

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.

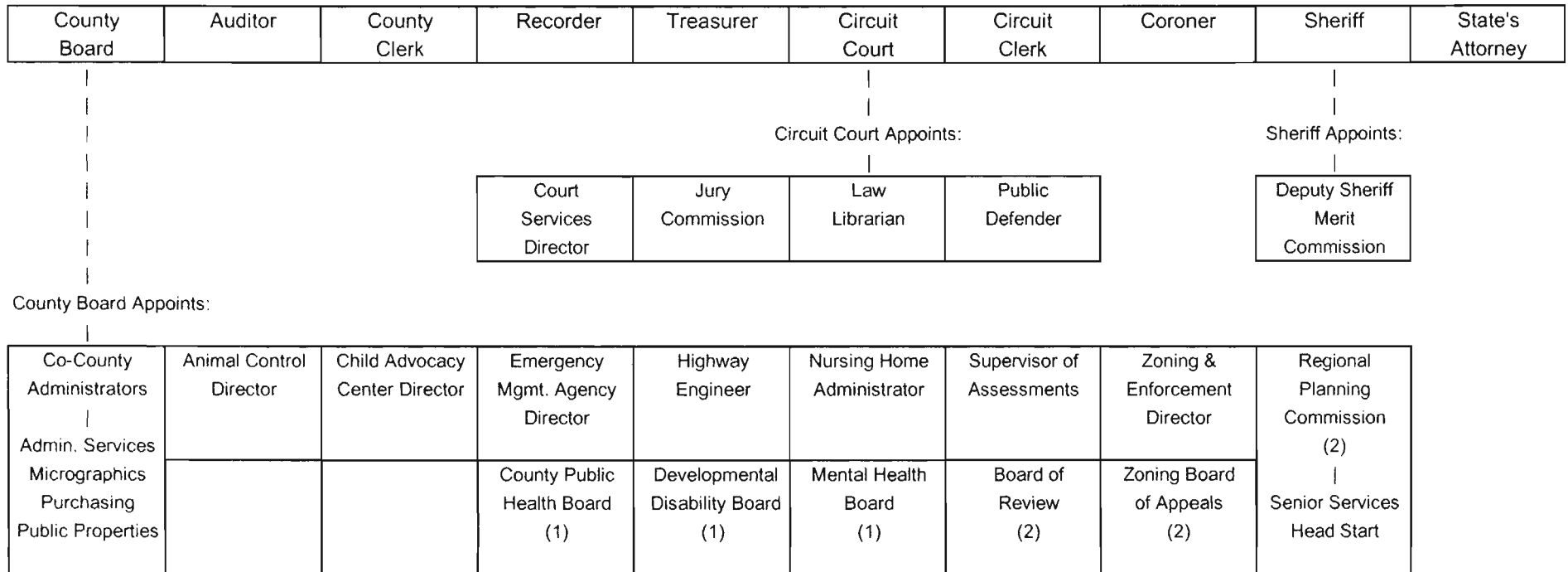
Respectfully submitted,

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.