |
| 131.10 | DUE FROM OTHER FUNDS | | | .00 |
| 171.00 | ESTIMATED REVENUES | | | 214,529.00 |
| 172.00 | REVENUES | | 216,337.56- | 217,118.34- |
| LIABILITIES AND OTHER CREDITS | | | | |
| 207.10 | DUE TO ACCT PAYABLE FUND | 17,660.00 | 17,660.00- | .00 |
| 207.50 | DUE TO OTHER FUNDS | | | .00 |
| 241.00 | APPROPRIATIONS | | | 214,529.00- |
| 242.00 | EXPENDITURES | 17,660.00 | | 104,291.00 |
| 271.30 | FUND BALANCE-UNRESERVED | | | 113,635.66- |
| | TOTAL ASSETS | 216,337.56 | 233,997.56- | 223,873.66 |
| | TOTAL LIABILITIES | 35,320.00 | 17,660.00- | 223,873.66- |
| | FUND TOTAL | 251,657.56 | 251,657.56- | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 32

FUND 188 SOCIAL SECURITY FUND

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * | | ENDING BALANCE |
|-------------------------------|--------------------------|-------------------|---------------|----------------|
| | | DEBITS | CREDITS | |
| ASSETS AND OTHER DEBITS | | | | |
| 101.00 | CASH | 1,463,620.95 | 1,378,604.58- | 111,614.07- |
| 102.20 | ADVANCES | 689,302.29 | 689,302.29- | .00 |
| 115.10 | INTEREST RECEIVABLE | | | .00 |
| 131.01 | DUE FROM COLLECTOR FUND | | | .00 |
| 131.10 | DUE FROM OTHER FUNDS | | | .00 |
| 132.00 | DUE FROM OTHER GOV UNITS | | | .00 |
| 151.00 | TERM INVESTMENTS | | | .00 |
| 171.00 | ESTIMATED REVENUES | | | 2,402,070.00 |
| 172.00 | REVENUES | | 274,964.54- | 499,734.04- |
| 172.10 | EXPENDITURE REFUNDS | | | .00 |
| LIABILITIES AND OTHER CREDITS | | | | |
| 203.00 | ACCOUNTS PAYABLE | | | .00 |
| 204.10 | P/R W/H:EMP'EE IMRF/FICA | 433,697.19 | 433,697.19- | .00 |
| 204.13 | P/R W/H:STATE INCOME TAX | 65,656.93 | 65,656.93- | .00 |
| 207.10 | DUE TO ACCT PAYABLE FUND | 689,302.29 | 689,302.29- | .00 |
| 207.50 | DUE TO OTHER FUNDS | | | .00 |
| 207.61 | DUE TO WORKING CASH FUND | | | .00 |
| 208.50 | DUE TO OTHERS (NON-GOVT) | | | .00 |
| 241.00 | APPROPRIATIONS | | | 2,402,070.00- |
| 242.00 | EXPENDITURES | 189,948.17 | | 1,154,026.67 |
| 271.30 | FUND BALANCE-UNRESERVED | | | 542,678.56- |
| | TOTAL ASSETS | 2,152,923.24 | 2,342,871.41- | 1,790,721.89 |
| | TOTAL LIABILITIES | 1,378,604.58 | 1,188,656.41- | 1,790,721.89- |
| | FUND TOTAL | 3,531,527.82 | 3,531,527.82- | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 33

FUND 303 COURT COMPLEX CONSTR FUND

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * | | ENDING BALANCE |
|-------------------------------|--------------------------|-------------------|----------------|----------------|
| | | DEBITS | CREDITS | |
| ASSETS AND OTHER DEBITS | | | | |
| 101.00 | CASH | 11,678,802.48 | 9,155,695.97- | 3,488,528.22 |
| 102.20 | ADVANCES | | | .00 |
| 115.10 | INTEREST RECEIVABLE | | | .00 |
| 115.20 | OTHER REVENUE RECEIVABLE | | | .00 |
| 131.10 | DUE FROM OTHER FUNDS | | | .00 |
| 151.00 | TERM INVESTMENTS | 4,000,000.00 | 6,500,000.00- | 4,000,000.00 |
| 152.00 | LIQUID INVESTMENTS | | | .00 |
| 171.00 | ESTIMATED REVENUES | | | 125,000.00 |
| 172.00 | REVENUES | | 54,067.64- | 142,556.82- |
| 172.10 | EXPENDITURE REFUNDS | | | .00 |
| LIABILITIES AND OTHER CREDITS | | | | |
| 203.00 | ACCOUNTS PAYABLE | | | .00 |
| 207.10 | DUE TO ACCT PAYABLE FUND | 30,961.13 | 30,961.13- | .00 |
| 207.50 | DUE TO OTHER FUNDS | | | .00 |
| 208.50 | DUE TO OTHERS (NON-GOVT) | | | .00 |
| 241.00 | APPROPRIATIONS | | | 4,644,067.00- |
| 242.00 | EXPENDITURES | 30,961.13 | | 147,813.40 |
| 243.00 | ENCUMBRANCES | | | .00 |
| 244.00 | RESERVE FOR ENCUMBRANCES | | | .00 |
| 271.30 | FUND BALANCE-UNRESERVED | | | 2,974,717.80- |
| | TOTAL ASSETS | 15,678,802.48 | 15,709,763.61- | 7,470,971.40 |
| | TOTAL LIABILITIES | 61,922.26 | 30,961.13- | 7,470,971.40- |
| | FUND TOTAL | 15,740,724.74 | 15,740,724.74- | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 34

FUND 304 HIGHWAY FACILTY CONST FND

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * | | ENDING BALANCE |
|-------------------------------|--------------------------|-------------------|------------|----------------|
| | | DEBITS | CREDITS | |
| ASSETS AND OTHER DEBITS | | | | |
| 101.00 | CASH | 179.12 | 16,377.94- | 33,433.00- |
| 102.20 | ADVANCES | | | .00 |
| 131.10 | DUE FROM OTHER FUNDS | | | .00 |
| 151.00 | TERM INVESTMENTS | | | .00 |
| 171.00 | ESTIMATED REVENUES | | | 7,000.00 |
| 172.00 | REVENUES | | 179.12- | 11,453.80- |
| LIABILITIES AND OTHER CREDITS | | | | |
| 203.00 | ACCOUNTS PAYABLE | | | .00 |
| 207.10 | DUE TO ACCT PAYABLE FUND | 16,377.94 | 16,377.94- | .00 |
| 207.50 | DUE TO OTHER FUNDS | | | .00 |
| 208.50 | DUE TO OTHERS (NON-GOVT) | | | .00 |
| 241.00 | APPROPRIATIONS | | | 1,480,243.00- |
| 242.00 | EXPENDITURES | 16,377.94 | | 1,141,006.90 |
| 243.00 | ENCUMBRANCES | | | 23,595.19 |
| 244.00 | RESERVE FOR ENCUMBRANCES | | | 23,595.19- |
| 271.30 | FUND BALANCE-UNRESERVED | | | 377,122.90 |
| | TOTAL ASSETS | 179.12 | 16,557.06- | 37,886.80- |
| | TOTAL LIABILITIES | 32,755.88 | 16,377.94- | 37,886.80 |
| | FUND TOTAL | 32,935.00 | 32,935.00- | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 35

FUND 350 HWY FACIL BOND DEBT SERV

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * | | ENDING BALANCE |
|-------------------------------|--------------------------|-------------------|---------|----------------|
| | | DEBITS | CREDITS | |
| ASSETS AND OTHER DEBITS | | | | |
| 101.00 | CASH | 9.07 | | 5,313.38 |
| 131.10 | DUE FROM OTHER FUNDS | | | .00 |
| 171.00 | ESTIMATED REVENUES | | | 48,175.00 |
| 172.00 | REVENUES | | 9.07- | 59.96- |
| LIABILITIES AND OTHER CREDITS | | | | |
| 207.10 | DUE TO ACCT PAYABLE FUND | | | .00 |
| 207.50 | DUE TO OTHER FUNDS | | | .00 |
| 208.50 | DUE TO OTHERS (NON-GOVT) | | | 5,241.67- |
| 241.00 | APPROPRIATIONS | | | 48,175.00- |
| 242.00 | EXPENDITURES | | | .00 |
| 271.30 | FUND BALANCE-UNRESERVED | | | 11.75- |
| | TOTAL ASSETS | 9.07 | 9.07- | 53,428.42 |
| | TOTAL LIABILITIES | | | 53,428.42- |
| | FUND TOTAL | 9.07 | 9.07- | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 36

FUND 475 RPC ECON DEVELOPMNT LOANS

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * | | ENDING BALANCE |
|-------------------------------|---------------------------|-------------------|-------------|----------------|
| | | DEBITS | CREDITS | |
| ASSETS AND OTHER DEBITS | | | | |
| 101.00 | CASH | 113,367.49 | 116,965.27- | 169,731.49 |
| 102.20 | ADVANCES | 37,000.00 | 50,000.00- | 187,000.00 |
| 115.10 | INTEREST RECEIVABLE | | | .00 |
| 115.20 | OTHER REVENUE RECEIVABLE | | | .00 |
| 131.04 | DUE FROM HEAD START FUND | | | .00 |
| 131.10 | DUE FROM OTHER FUNDS | | | .00 |
| 131.75 | DUE FROM REG PLAN FND 075 | | | .00 |
| 132.00 | DUE FROM OTHER GOV UNITS | | | .00 |
| 132.20 | CDAP ECON DEV LOAN RECEIV | 39,536.62 | 39,536.62- | .00 |
| 132.21 | CSBG ECON DEV LOAN RECEIV | | 29,439.69- | 1,136,666.20 |
| 132.23 | COUNTY REHAB LOANS RECEIV | | | .00 |
| 132.24 | CDAP 2ND GEN E/D LOAN REC | 50,000.00 | 13,691.43- | 3,392,924.69 |
| 132.25 | FMHA/COUNTY REHAB LN RECV | | 2,221.49- | 392,073.33 |
| 132.29 | H.O.M.E. PROG LOANS (HUD) | 13,658.00 | | 495,223.97 |
| 141.00 | PREPAID EXPENSES | | | .00 |
| 151.00 | TERM INVESTMENTS | | | .00 |
| 171.00 | ESTIMATED REVENUES | | | 1,434,500.00 |
| 172.00 | REVENUES | | 18,014.88- | 118,770.46- |
| LIABILITIES AND OTHER CREDITS | | | | |
| 203.00 | ACCOUNTS PAYABLE | | | .00 |
| 207.10 | DUE TO ACCT PAYABLE FUND | 79,965.27 | 79,965.27- | .00 |
| 207.50 | DUE TO OTHER FUNDS | | | .00 |
| 220.00 | DEFERRED REVENUES | | | 2,580.11- |
| 220.12 | CDAP EC DEV ADMIN ESCROW | 2,500.00 | | 240,000.00- |
| 241.00 | APPROPRIATIONS | | | 896,200.00- |
| 242.00 | EXPENDITURES | 13,807.27 | | 81,117.86 |
| 271.12 | FUND BAL-RESRVD-L/T RCVBL | | | 4,224,360.43- |
| 271.30 | FUND BALANCE-UNRESERVED | | | 1,807,326.54- |
| | TOTAL ASSETS | 253,562.11 | 269,869.38- | 7,089,349.22 |
| | TOTAL LIABILITIES | 96,272.54 | 79,965.27- | 7,089,349.22- |
| | FUND TOTAL | 349,834.65 | 349,834.65- | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 37

FUND 476 SELF-FUNDED INSURANCE

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * | | ENDING BALANCE |
|-------------------------------|---------------------------|-------------------|-------------|----------------|
| | | DEBITS | CREDITS | |
| ASSETS AND OTHER DEBITS | | | | |
| 101.00 | CASH | 63,396.65 | 59,881.21- | 322,296.65 |
| 102.15 | CASH RES-WKRS COMP CLAIMS | 27,509.15 | 27,509.15- | 40,000.00 |
| 102.20 | ADVANCES | 100.00 | 100.00- | .00 |
| 115.10 | INTEREST RECEIVABLE | | | .00 |
| 115.20 | OTHER REVENUE RECEIVABLE | | | .00 |
| 131.02 | DUE FROM CIRCUIT CLK FUND | | | .00 |
| 131.10 | DUE FROM OTHER FUNDS | | | .00 |
| 132.00 | DUE FROM OTHER GOV UNITS | | | .00 |
| 151.00 | TERM INVESTMENTS | | | .00 |
| 171.00 | ESTIMATED REVENUES | | | 1,368,344.00 |
| 172.00 | REVENUES | | 63,296.65- | 316,201.32- |
| 172.10 | EXPENDITURE REFUNDS | | | .00 |
| LIABILITIES AND OTHER CREDITS | | | | |
| 203.00 | ACCOUNTS PAYABLE | | | .00 |
| 207.10 | DUE TO ACCT PAYABLE FUND | 59,781.21 | 59,781.21- | .00 |
| 207.50 | DUE TO OTHER FUNDS | | | .00 |
| 208.50 | DUE TO OTHERS (NON-GOVT) | | | .00 |
| 241.00 | APPROPRIATIONS | | | 1,613,551.00- |
| 242.00 | EXPENDITURES | 59,781.21 | | 785,825.17 |
| 243.00 | ENCUMBRANCES | | | .00 |
| 244.00 | RESERVE FOR ENCUMBRANCES | | | .00 |
| 272.11 | RET EARN-RESRVD-W/C CLAIM | | | 1,398,255.00- |
| 272.12 | RET EARN-RESRVD-LIA CLAIM | | | 462,005.00- |
| 272.30 | RETAIN EARNING-UNRESERVED | | | 245,207.00 |
| 272.31 | RET EARN-UNRESRVD-WK COMP | | | 858,864.50 |
| 272.32 | RET EARN-UNRESRVD-LIABLTY | | | 169,475.00 |
| 273.01 | CONTRIB CAPITAL-WK COMP | | | .00 |
| | TOTAL ASSETS | 91,005.80 | 150,787.01- | 1,414,439.33 |
| | TOTAL LIABILITIES | 119,562.42 | 59,781.21- | 1,414,439.33- |
| | FUND TOTAL | 210,568.22 | 210,568.22- | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 38

FUND 610 WORKING CASH FUND

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * | | ENDING BALANCE |
|-------------------------------|---------------------------|-------------------|---------|----------------|
| | | DEBITS | CREDITS | |
| ASSETS AND OTHER DEBITS | | | | |
| 101.00 | CASH | 18.09 | | 13,338.23 |
| 102.20 | ADVANCES | | | .00 |
| 115.10 | INTEREST RECEIVABLE | | | .00 |
| 131.10 | DUE FROM OTHER FUNDS | | | .00 |
| 131.18 | DUE FROM SOC SEC FUND 188 | | | .00 |
| 131.80 | DUE FROM GENERAL CORP FND | | | .00 |
| 131.81 | DUE FROM NURSING HOME 081 | | | 370,000.00 |
| 131.88 | DUE FROM IMRF FUND 88 | | | .00 |
| 151.00 | TERM INVESTMENTS | | | .00 |
| 171.00 | ESTIMATED REVENUES | | | 12,000.00 |
| 172.00 | REVENUES | | 18.09- | 5,624.23- |
| LIABILITIES AND OTHER CREDITS | | | | |
| 203.00 | ACCOUNTS PAYABLE | | | .00 |
| 207.10 | DUE TO ACCT PAYABLE FUND | | | .00 |
| 207.50 | DUE TO OTHER FUNDS | | | .00 |
| 241.00 | APPROPRIATIONS | | | 12,000.00- |
| 242.00 | EXPENDITURES | | | .00 |
| 271.30 | FUND BALANCE-UNRESERVED | | | 377,714.00- |
| | TOTAL ASSETS | 18.09 | 18.09- | 389,714.00 |
| | TOTAL LIABILITIES | | | 389,714.00- |
| | FUND TOTAL | 18.09 | 18.09- | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 39

FUND 611 CO CLK DEATH CERT SURCHRG

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * | | ENDING BALANCE |
|-------------------------------|--------------------------|-------------------|---------|----------------|
| | | DEBITS | CREDITS | |
| ASSETS AND OTHER DEBITS | | | | |
| 101.00 | CASH | 188.00 | 188.00- | .00 |
| 102.20 | ADVANCES | | | .00 |
| 131.03 | DUE FROM COUNTY CLK FUND | | | .00 |
| 131.10 | DUE FROM OTHER FUNDS | | | .00 |
| 171.00 | ESTIMATED REVENUES | | | 4,000.00 |
| 172.00 | REVENUES | | 188.00- | 748.00- |
| LIABILITIES AND OTHER CREDITS | | | | |
| 203.00 | ACCOUNTS PAYABLE | | | .00 |
| 207.10 | DUE TO ACCT PAYABLE FUND | 188.00 | 188.00- | .00 |
| 207.50 | DUE TO OTHER FUNDS | | | .00 |
| 241.00 | APPROPRIATIONS | | | 4,000.00- |
| 242.00 | EXPENDITURES | 188.00 | | 980.00 |
| 271.30 | FUND BALANCE-UNRESERVED | | | 232.00- |
| | TOTAL ASSETS | 188.00 | 376.00- | 3,252.00 |
| | TOTAL LIABILITIES | 376.00 | 188.00- | 3,252.00- |
| | FUND TOTAL | 564.00 | 564.00- | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 40

FUND 612 SHERIFF DRUG FORFEITURES

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * | | ENDING BALANCE |
|-------------------------------|--------------------------|-------------------|------------|----------------|
| | | DEBITS | CREDITS | |
| ASSETS AND OTHER DEBITS | | | | |
| 101.00 | CASH | 1,151.28 | 1,236.73- | 87,841.56 |
| 102.20 | ADVANCES | | 1,000.00- | 1,000.00 |
| 115.20 | OTHER REVENUE RECEIVABLE | | | .00 |
| 131.10 | DUE FROM OTHER FUNDS | | | .00 |
| 171.00 | ESTIMATED REVENUES | | | 26,000.00 |
| 172.00 | REVENUES | | 151.28- | 12,394.83- |
| LIABILITIES AND OTHER CREDITS | | | | |
| 203.00 | ACCOUNTS PAYABLE | | | .00 |
| 207.10 | DUE TO ACCT PAYABLE FUND | 1,236.73 | 1,236.73- | .00 |
| 207.50 | DUE TO OTHER FUNDS | | | .00 |
| 208.00 | DUE TO OTHER GOV UNITS | | | .00 |
| 208.11 | DUE TO ILL STATE POLICE | | | 2,528.69- |
| 241.00 | APPROPRIATIONS | | | 35,769.00- |
| 242.00 | EXPENDITURES | 1,236.73 | | 12,199.90 |
| 243.00 | ENCUMBRANCES | 7,555.90 | | 13,936.90 |
| 244.00 | RESERVE FOR ENCUMBRANCES | | 7,555.90- | 13,936.90- |
| 271.30 | FUND BALANCE-UNRESERVED | | | 76,348.94- |
| | TOTAL ASSETS | 1,151.28 | 2,388.01- | 102,446.73 |
| | TOTAL LIABILITIES | 10,029.36 | 8,792.63- | 102,446.73- |
| | FUND TOTAL | 11,180.64 | 11,180.64- | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 41

FUND 613 COURT'S AUTOMATION FUND

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * | | ENDING BALANCE |
|-------------------------------|---------------------------|-------------------|------------|----------------|
| | | DEBITS | CREDITS | |
| ASSETS AND OTHER DEBITS | | | | |
| 101.00 | CASH | 14,698.03 | | 170,214.61 |
| 102.20 | ADVANCES | | | .00 |
| 115.10 | INTEREST RECEIVABLE | | | .00 |
| 131.02 | DUE FROM CIRCUIT CLK FUND | | | .00 |
| 131.10 | DUE FROM OTHER FUNDS | | | .00 |
| 151.00 | TERM INVESTMENTS | | | 150,000.00 |
| 171.00 | ESTIMATED REVENUES | | | 200,000.00 |
| 172.00 | REVENUES | | 14,698.03- | 72,214.16- |
| LIABILITIES AND OTHER CREDITS | | | | |
| 203.00 | ACCOUNTS PAYABLE | | | .00 |
| 204.00 | SALARIES & WAGES PAYABLE | | | .00 |
| 207.10 | DUE TO ACCT PAYABLE FUND | | | .00 |
| 207.20 | DUE TO PAYROLL FUND | | | .00 |
| 207.50 | DUE TO OTHER FUNDS | | | .00 |
| 241.00 | APPROPRIATIONS | | | 199,353.00- |
| 242.00 | EXPENDITURES | | | 93,166.80 |
| 243.00 | ENCUMBRANCES | | | .00 |
| 244.00 | RESERVE FOR ENCUMBRANCES | | | .00 |
| 271.30 | FUND BALANCE-UNRESERVED | | | 341,814.25- |
| | TOTAL ASSETS | 14,698.03 | 14,698.03- | 448,000.45 |
| | TOTAL LIABILITIES | | | 448,000.45- |
| | FUND TOTAL | 14,698.03 | 14,698.03- | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 42

FUND 614 RECORDER'S AUTOMATION FND

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * DEBITS | * MONTH-TO-DATE * CREDITS | ENDING BALANCE |
|-------------------------------|--------------------------|-----------------------------|------------------------------|----------------|
| ASSETS AND OTHER DEBITS | | | | |
| 101.00 | CASH | 14,322.69 | 17,300.14- | 183,343.36 |
| 102.20 | ADVANCES | | | .00 |
| 102.30 | PAYROLL ADVANCES | | | .00 |
| 115.10 | INTEREST RECEIVABLE | | | .00 |
| 131.10 | DUE FROM OTHER FUNDS | | | .00 |
| 151.00 | TERM INVESTMENTS | | | 400,000.00 |
| 171.00 | ESTIMATED REVENUES | | | 208,000.00 |
| 172.00 | REVENUES | | 14,322.69- | 88,577.40- |
| 172.10 | EXPENDITURE REFUNDS | | | .00 |
| LIABILITIES AND OTHER CREDITS | | | | |
| 203.00 | ACCOUNTS PAYABLE | | | .00 |
| 204.00 | SALARIES & WAGES PAYABLE | | | .00 |
| 207.10 | DUE TO ACCT PAYABLE FUND | 14,329.88 | 14,329.88- | .00 |
| 207.20 | DUE TO PAYROLL FUND | 2,970.26 | 2,970.26- | .00 |
| 207.50 | DUE TO OTHER FUNDS | | | .00 |
| 241.00 | APPROPRIATIONS | | | 261,021.00- |
| 242.00 | EXPENDITURES | 17,300.14 | | 141,462.19 |
| 243.00 | ENCUMBRANCES | 4,302.89 | | 4,302.89 |
| 244.00 | RESERVE FOR ENCUMBRANCES | | 4,302.89- | 4,302.89- |
| 271.30 | FUND BALANCE-UNRESERVED | | | 583,207.15- |
| | TOTAL ASSETS | 14,322.69 | 31,622.83- | 702,765.96 |
| | TOTAL LIABILITIES | 38,903.17 | 21,603.03- | 702,765.96- |
| | FUND TOTAL | 53,225.86 | 53,225.86- | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 43

FUND 617 CHILD SUPPORT SERV FUND

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * | | ENDING BALANCE |
|-------------------------------|---------------------------|-------------------|-----------|----------------|
| | | DEBITS | CREDITS | |
| ASSETS AND OTHER DEBITS | | | | |
| 101.00 | CASH | 4,389.02 | 2,031.39- | 256,026.24 |
| 102.20 | ADVANCES | | | .00 |
| 102.30 | PAYROLL ADVANCES | | | .00 |
| 115.10 | INTEREST RECEIVABLE | | | .00 |
| 131.02 | DUE FROM CIRCUIT CLK FUND | | | 50.00 |
| 131.10 | DUE FROM OTHER FUNDS | | | .00 |
| 151.00 | TERM INVESTMENTS | | | 225,000.00 |
| 171.00 | ESTIMATED REVENUES | | | 75,000.00 |
| 172.00 | REVENUES | | 4,389.02- | 30,234.24- |
| LIABILITIES AND OTHER CREDITS | | | | |
| 203.00 | ACCOUNTS PAYABLE | | | .00 |
| 204.00 | SALARIES & WAGES PAYABLE | | | .00 |
| 207.10 | DUE TO ACCT PAYABLE FUND | 363.39 | 363.39- | .00 |
| 207.20 | DUE TO PAYROLL FUND | 1,668.00 | 1,668.00- | .00 |
| 207.50 | DUE TO OTHER FUNDS | | | .00 |
| 241.00 | APPROPRIATIONS | | | 84,598.00- |
| 242.00 | EXPENDITURES | 2,031.39 | | 8,086.98 |
| 243.00 | ENCUMBRANCES | | | .00 |
| 244.00 | RESERVE FOR ENCUMBRANCES | | | .00 |
| 271.30 | FUND BALANCE-UNRESERVED | | | 449,330.98- |
| | TOTAL ASSETS | 4,389.02 | 6,420.41- | 525,842.00 |
| | TOTAL LIABILITIES | 4,062.78 | 2,031.39- | 525,842.00- |
| | FUND TOTAL | 8,451.80 | 8,451.80- | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 44

FUND 618 PROBATION SERVICES FUND

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * DEBITS | CREDITS | ENDING BALANCE |
|-------------------------------|---------------------------|-----------------------------|------------|----------------|
| ASSETS AND OTHER DEBITS | | | | |
| 101.00 | CASH | 29,604.83 | 8,982.70- | 151,451.40 |
| 102.20 | ADVANCES | 339.87 | | 1,689.59 |
| 115.10 | INTEREST RECEIVABLE | | | .00 |
| 115.20 | OTHER REVENUE RECEIVABLE | | | .00 |
| 131.02 | DUE FROM CIRCUIT CLK FUND | | | .00 |
| 131.10 | DUE FROM OTHER FUNDS | | | .00 |
| 151.00 | TERM INVESTMENTS | | | 800,000.00 |
| 171.00 | ESTIMATED REVENUES | | | 264,000.00 |
| 172.00 | REVENUES | | 29,604.83- | 148,400.67- |
| 172.10 | EXPENDITURE REFUNDS | | | .00 |
| LIABILITIES AND OTHER CREDITS | | | | |
| 203.00 | ACCOUNTS PAYABLE | | | .00 |
| 207.10 | DUE TO ACCT PAYABLE FUND | 8,642.83 | 8,642.83- | .00 |
| 207.20 | DUE TO PAYROLL FUND | | | .00 |
| 207.50 | DUE TO OTHER FUNDS | | | .00 |
| 241.00 | APPROPRIATIONS | | | 361,300.00- |
| 242.00 | EXPENDITURES | 8,642.83 | | 51,233.38 |
| 243.00 | ENCUMBRANCES | | | .00 |
| 244.00 | RESERVE FOR ENCUMBRANCES | | | .00 |
| 271.30 | FUND BALANCE-UNRESERVED | | | 758,673.70- |
| | TOTAL ASSETS | 29,944.70 | 38,587.53- | 1,068,740.32 |
| | TOTAL LIABILITIES | 17,285.66 | 8,642.83- | 1,068,740.32- |
| | FUND TOTAL | 47,230.36 | 47,230.36- | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 45

FUND 619 TAX SALE AUTOMATION FUND

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * DEBITS | CREDITS | ENDING BALANCE |
|-------------------------------|--------------------------|-----------------------------|------------|----------------|
| ASSETS AND OTHER DEBITS | | | | |
| 101.00 | CASH | 2,914.51 | 4,306.21- | 52,081.30 |
| 102.20 | ADVANCES | | 653.40- | .00 |
| 102.30 | PAYROLL ADVANCES | | | .00 |
| 115.10 | INTEREST RECEIVABLE | | | .00 |
| 115.20 | OTHER REVENUE RECEIVABLE | | | .00 |
| 131.10 | DUE FROM OTHER FUNDS | | | .00 |
| 171.00 | ESTIMATED REVENUES | | | 22,300.00 |
| 172.00 | REVENUES | | 2,261.11- | 5,173.04- |
| 172.10 | EXPENDITURE REFUNDS | | | .00 |
| LIABILITIES AND OTHER CREDITS | | | | |
| 203.00 | ACCOUNTS PAYABLE | | | .00 |
| 204.00 | SALARIES & WAGES PAYABLE | | | .00 |
| 207.10 | DUE TO ACCT PAYABLE FUND | 4,011.46 | 4,011.46- | .00 |
| 207.20 | DUE TO PAYROLL FUND | 294.75 | 294.75- | .00 |
| 207.50 | DUE TO OTHER FUNDS | | | .00 |
| 241.00 | APPROPRIATIONS | | | 24,271.00- |
| 242.00 | EXPENDITURES | 4,306.21 | | 11,926.74 |
| 243.00 | ENCUMBRANCES | | | .00 |
| 244.00 | RESERVE FOR ENCUMBRANCES | | | .00 |
| 271.30 | FUND BALANCE-UNRESERVED | | | 56,864.00- |
| | TOTAL ASSETS | 2,914.51 | 7,220.72- | 69,208.26 |
| | TOTAL LIABILITIES | 8,612.42 | 4,306.21- | 69,208.26- |
| | FUND TOTAL | 11,526.93 | 11,526.93- | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 46

FUND 620 HEALTH-HOSP. INSURANCE

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * | | ENDING BALANCE |
|-------------------------------|----------------------------|-------------------|---------------|----------------|
| | | DEBITS | CREDITS | |
| ASSETS AND OTHER DEBITS | | | | |
| 101.00 | CASH | 432,803.50 | 442,005.00- | 164,994.72 |
| 102.16 | CASH RES-FLEXBLE SPENDING | 19,112.32 | 19,112.32- | 15,000.00 |
| 102.20 | ADVANCES | | | .00 |
| 115.10 | INTEREST RECEIVABLE | | | .00 |
| 115.20 | OTHER REVENUE RECEIVABLE | | | .00 |
| 131.10 | DUE FROM OTHER FUNDS | | | .00 |
| 132.00 | DUE FROM OTHER GOV UNITS | | | .00 |
| 151.00 | TERM INVESTMENTS | | | .00 |
| 171.00 | ESTIMATED REVENUES | | | 4,960,915.00 |
| 172.00 | REVENUES | | 390,271.45- | 2,384,895.27- |
| 172.10 | EXPENDITURE REFUNDS | | | .00 |
| LIABILITIES AND OTHER CREDITS | | | | |
| 203.00 | ACCOUNTS PAYABLE | | | .00 |
| 204.20 | P/R W/H:OPT WHOL LIFE INS | 1,253.74 | 1,225.74- | 1,225.74- |
| 204.21 | P/R W/H:OPTION HOSPTEL INS | 1,419.60 | 1,490.00- | 2,877.43- |
| 204.22 | P/R W/H:OPTION CANCER INS | 3,212.50 | 3,182.14- | 6,401.43- |
| 204.23 | P/R W/H:OPTION DENTAL INS | 6,910.36 | 6,785.12- | 6,101.55- |
| 204.24 | P/R W/H:OPT DISABILTY INS | 6,564.36 | 6,539.16- | 13,308.57- |
| 204.25 | P/R W/H:OPT TERM LIFE INS | 3,272.24 | 3,316.19- | 3,313.99- |
| 204.26 | P/R W/H:OPTION DENTAL HMO | 5,107.06 | 5,229.02- | 6,090.50- |
| 204.27 | P/R W/H:OPT UNVL LIFE INS | 1,015.40 | 996.36- | 2,027.91- |
| 207.10 | DUE TO ACCT PAYABLE FUND | 441,992.47 | 441,992.47- | .00 |
| 207.50 | DUE TO OTHER FUNDS | 12.53 | 12.75- | 12.75- |
| 208.50 | DUE TO OTHERS (NON-GOVT) | | | .00 |
| 208.64 | SEC125 FLEX FORFEITED AMT | | | 31,854.96- |
| 208.65 | SEC125 MEDICAL-EMPLOYEES | 13,360.67 | 10,987.29- | 5,676.76 |
| 208.66 | SEC125 CHD CARE-EMPLOYEES | 4,288.28 | 2,768.28- | 3,648.08- |
| 220.00 | DEFERRED REVENUES | | | .00 |
| 241.00 | APPROPRIATIONS | | | 4,869,508.00- |
| 242.00 | EXPENDITURES | 395,588.26 | | 2,389,695.07 |
| 243.00 | ENCUMBRANCES | | | .00 |
| 244.00 | RESERVE FOR ENCUMBRANCES | | | .00 |
| 272.30 | RETAIN EARNING-UNRESERVED | | | 163,234.84- |
| 273.00 | CONTRIBUTED CAPITAL | | | 41,780.53- |
| | TOTAL ASSETS | 451,915.82 | 851,388.77- | 2,756,014.45 |
| | TOTAL LIABILITIES | 883,997.47 | 484,524.52- | 2,756,014.45- |
| | FUND TOTAL | 1,335,913.29 | 1,335,913.29- | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 47

FUND 621 STS ATTY DRUG FORFEITURES

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * | | ENDING BALANCE |
|-------------------------------|--------------------------|-------------------|---------|----------------|
| | | DEBITS | CREDITS | |
| ASSETS AND OTHER DEBITS | | | | |
| 101.00 | CASH | 62.59 | | 16,598.39 |
| 102.20 | ADVANCES | | | .00 |
| 115.10 | INTEREST RECEIVABLE | | | .00 |
| 131.10 | DUE FROM OTHER FUNDS | | | .00 |
| 132.00 | DUE FROM OTHER GOV UNITS | | | .00 |
| 171.00 | ESTIMATED REVENUES | | | 25,000.00 |
| 172.00 | REVENUES | | 62.59- | 14,073.06- |
| LIABILITIES AND OTHER CREDITS | | | | |
| 203.00 | ACCOUNTS PAYABLE | | | .00 |
| 207.10 | DUE TO ACCT PAYABLE FUND | | | .00 |
| 207.50 | DUE TO OTHER FUNDS | | | .00 |
| 241.00 | APPROPRIATIONS | | | 25,000.00- |
| 242.00 | EXPENDITURES | | | 1,026.67 |
| 271.30 | FUND BALANCE-UNRESERVED | | | 3,552.00- |
| | TOTAL ASSETS | 62.59 | 62.59- | 27,525.33 |
| | TOTAL LIABILITIES | | | 27,525.33- |
| | FUND TOTAL | 62.59 | 62.59- | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 48

FUND 627 PROPERTY TAX INT FEE FUND

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * | | ENDING BALANCE |
|-------------------------------|--------------------------|-------------------|---------|----------------|
| | | DEBITS | CREDITS | |
| ASSETS AND OTHER DEBITS | | | | |
| 101.00 | CASH | 2.20 | | 2,560.44 |
| 131.10 | DUE FROM OTHER FUNDS | | | .00 |
| 151.00 | TERM INVESTMENTS | | | 100,000.00 |
| 171.00 | ESTIMATED REVENUES | | | 41,000.00 |
| 172.00 | REVENUES | | 2.20- | 2,073.50- |
| LIABILITIES AND OTHER CREDITS | | | | |
| 207.10 | DUE TO ACCT PAYABLE FUND | | | .00 |
| 207.50 | DUE TO OTHER FUNDS | | | .00 |
| 241.00 | APPROPRIATIONS | | | 40,000.00- |
| 242.00 | EXPENDITURES | | | .00 |
| 271.30 | FUND BALANCE-UNRESERVED | | | 101,486.94- |
| | TOTAL ASSETS | 2.20 | 2.20- | 141,486.94 |
| | TOTAL LIABILITIES | | | 141,486.94- |
| | FUND TOTAL | 2.20 | 2.20- | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 49

FUND 628 ELECTN ASSIST/ACCESSIBLTY

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * | | ENDING BALANCE |
|-------------------------------|--------------------------|-------------------|---------|----------------|
| | | DEBITS | CREDITS | |
| ASSETS AND OTHER DEBITS | | | | |
| 101.00 | CASH | 23.06 | | 13,517.89 |
| 102.20 | ADVANCES | | | .00 |
| 102.30 | PAYROLL ADVANCES | | | .00 |
| 131.10 | DUE FROM OTHER FUNDS | | | .00 |
| 132.00 | DUE FROM OTHER GOV UNITS | | | .00 |
| 171.00 | ESTIMATED REVENUES | | | 70,000.00 |
| 172.00 | REVENUES | | 23.06- | 2,603.98- |
| LIABILITIES AND OTHER CREDITS | | | | |
| 203.00 | ACCOUNTS PAYABLE | | | .00 |
| 207.10 | DUE TO ACCT PAYABLE FUND | | | .00 |
| 207.20 | DUE TO PAYROLL FUND | | | .00 |
| 207.30 | DUE TO GENERAL CORP FUND | | | .00 |
| 207.50 | DUE TO OTHER FUNDS | | | .00 |
| 241.00 | APPROPRIATIONS | | | 65,000.00- |
| 242.00 | EXPENDITURES | | | 12,411.59 |
| 243.00 | ENCUMBRANCES | | | .00 |
| 244.00 | RESERVE FOR ENCUMBRANCES | | | .00 |
| 271.30 | FUND BALANCE-UNRESERVED | | | 28,325.50- |
| | TOTAL ASSETS | 23.06 | 23.06- | 80,913.91 |
| | TOTAL LIABILITIES | | | 80,913.91- |
| | FUND TOTAL | 23.06 | 23.06- | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 50

FUND 629 COUNTY HISTORICAL FUND

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * | | ENDING BALANCE |
|-------------------------------|--------------------------|-------------------|---------|----------------|
| | | DEBITS | CREDITS | |
| ASSETS AND OTHER DEBITS | | | | |
| 101.00 | CASH | 2.17 | | 1,268.16 |
| 102.20 | ADVANCES | | | .00 |
| 131.10 | DUE FROM OTHER FUNDS | | | .00 |
| 171.00 | ESTIMATED REVENUES | | | .00 |
| 172.00 | REVENUES | | 2.17- | 14.30- |
| LIABILITIES AND OTHER CREDITS | | | | |
| 203.00 | ACCOUNTS PAYABLE | | | .00 |
| 207.10 | DUE TO ACCT PAYABLE FUND | | | .00 |
| 207.50 | DUE TO OTHER FUNDS | | | .00 |
| 241.00 | APPROPRIATIONS | | | .00 |
| 242.00 | EXPENDITURES | | | .00 |
| 271.30 | FUND BALANCE-UNRESERVED | | | 1,253.86- |
| | TOTAL ASSETS | 2.17 | 2.17- | 1,253.86 |
| | TOTAL LIABILITIES | | | 1,253.86- |
| | FUND TOTAL | 2.17 | 2.17- | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 51

FUND 630 CIR CLK OPERATION & ADMIN

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * | | ENDING BALANCE |
|-------------------------------|---------------------------|-------------------|---------|----------------|
| | | DEBITS | CREDITS | |
| ASSETS AND OTHER DEBITS | | | | |
| 101.00 | CASH | 544.20 | | 3,447.88 |
| 131.02 | DUE FROM CIRCUIT CLK FUND | | | .00 |
| 131.10 | DUE FROM OTHER FUNDS | | | .00 |
| 171.00 | ESTIMATED REVENUES | | | .00 |
| 172.00 | REVENUES | | 544.20- | 2,490.29- |
| LIABILITIES AND OTHER CREDITS | | | | |
| 207.10 | DUE TO ACCT PAYABLE FUND | | | .00 |
| 207.50 | DUE TO OTHER FUNDS | | | .00 |
| 241.00 | APPROPRIATIONS | | | .00 |
| 242.00 | EXPENDITURES | | | .00 |
| 271.30 | FUND BALANCE-UNRESERVED | | | 957.59- |
| | TOTAL ASSETS | 544.20 | 544.20- | 957.59 |
| | TOTAL LIABILITIES | | | 957.59- |
| | FUND TOTAL | 544.20 | 544.20- | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 52

FUND 658 JAIL COMMISSARY

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * | | ENDING BALANCE |
|-------------------------------|--------------------------|-------------------|------------|----------------|
| | | DEBITS | CREDITS | |
| ASSETS AND OTHER DEBITS | | | | |
| 101.00 | CASH | 2,717.67 | 1,332.55- | 265,398.61 |
| 102.20 | ADVANCES | 84.00 | 84.00- | .00 |
| 115.10 | INTEREST RECEIVABLE | | | .00 |
| 115.20 | OTHER REVENUE RECEIVABLE | | | .00 |
| 131.10 | DUE FROM OTHER FUNDS | | | .00 |
| 171.00 | ESTIMATED REVENUES | | | 99,000.00 |
| 172.00 | REVENUES | | 2,633.67- | 14,065.08- |
| 172.10 | EXPENDITURE REFUNDS | | | .00 |
| LIABILITIES AND OTHER CREDITS | | | | |
| 203.00 | ACCOUNTS PAYABLE | | | .00 |
| 207.10 | DUE TO ACCT PAYABLE FUND | 1,248.55 | 1,248.55- | .00 |
| 207.50 | DUE TO OTHER FUNDS | | | .00 |
| 241.00 | APPROPRIATIONS | | | 79,870.00- |
| 242.00 | EXPENDITURES | 1,248.55 | | 5,552.21 |
| 243.00 | ENCUMBRANCES | 6,530.35 | | 6,530.35 |
| 244.00 | RESERVE FOR ENCUMBRANCES | | 6,530.35- | 6,530.35- |
| 271.30 | FUND BALANCE-UNRESERVED | | | 276,015.74- |
| | TOTAL ASSETS | 2,801.67 | 4,050.22- | 350,333.53 |
| | TOTAL LIABILITIES | 9,027.45 | 7,778.90- | 350,333.53- |
| | FUND TOTAL | 11,829.12 | 11,829.12- | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 53

FUND 659 ARRESTEE'S MEDICAL COSTS

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * | | ENDING BALANCE |
|-------------------------------|---------------------------|-------------------|-----------|----------------|
| | | DEBITS | CREDITS | |
| ASSETS AND OTHER DEBITS | | | | |
| 101.00 | CASH | 2,887.06 | | 86,277.03 |
| 115.10 | INTEREST RECEIVABLE | | | .00 |
| 131.02 | DUE FROM CIRCUIT CLK FUND | | | .00 |
| 131.10 | DUE FROM OTHER FUNDS | | | .00 |
| 171.00 | ESTIMATED REVENUES | | | 35,000.00 |
| 172.00 | REVENUES | | 2,887.06- | 14,041.14- |
| 172.10 | EXPENDITURE REFUNDS | | | .00 |
| LIABILITIES AND OTHER CREDITS | | | | |
| 203.00 | ACCOUNTS PAYABLE | | | .00 |
| 207.10 | DUE TO ACCT PAYABLE FUND | | | .00 |
| 207.50 | DUE TO OTHER FUNDS | | | .00 |
| 241.00 | APPROPRIATIONS | | | 22,200.00- |
| 242.00 | EXPENDITURES | | | .00 |
| 271.30 | FUND BALANCE-UNRESERVED | | | 85,035.89- |
| | TOTAL ASSETS | 2,887.06 | 2,887.06- | 107,235.89 |
| | TOTAL LIABILITIES | | | 107,235.89- |
| | FUND TOTAL | 2,887.06 | 2,887.06- | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 54

FUND 667 PROPERTY CONDEMNATIONS

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * | | ENDING BALANCE |
|-------------------------------|---------------------------|-------------------|---------|----------------|
| | | DEBITS | CREDITS | |
| ASSETS AND OTHER DEBITS | | | | |
| 101.00 | CASH | 56.71 | | 32,156.20 |
| 102.20 | ADVANCES | | | .00 |
| 115.10 | INTEREST RECEIVABLE | | | .00 |
| 131.10 | DUE FROM OTHER FUNDS | | | .00 |
| 151.00 | TERM INVESTMENTS | | | .00 |
| 172.00 | REVENUES | | 56.71- | 3,636.39- |
| LIABILITIES AND OTHER CREDITS | | | | |
| 207.50 | DUE TO OTHER FUNDS | | | .00 |
| 208.50 | DUE TO OTHERS (NON-GOVT) | | | 37,699.81- |
| 242.40 | AGENCY FUND DISBURSEMENTS | | | 9,180.00 |
| | TOTAL ASSETS | 56.71 | 56.71- | 28,519.81 |
| | TOTAL LIABILITIES | | | 28,519.81- |
| | FUND TOTAL | 56.71 | 56.71- | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 55

FUND 670 COUNTY CLK AUTOMATION FND

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * | | ENDING BALANCE |
|-------------------------------|--------------------------|-------------------|------------|----------------|
| | | DEBITS | CREDITS | |
| ASSETS AND OTHER DEBITS | | | | |
| 101.00 | CASH | 2,864.68 | 3,244.34- | 96,734.14 |
| 102.20 | ADVANCES | | | .00 |
| 115.10 | INTEREST RECEIVABLE | | | .00 |
| 131.03 | DUE FROM COUNTY CLK FUND | | | .00 |
| 171.00 | ESTIMATED REVENUES | | | 26,000.00 |
| 172.00 | REVENUES | | 2,864.68- | 13,153.01- |
| LIABILITIES AND OTHER CREDITS | | | | |
| 203.00 | ACCOUNTS PAYABLE | | | .00 |
| 204.00 | SALARIES & WAGES PAYABLE | | | .00 |
| 207.10 | DUE TO ACCT PAYABLE FUND | 2,186.02 | 2,186.02- | .00 |
| 207.20 | DUE TO PAYROLL FUND | 1,058.32 | 1,058.32- | .00 |
| 207.50 | DUE TO OTHER FUNDS | | | .00 |
| 241.00 | APPROPRIATIONS | | | 56,965.00- |
| 242.00 | EXPENDITURES | 3,244.34 | | 10,945.60 |
| 243.00 | ENCUMBRANCES | 5,550.69 | | 5,550.69 |
| 244.00 | RESERVE FOR ENCUMBRANCES | | 5,550.69- | 5,550.69- |
| 271.30 | FUND BALANCE-UNRESERVED | | | 63,561.73- |
| | TOTAL ASSETS | 2,864.68 | 6,109.02- | 109,581.13 |
| | TOTAL LIABILITIES | 12,039.37 | 8,795.03- | 109,581.13- |
| | FUND TOTAL | 14,904.05 | 14,904.05- | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 56

FUND 671 COURT DOCUMENT STORAGE FD

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * DEBITS | CREDITS | ENDING BALANCE |
|-------------------------------|---------------------------|-----------------------------|------------|----------------|
| ASSETS AND OTHER DEBITS | | | | |
| 101.00 | CASH | 14,932.76 | 9,847.44- | 309,826.49 |
| 115.10 | INTEREST RECEIVABLE | | | .00 |
| 131.02 | DUE FROM CIRCUIT CLK FUND | | | .00 |
| 131.10 | DUE FROM OTHER FUNDS | | | .00 |
| 151.00 | TERM INVESTMENTS | | | 325,000.00 |
| 171.00 | ESTIMATED REVENUES | | | 213,000.00 |
| 172.00 | REVENUES | | 14,932.76- | 76,280.27- |
| LIABILITIES AND OTHER CREDITS | | | | |
| 203.00 | ACCOUNTS PAYABLE | | | .00 |
| 204.00 | SALARIES & WAGES PAYABLE | | | .00 |
| 207.10 | DUE TO ACCT PAYABLE FUND | 4,326.44 | 4,326.44- | .00 |
| 207.20 | DUE TO PAYROLL FUND | 5,521.00 | 5,521.00- | .00 |
| 207.50 | DUE TO OTHER FUNDS | | | .00 |
| 241.00 | APPROPRIATIONS | | | 456,751.00- |
| 242.00 | EXPENDITURES | 9,847.44 | | 111,851.57 |
| 243.00 | ENCUMBRANCES | | | .00 |
| 244.00 | RESERVE FOR ENCUMBRANCES | | | .00 |
| 271.30 | FUND BALANCE-UNRESERVED | | | 426,646.79- |
| | TOTAL ASSETS | 14,932.76 | 24,780.20- | 771,546.22 |
| | TOTAL LIABILITIES | 19,694.88 | 9,847.44- | 771,546.22- |
| | FUND TOTAL | 34,627.64 | 34,627.64- | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 57

FUND 672 CRT SERV DRUG FORFEITURES

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * | | ENDING BALANCE |
|-------------------------------|--------------------------|-------------------|---------|----------------|
| | | DEBITS | CREDITS | |
| ASSETS AND OTHER DEBITS | | | | |
| 101.00 | CASH | 3.33 | | 1,948.26 |
| 115.10 | INTEREST RECEIVABLE | | | .00 |
| 131.10 | DUE FROM OTHER FUNDS | | | .00 |
| 171.00 | ESTIMATED REVENUES | | | 60.00 |
| 172.00 | REVENUES | | 3.33- | 21.97- |
| LIABILITIES AND OTHER CREDITS | | | | |
| 203.00 | ACCOUNTS PAYABLE | | | .00 |
| 207.10 | DUE TO ACCT PAYABLE FUND | | | .00 |
| 207.50 | DUE TO OTHER FUNDS | | | .00 |
| 241.00 | APPROPRIATIONS | | | 2,480.00- |
| 242.00 | EXPENDITURES | | | .00 |
| 271.30 | FUND BALANCE-UNRESERVED | | | 493.71 |
| | TOTAL ASSETS | 3.33 | 3.33- | 1,986.29 |
| | TOTAL LIABILITIES | | | 1,986.29- |
| | FUND TOTAL | 3.33 | 3.33- | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 58

FUND 675 VICTIM ADVOCACY GRT-ICJIA

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * | | ENDING BALANCE |
|-------------------------------|--------------------------|-------------------|------------|----------------|
| | | DEBITS | CREDITS | |
| ASSETS AND OTHER DEBITS | | | | |
| 101.00 | CASH | 9,958.80 | 3,229.60- | 1,896.22 |
| 102.20 | ADVANCES | | | .00 |
| 102.30 | PAYROLL ADVANCES | | | .00 |
| 115.10 | INTEREST RECEIVABLE | | | .00 |
| 131.10 | DUE FROM OTHER FUNDS | | | .00 |
| 132.00 | DUE FROM OTHER GOV UNITS | | | .00 |
| 171.00 | ESTIMATED REVENUES | | | 43,077.00 |
| 172.00 | REVENUES | | 9,958.80- | 19,221.94- |
| LIABILITIES AND OTHER CREDITS | | | | |
| 204.00 | SALARIES & WAGES PAYABLE | | | .00 |
| 207.10 | DUE TO ACCT PAYABLE FUND | | | .00 |
| 207.20 | DUE TO PAYROLL FUND | 3,229.60 | 3,229.60- | .00 |
| 207.50 | DUE TO OTHER FUNDS | | | .00 |
| 241.00 | APPROPRIATIONS | | | 42,394.00- |
| 242.00 | EXPENDITURES | 3,229.60 | | 19,627.60 |
| 243.00 | ENCUMBRANCES | | | .00 |
| 244.00 | RESERVE FOR ENCUMBRANCES | | | .00 |
| 271.30 | FUND BALANCE-UNRESERVED | | | 2,984.88- |
| | TOTAL ASSETS | 9,958.80 | 13,188.40- | 25,751.28 |
| | TOTAL LIABILITIES | 6,459.20 | 3,229.60- | 25,751.28- |
| | FUND TOTAL | 16,418.00 | 16,418.00- | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 59

FUND 676 SOLID WASTE MANAGEMENT

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * | | ENDING BALANCE |
|-------------------------------|--------------------------|-------------------|---------|----------------|
| | | DEBITS | CREDITS | |
| ASSETS AND OTHER DEBITS | | | | |
| 101.00 | CASH | 357.10 | 168.55- | 74,606.25 |
| 102.20 | ADVANCES | | | .00 |
| 115.10 | INTEREST RECEIVABLE | | | .00 |
| 131.10 | DUE FROM OTHER FUNDS | | | .00 |
| 151.00 | TERM INVESTMENTS | | | .00 |
| 171.00 | ESTIMATED REVENUES | | | 4,336.00 |
| 172.00 | REVENUES | | 357.10- | 2,543.52- |
| LIABILITIES AND OTHER CREDITS | | | | |
| 203.00 | ACCOUNTS PAYABLE | | | .00 |
| 207.10 | DUE TO ACCT PAYABLE FUND | 168.55 | 168.55- | .00 |
| 207.50 | DUE TO OTHER FUNDS | | | .00 |
| 241.00 | APPROPRIATIONS | | | 6,111.00- |
| 242.00 | EXPENDITURES | 168.55 | | 243.55 |
| 271.30 | FUND BALANCE-UNRESERVED | | | 70,531.28- |
| | TOTAL ASSETS | 357.10 | 525.65- | 76,398.73 |
| | TOTAL LIABILITIES | 337.10 | 168.55- | 76,398.73- |
| | FUND TOTAL | 694.20 | 694.20- | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 60

FUND 677 JUV INTERVENTION SERVICES

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * | | ENDING BALANCE |
|-------------------------------|--------------------------|-------------------|-----------|----------------|
| | | DEBITS | CREDITS | |
| ASSETS AND OTHER DEBITS | | | | |
| 101.00 | CASH | 39.00 | 825.35- | 21,998.46 |
| 102.20 | ADVANCES | | | .00 |
| 115.10 | INTEREST RECEIVABLE | | | .00 |
| 115.20 | OTHER REVENUE RECEIVABLE | | | .00 |
| 131.10 | DUE FROM OTHER FUNDS | | | .00 |
| 171.00 | ESTIMATED REVENUES | | | 500.00 |
| 172.00 | REVENUES | | 39.00- | 258.03- |
| 172.10 | EXPENDITURE REFUNDS | | | .00 |
| LIABILITIES AND OTHER CREDITS | | | | |
| 203.00 | ACCOUNTS PAYABLE | | | .00 |
| 207.10 | DUE TO ACCT PAYABLE FUND | 825.35 | 825.35- | .00 |
| 207.50 | DUE TO OTHER FUNDS | | | .00 |
| 241.00 | APPROPRIATIONS | | | 5,000.00- |
| 242.00 | EXPENDITURES | 825.35 | | 880.45 |
| 243.00 | ENCUMBRANCES | | | .00 |
| 244.00 | RESERVE FOR ENCUMBRANCES | | | .00 |
| 271.30 | FUND BALANCE-UNRESERVED | | | 18,120.88- |
| | TOTAL ASSETS | 39.00 | 864.35- | 22,240.43 |
| | TOTAL LIABILITIES | 1,650.70 | 825.35- | 22,240.43- |
| | FUND TOTAL | 1,689.70 | 1,689.70- | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 61

FUND 679 CHILD ADVOCACY CENTER

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * | | ENDING BALANCE |
|-------------------------------|--------------------------|-------------------|------------|----------------|
| | | DEBITS | CREDITS | |
| ASSETS AND OTHER DEBITS | | | | |
| 101.00 | CASH | 30,032.54 | 21,145.33- | 26,507.96 |
| 102.20 | ADVANCES | | 540.00- | 2,250.00 |
| 102.30 | PAYROLL ADVANCES | | | .00 |
| 115.10 | INTEREST RECEIVABLE | | | .00 |
| 115.20 | OTHER REVENUE RECEIVABLE | | | .00 |
| 131.10 | DUE FROM OTHER FUNDS | | | .00 |
| 132.00 | DUE FROM OTHER GOV UNITS | | | .00 |
| 171.00 | ESTIMATED REVENUES | | | 217,199.00 |
| 172.00 | REVENUES | | 29,492.54- | 105,337.19- |
| 172.10 | EXPENDITURE REFUNDS | | | .00 |
| LIABILITIES AND OTHER CREDITS | | | | |
| 203.00 | ACCOUNTS PAYABLE | | | .00 |
| 204.00 | SALARIES & WAGES PAYABLE | | | .00 |
| 207.10 | DUE TO ACCT PAYABLE FUND | 14,935.16 | 14,935.16- | .00 |
| 207.20 | DUE TO PAYROLL FUND | 6,210.17 | 6,210.17- | .00 |
| 207.50 | DUE TO OTHER FUNDS | | | .00 |
| 241.00 | APPROPRIATIONS | | | 223,008.00- |
| 242.00 | EXPENDITURES | 21,145.33 | | 92,249.02 |
| 243.00 | ENCUMBRANCES | | | .00 |
| 244.00 | RESERVE FOR ENCUMBRANCES | | | .00 |
| 271.30 | FUND BALANCE-UNRESERVED | | | 9,860.79- |
| | TOTAL ASSETS | 30,032.54 | 51,177.87- | 140,619.77 |
| | TOTAL LIABILITIES | 42,290.66 | 21,145.33- | 140,619.77- |
| | FUND TOTAL | 72,323.20 | 72,323.20- | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 62

FUND 681 JUV INF SHARING SYS GRANT

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * | | ENDING BALANCE |
|-------------------------------|--------------------------|-------------------|-----------|----------------|
| | | DEBITS | CREDITS | |
| ASSETS AND OTHER DEBITS | | | | |
| 101.00 | CASH | 4,690.58 | 4,088.23- | 3,042.57- |
| 102.20 | ADVANCES | | 4,115.23- | .00 |
| 115.10 | INTEREST RECEIVABLE | | | .00 |
| 132.00 | DUE FROM OTHER GOV UNITS | | | .00 |
| 171.00 | ESTIMATED REVENUES | | | 14,000.00 |
| 172.00 | REVENUES | | 575.35- | 4,584.43- |
| LIABILITIES AND OTHER CREDITS | | | | |
| 203.00 | ACCOUNTS PAYABLE | | | .00 |
| 207.10 | DUE TO ACCT PAYABLE FUND | 4,088.23 | 4,088.23- | .00 |
| 207.50 | DUE TO OTHER FUNDS | | | .00 |
| 241.00 | APPROPRIATIONS | | | 14,000.00- |
| 242.00 | EXPENDITURES | 4,088.23 | | 10,450.33 |
| 243.00 | ENCUMBRANCES | 4,512.24- | | .00 |
| 244.00 | RESERVE FOR ENCUMBRANCES | | 4,512.24 | .00 |
| 271.30 | FUND BALANCE-UNRESERVED | | | 2,823.33- |
| | TOTAL ASSETS | 4,690.58 | 8,778.81- | 6,373.00 |
| | TOTAL LIABILITIES | 3,664.22 | 424.01 | 6,373.00- |
| | FUND TOTAL | 8,354.80 | 8,354.80- | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 63

FUND 685 DRUG COURTS PROGRAM GRANT

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * | | ENDING BALANCE |
|-------------------------------|--------------------------|-------------------|------------|----------------|
| | | DEBITS | CREDITS | |
| ASSETS AND OTHER DEBITS | | | | |
| 101.00 | CASH | 22,106.67 | 23,261.33- | 3,567.84- |
| 102.20 | ADVANCES | | | .00 |
| 131.10 | DUE FROM OTHER FUNDS | | | .00 |
| 171.00 | ESTIMATED REVENUES | | | 82,648.00 |
| 172.00 | REVENUES | | 6,598.67- | 39,134.26- |
| LIABILITIES AND OTHER CREDITS | | | | |
| 207.10 | DUE TO ACCT PAYABLE FUND | 7,753.33 | 7,753.33- | .00 |
| 207.50 | DUE TO OTHER FUNDS | | | .00 |
| 241.00 | APPROPRIATIONS | | | 90,770.00- |
| 242.00 | EXPENDITURES | 7,753.33 | | 42,773.13 |
| 271.30 | FUND BALANCE-UNRESERVED | | | 8,050.97 |
| | TOTAL ASSETS | 22,106.67 | 29,860.00- | 39,945.90 |
| | TOTAL LIABILITIES | 15,506.66 | 7,753.33- | 39,945.90- |
| | FUND TOTAL | 37,613.33 | 37,613.33- | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 64

FUND 699 GARNISHMENTS

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * | | ENDING BALANCE |
|-------------------------------|---------------------------|-------------------|------------|----------------|
| | | DEBITS | CREDITS | |
| ASSETS AND OTHER DEBITS | | | | |
| 101.00 | CASH | 8,630.78 | 8,630.53- | 13.93 |
| 102.20 | ADVANCES | | | .00 |
| 115.10 | INTEREST RECEIVABLE | | | .00 |
| 115.20 | OTHER REVENUE RECEIVABLE | | | .00 |
| 131.10 | DUE FROM OTHER FUNDS | | | .00 |
| 172.00 | REVENUES | | 8,630.78- | 58,241.33- |
| LIABILITIES AND OTHER CREDITS | | | | |
| 207.50 | DUE TO OTHER FUNDS | | | .00 |
| 208.50 | DUE TO OTHERS (NON-GOVT) | | | 1,688.93- |
| 242.40 | AGENCY FUND DISBURSEMENTS | 8,630.53 | | 59,916.33 |
| | TOTAL ASSETS | 8,630.78 | 17,261.31- | 58,227.40- |
| | TOTAL LIABILITIES | 8,630.53 | | 58,227.40 |
| | FUND TOTAL | 17,261.31 | 17,261.31- | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 65

FUND 800 GENERAL FIXED ASSETS

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * | | ENDING BALANCE |
|-------------------------------|----------------------------|-------------------|---------|----------------|
| | | DEBITS | CREDITS | |
| ASSETS AND OTHER DEBITS | | | | |
| 161.00 | LAND | | | .00 |
| 162.05 | BROOKENS ADMIN BUILDING | | | .00 |
| 162.10 | COURTHOUSE | | | .00 |
| 162.11 | COURTS FACILITY, NEW 2002 | | | .00 |
| 162.20 | OLD JAIL-COURTHOUSE ANNEX | | | .00 |
| 162.25 | BENNETT STREET BUILDING | | | .00 |
| 162.30 | EMERG OPER CTR, 1905 MAIN | | | .00 |
| 162.35 | HWY MAINT BLDG 1969 SOUTH | | | .00 |
| 162.36 | HWY MAINT BLDG 1981 NORTH | | | .00 |
| 162.37 | HWY SALT STORAGE BLDG | | | .00 |
| 162.38 | HIGHWAY SALT DOME | | | .00 |
| 162.40 | 1601 E MAIN ST, FORMER YDC | | | .00 |
| 162.41 | JUVENILE DETENTN CTR 2000 | | | .00 |
| 162.45 | HWY/ELECTN SUP BLOCK BLDG | | | .00 |
| 162.46 | ANIM SERV FAC, 210 BARTELL | | | .00 |
| 162.70 | CORRECTIONAL CTR, MAIN ST | | | .00 |
| 162.71 | SATELLITE JAIL, LIERMAN | | | .00 |
| 162.80 | ELLIOTT BUILDING | | | .00 |
| 163.00 | LAND IMPROVEMENTS | | | .00 |
| 164.00 | EQUIPMENT | | | .00 |
| 165.05 | CONST IN PROG-BUILDINGS | | | .00 |
| 165.10 | CONST IN PROG-INFRASTRUCT | | | .00 |
| 166.05 | INFRASTRUCTURE - BRIDGES | | | .00 |
| 166.10 | INFRASTRUCTURE - ROADS | | | .00 |
| LIABILITIES AND OTHER CREDITS | | | | |
| 281.10 | CAPITAL PROJECTS FUNDS | | | .00 |
| 281.20 | GENERAL FUND REVENUES | | | .00 |
| 281.30 | SPECIAL REVENUE FUNDS | | | .00 |
| 281.40 | GIFTS | | | .00 |
| | TOTAL ASSETS | | | .00 |
| | TOTAL LIABILITIES | | | .00 |
| | FUND TOTAL | | | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 66

FUND 810 GENERAL LONG-TERM DEBT

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * | | ENDING BALANCE |
|-------------------------------|---------------------------|-------------------|---------|----------------|
| | | DEBITS | CREDITS | |
| ASSETS AND OTHER DEBITS | | | | |
| 181.00 | AMT AVAIL-DEBT SERV FUNDS | | | .00 |
| 182.00 | AMT TO RETIRE GEN LT DEBT | | | .00 |
| LIABILITIES AND OTHER CREDITS | | | | |
| 251.10 | OBLIG UNDER CAPITAL LEASE | | | .00 |
| 251.20 | ACCR COMPENSATED ABSENCES | | | .00 |
| 251.30 | ESTIMATED CLAIMS PAYABLE | | | .00 |
| 251.40 | GEN OBLIGATION BONDS PAY | | | .00 |
| 251.50 | INTERGOVTL LOANS PAYABLE | | | .00 |
| | TOTAL ASSETS | | | .00 |
| | TOTAL LIABILITIES | | | .00 |
| | FUND TOTAL | | | .00 |

CHAMPAIGN COUNTY

BALANCE SHEET

PERIOD ENDING 5/31/08

PAGE 67

FUND 850 GEOG INF SYS JOINT VENTUR

| ACCOUNT NO. | ACCOUNT DESCRIPTION | * MONTH-TO-DATE * DEBITS | * MONTH-TO-DATE * CREDITS | ENDING BALANCE |
|-------------------------------|--------------------------|-----------------------------|------------------------------|----------------|
| ASSETS AND OTHER DEBITS | | | | |
| 101.00 | CASH | 82,770.04 | 26,540.26- | 126,782.53 |
| 102.20 | ADVANCES | | | .00 |
| 102.30 | PAYROLL ADVANCES | | | .00 |
| 115.10 | INTEREST RECEIVABLE | | | .00 |
| 115.20 | OTHER REVENUE RECEIVABLE | | | .00 |
| 131.10 | DUE FROM OTHER FUNDS | | | .00 |
| 132.00 | DUE FROM OTHER GOV UNITS | | | .00 |
| 171.00 | ESTIMATED REVENUES | | | 542,638.00 |
| 172.00 | REVENUES | | 82,770.04- | 224,896.55- |
| 172.10 | EXPENDITURE REFUNDS | | | .00 |
| LIABILITIES AND OTHER CREDITS | | | | |
| 203.00 | ACCOUNTS PAYABLE | | | .00 |
| 204.00 | SALARIES & WAGES PAYABLE | | | .00 |
| 207.10 | DUE TO ACCT PAYABLE FUND | 10,190.47 | 10,190.47- | .00 |
| 207.20 | DUE TO PAYROLL FUND | 16,349.79 | 16,349.79- | .00 |
| 207.50 | DUE TO OTHER FUNDS | | | .00 |
| 241.00 | APPROPRIATIONS | | | 645,803.00- |
| 242.00 | EXPENDITURES | 26,540.26 | | 161,406.68 |
| 243.00 | ENCUMBRANCES | | | 19,500.00 |
| 244.00 | RESERVE FOR ENCUMBRANCES | | | 19,500.00- |
| 271.30 | FUND BALANCE-UNRESERVED | | | 39,872.34 |
| | TOTAL ASSETS | 82,770.04 | 109,310.30- | 444,523.98 |
| | TOTAL LIABILITIES | 53,080.52 | 26,540.26- | 444,523.98- |
| | FUND TOTAL | 135,850.56 | 135,850.56- | .00 |