

INDIVIDUAL FUND
STATEMENTS AND SCHEDULES

GENERAL CORPORATE FUND

Purpose: The General Corporate Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2008 and 2007

	2008	2007
<u>ASSETS</u>		
Cash	\$956,291	\$2,034,957
Investments	309,000	225,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	7,862,369	7,220,790
Intergovernmental	1,265,640	1,412,199
Accrued Interest	3,328	4,762
Other	31,925	34,608
Due From Other Funds	1,590,823	1,474,656
Inventories	24,015	25,970
Resident Trust Accounts	9,970	12,704
Total Assets	12,053,361	12,445,646
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	802,641	874,236
Accounts Payable	759,240	772,844
Intergovernmental Payable	0	0
Due To Other Funds	208,238	239,514
Funds Held For Others	9,970	12,704
Deferred Revenues	7,875,518	7,233,848
Total Liabilities	9,655,607	9,133,146
 FUND BALANCE:		
Reserved for Debt Service	260,394	258,397
Unreserved, Undesignated	2,137,360	3,054,103
Total Fund Balance	2,397,754	3,312,500
Total Liabilities and Fund Balance	12,053,361	12,445,646

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--ALL DEPARTMENTS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$7,922,987	\$7,922,987	\$7,805,525	\$7,805,525	\$7,488,334
Hotel / Motel Tax	29,916	29,916	13,393	13,393	6,743
County Auto Rental Tax	17,570	17,570	21,530	21,530	19,633
Intergovernmental Revenue	14,391,489	14,391,489	14,847,448	14,613,035	13,470,240
Fines & Forfeitures	887,348	887,348	1,074,500	1,074,500	1,143,196
Licenses & Permits	1,278,569	1,278,569	1,703,902	1,703,902	1,485,775
Charges for Services	3,893,681	3,893,681	4,296,913	4,292,603	4,248,326
Investment Earnings	159,476	159,476	277,300	277,300	245,154
Miscellaneous	2,777,212	2,777,212	2,733,274	2,522,071	1,584,376
Total Revenues	31,358,248	31,358,248	32,773,785	32,323,859	29,691,777
EXPENDITURES:					
Current:					
Salaries	20,113,312	20,130,548	20,401,574	20,308,373	18,794,457
Fringe Benefits	2,256,710	2,264,138	2,277,301	2,162,479	2,042,646
Commodities	2,103,684	2,127,603	2,357,009	2,176,110	2,185,145
Services	6,271,891	6,354,320	6,671,063	6,190,247	6,188,055
Capital Outlay	3,232,352	3,232,352	3,364,346	2,123,240	408,671
Debt Service:					
Principal Retirement	192,500	192,500	192,500	140,000	103,860
Interest & Fiscal Charges	166,306	166,306	168,772	159,893	138,302
Total Expenditures	34,336,755	34,467,767	35,432,565	33,260,342	29,861,136
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,978,507)	(3,109,519)	(2,658,780)	(936,483)	(169,359)
OTHER FINANCING SOURCES (USES):					
Transfers In	2,328,516	2,459,528	1,402,305	1,327,423	1,298,488
Transfers Out	(264,755)	(264,755)	(353,757)	(390,940)	(788,804)
Net Other Financing Sources (Uses)	2,063,761	2,194,773	1,048,548	936,483	509,684
NET CHANGE IN FUND BALANCE	(914,746)	(914,746)	(1,610,232)	0	340,325
FUND BALANCE--Beginning of Year	3,312,500	3,312,500	3,312,500	3,312,500	2,972,175
FUND BALANCE--End of Year	2,397,754	2,397,754	1,702,268	3,312,500	3,312,500
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance		2,397,754			

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--COUNTY BOARD DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	5,000	5,000	0	0	0
Licenses & Permits	34,844	34,844	40,000	40,000	40,155
Charges for Services	452	452	1,000	1,000	595
Investment Earnings	0	0	0	0	0
Miscellaneous	254,894	254,894	243,500	243,500	253,381
Total Revenues	295,190	295,190	284,500	284,500	294,131
EXPENDITURES:					
General Government:					
Salaries	256,066	265,937	286,686	286,686	246,663
Fringe Benefits	4,101	4,101	4,400	4,400	4,354
Commodities	2,386	2,386	2,388	1,400	2,070
Services	52,955	52,955	59,793	55,781	46,299
Capital Outlay	0	0	0	0	0
Total Expenditures	315,508	325,379	353,267	348,267	299,386
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(20,318)	(30,189)	(68,767)	(63,767)	(5,255)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	9,871	9,718	9,718	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	9,871	9,718	9,718	0
NET CHANGE IN FUND BALANCE	(20,318)	(20,318)	(59,049)	(54,049)	(5,255)

COUNTY OF CHAMPAIGN, ILLINOIS
GENERAL CORPORATE FUND--DEBT SERVICE DEPARTMENT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	109,334	109,334	311,787	311,787	317,520
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	109,334	109,334	311,787	311,787	317,520
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Debt Service:					
Principal Retirement	140,000	140,000	140,000	140,000	0
Interest & Fiscal Charges	166,306	166,306	168,772	159,893	138,253
Total Expenditures	306,306	306,306	308,772	299,893	138,253
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(196,972)	(196,972)	3,015	11,894	179,267
OTHER FINANCING SOURCES (USES):					
Transfers In	299,893	299,893	0	0	0
Transfers Out	(100,924)	(100,924)	(100,925)	0	0
Net Other Financing Sources (Uses)	198,969	198,969	(100,925)	0	0
NET CHANGE IN FUND BALANCE	1,997	1,997	(97,910)	11,894	179,267

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--ADMINISTRATIVE SERVICES DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	9,481	9,481	18,800	18,800	11,490
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	38,531	38,531	45,000	45,000	43,055
Investment Earnings	0	0	0	0	0
Miscellaneous	26,227	26,227	10,100	10,100	9,169
Total Revenues	74,239	74,239	73,900	73,900	63,714
EXPENDITURES:					
General Government:					
Salaries	857,193	864,558	890,674	818,345	772,631
Fringe Benefits	0	0	0	0	0
Commodities	315,757	329,745	340,117	283,748	325,227
Services	257,036	257,036	279,820	322,148	250,347
Capital Outlay	38,201	38,201	38,202	0	61,187
Total Expenditures	1,468,187	1,489,540	1,548,813	1,424,241	1,409,392
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,393,948)	(1,415,301)	(1,474,913)	(1,350,341)	(1,345,678)
OTHER FINANCING SOURCES (USES):					
Transfers In	46,624	67,977	100,451	100,451	45,433
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	46,624	67,977	100,451	100,451	45,433
NET CHANGE IN FUND BALANCE	(1,347,324)	(1,347,324)	(1,374,462)	(1,249,890)	(1,300,245)

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--COOPERATIVE EXTENSION SERVICE DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$424,173	\$424,173	\$423,623	\$423,623	\$399,523
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	424,173	424,173	423,623	423,623	399,523
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	408,246	408,246	423,623	423,623	399,314
Capital Outlay	0	0	0	0	0
Total Expenditures	408,246	408,246	423,623	423,623	399,314
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	15,927	15,927	0	0	209
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	15,927	15,927	0	0	209

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--COUNTY AUDITOR DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	79,091	79,091	96,000	96,000	89,245
Investment Earnings	0	0	0	0	0
Miscellaneous	4	4	0	0	103
Total Revenues	79,095	79,095	96,000	96,000	89,348
EXPENDITURES:					
General Government:					
Salaries	268,806	268,806	276,267	276,267	261,053
Fringe Benefits	0	0	0	0	0
Commodities	4,014	4,014	5,950	6,000	4,880
Services	4,187	4,187	5,048	4,946	6,241
Capital Outlay	0	0	0	0	0
Total Expenditures	277,007	277,007	287,265	287,213	272,174
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(197,912)	(197,912)	(191,265)	(191,213)	(182,826)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(197,912)	(197,912)	(191,265)	(191,213)	(182,826)

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--BOARD OF REVIEW DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	0	0	0	0	0
EXPENDITURES:					
General Government:					
Salaries	102,128	102,128	102,259	102,259	98,705
Fringe Benefits	0	0	0	0	0
Commodities	1,666	1,666	2,160	1,215	1,167
Services	6,845	6,845	11,157	12,060	8,749
Capital Outlay	0	0	0	0	0
Total Expenditures	110,639	110,639	115,576	115,534	108,621
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(110,639)	(110,639)	(115,576)	(115,534)	(108,621)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(110,639)	(110,639)	(115,576)	(115,534)	(108,621)

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--COUNTY CLERK DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	20,500	20,500	74,500	46,500	44,468
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	20,173	20,173	19,000	19,000	17,290
Charges for Services	175,972	175,972	182,000	182,000	175,420
Investment Earnings	1,545	1,545	1,800	1,800	1,790
Miscellaneous	115	115	0	0	1,100
Total Revenues	218,305	218,305	277,300	249,300	240,068
EXPENDITURES:					
General Government:					
Salaries	554,759	554,759	554,857	546,509	482,893
Fringe Benefits	0	0	0	0	0
Commodities	93,866	103,797	103,944	74,800	97,035
Services	284,402	343,602	343,684	253,050	175,474
Capital Outlay	1,777	1,777	1,777	4,000	9,536
Total Expenditures	934,804	1,003,935	1,004,262	878,359	764,938
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(716,499)	(785,630)	(726,962)	(629,059)	(524,870)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	69,131	74,882	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	69,131	74,882	0	0
NET CHANGE IN FUND BALANCE	(716,499)	(716,499)	(652,080)	(629,059)	(524,870)

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--RECORDER DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	6,500	6,500	6,500	6,500	6,500
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	1,162,457	1,162,457	1,587,302	1,587,302	1,362,598
Charges for Services	723,358	723,358	810,500	810,500	799,030
Investment Earnings	0	0	0	0	0
Miscellaneous	25,311	25,311	28,000	28,000	26,717
Total Revenues	1,917,626	1,917,626	2,432,302	2,432,302	2,194,845
EXPENDITURES:					
General Government:					
Salaries	136,164	136,164	165,444	165,444	152,817
Fringe Benefits	0	0	0	0	0
Commodities	843,799	843,799	1,004,035	1,004,300	953,744
Services	262,330	262,330	266,247	265,925	282,420
Capital Outlay	0	0	0	0	0
Total Expenditures	1,242,293	1,242,293	1,435,726	1,435,669	1,388,981
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	675,333	675,333	996,576	996,633	805,864
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	675,333	675,333	996,576	996,633	805,864

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--SUPERVISOR OF ASSESSMENTS DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	29,092	29,092	34,737	34,737	30,093
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	952	952	3,000	3,000	1,111
Total Revenues	30,044	30,044	37,737	37,737	31,204
EXPENDITURES:					
General Government:					
Salaries	314,677	314,677	323,503	323,503	328,169
Fringe Benefits	0	0	0	0	0
Commodities	7,592	7,592	8,250	4,500	5,782
Services	21,475	21,475	46,872	50,555	94,281
Capital Outlay	0	0	0	0	0
Total Expenditures	343,744	343,744	378,625	378,558	428,232
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(313,700)	(313,700)	(340,888)	(340,821)	(397,028)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	30,243
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	30,243
NET CHANGE IN FUND BALANCE	(313,700)	(313,700)	(340,888)	(340,821)	(366,785)

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--COUNTY TREASURER DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$692,418	\$692,418	\$522,000	\$522,000	\$557,970
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	32,699	32,699	34,500	34,500	30,615
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	3,668	3,668	7,000	7,000	7,300
Investment Earnings	43,167	43,167	50,000	50,000	77,112
Miscellaneous	0	0	0	0	40
Total Revenues	771,952	771,952	613,500	613,500	673,037
EXPENDITURES:					
General Government:					
Salaries	230,664	230,664	230,665	225,048	210,279
Fringe Benefits	0	0	0	0	0
Commodities	10,851	10,851	12,321	12,615	11,258
Services	6,632	6,632	7,354	7,003	6,535
Capital Outlay	0	0	0	0	0
Total Expenditures	248,147	248,147	250,340	244,666	228,072
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	523,805	523,805	363,160	368,834	444,965
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	523,805	523,805	363,160	368,834	444,965

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--PUBLIC PROPERTIES DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	1,282
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	16,822	16,822	19,553	19,553	8,118
Investment Earnings	0	0	0	0	0
Miscellaneous	2,413,063	2,413,063	2,393,427	2,193,971	1,253,917
Total Revenues	2,429,885	2,429,885	2,412,980	2,213,524	1,263,317
EXPENDITURES:					
General Government:					
Salaries	846,000	846,000	855,992	843,545	709,071
Fringe Benefits	0	0	0	0	0
Commodities	90,711	90,711	90,718	78,668	90,737
Services	1,917,293	1,917,293	1,976,080	1,523,387	1,717,916
Capital Outlay	2,839,437	2,839,437	2,956,199	1,904,240	204,087
Debt Service:					
Principal Retirement	52,500	52,500	52,500	0	52,500
Interest & Fiscal Charges	0	0	0	0	0
Total Expenditures	5,745,941	5,745,941	5,931,489	4,349,840	2,774,311
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,316,056)	(3,316,056)	(3,518,509)	(2,136,316)	(1,510,994)
OTHER FINANCING SOURCES (USES):					
Transfers In	1,712,057	1,712,057	631,484	631,484	631,484
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	1,712,057	1,712,057	631,484	631,484	631,484
NET CHANGE IN FUND BALANCE	(1,603,999)	(1,603,999)	(2,887,025)	(1,504,832)	(879,510)

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--REGIONAL OFFICE OF EDUCATION DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	0	0	0	0	0
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	213,351	213,351	224,616	224,616	200,528
Capital Outlay	0	0	0	0	0
Total Expenditures	213,351	213,351	224,616	224,616	200,528
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(213,351)	(213,351)	(224,616)	(224,616)	(200,528)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(213,351)	(213,351)	(224,616)	(224,616)	(200,528)

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--CIRCUIT CLERK DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	6,500	6,500	6,500	6,500	6,500
Fines & Forfeitures	6,647	6,647	8,000	8,000	16,617
Licenses & Permits	0	0	0	0	0
Charges for Services	1,851,138	1,851,138	2,035,000	2,035,000	2,040,851
Investment Earnings	83,954	83,954	113,500	113,500	124,715
Miscellaneous	30	30	0	0	394
Total Revenues	1,948,269	1,948,269	2,163,000	2,163,000	2,189,077
EXPENDITURES:					
Justice & Public Safety:					
Salaries	1,010,023	1,010,023	1,016,987	1,016,987	871,480
Fringe Benefits	0	0	0	0	0
Commodities	70,222	70,222	70,255	66,315	68,737
Services	28,935	28,935	29,285	40,537	45,199
Capital Outlay	7,450	7,450	7,701	0	0
Total Expenditures	1,116,630	1,116,630	1,124,228	1,123,839	985,416
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	831,639	831,639	1,038,772	1,039,161	1,203,661
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	831,639	831,639	1,038,772	1,039,161	1,203,661

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--CIRCUIT COURT DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	20,062	20,062	34,961	0	10,281
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	1,300	1,300	0	0	961
Total Revenues	21,362	21,362	34,961	0	11,242
EXPENDITURES:					
Justice & Public Safety:					
Salaries	547,096	547,096	547,097	546,085	457,964
Fringe Benefits	0	0	0	0	0
Commodities	20,147	20,147	20,150	18,339	19,354
Services	525,748	525,748	515,532	487,483	436,180
Capital Outlay	3,128	3,128	3,128	0	0
Total Expenditures	1,096,119	1,096,119	1,085,907	1,051,907	913,498
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,074,757)	(1,074,757)	(1,050,946)	(1,051,907)	(902,256)
OTHER FINANCING SOURCES (USES):					
Transfers In	4,194	4,194	10,000	10,000	10,000
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	4,194	4,194	10,000	10,000	10,000
NET CHANGE IN FUND BALANCE	(1,070,563)	(1,070,563)	(1,040,946)	(1,041,907)	(892,256)

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--JURY COMMISSION DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	0	0	0	0	0
EXPENDITURES:					
Justice & Public Safety:					
Salaries	24,779	24,779	32,972	32,972	23,987
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	24,779	24,779	32,972	32,972	23,987
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(24,779)	(24,779)	(32,972)	(32,972)	(23,987)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(24,779)	(24,779)	(32,972)	(32,972)	(23,987)

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--PUBLIC DEFENDER DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	87,947	87,947	97,800	92,997	124,838
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	14,394	14,394	20,000	20,000	18,116
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	102,341	102,341	117,800	112,997	142,954
EXPENDITURES:					
Justice & Public Safety:					
Salaries	1,001,600	1,001,600	1,006,859	999,655	939,757
Fringe Benefits	0	0	0	0	0
Commodities	10,429	10,429	10,945	10,247	10,714
Services	34,418	34,418	34,657	35,355	34,093
Capital Outlay	0	0	0	0	0
Total Expenditures	1,046,447	1,046,447	1,052,461	1,045,257	984,564
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(944,106)	(944,106)	(934,661)	(932,260)	(841,610)
OTHER FINANCING SOURCES (USES):					
Transfers In	2,568	2,568	2,400	2,400	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	2,568	2,568	2,400	2,400	0
NET CHANGE IN FUND BALANCE	(941,538)	(941,538)	(932,261)	(929,860)	(841,610)

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--SHERIFF DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	644,568	644,568	616,103	470,400	460,962
Fines & Forfeitures	18,648	18,648	9,000	9,000	14,098
Licenses & Permits	0	0	0	0	0
Charges for Services	240,681	240,681	250,450	250,450	248,203
Investment Earnings	0	0	0	0	0
Miscellaneous	22,693	22,693	20,656	10,500	19,618
Total Revenues	926,590	926,590	896,209	740,350	742,881
EXPENDITURES:					
Justice & Public Safety:					
Salaries	3,575,270	3,575,270	3,589,888	3,561,270	3,407,772
Fringe Benefits	0	0	0	0	0
Commodities	262,740	262,740	280,983	223,376	216,971
Services	385,444	385,444	391,236	443,624	397,516
Capital Outlay	306,440	306,440	307,690	210,000	109,321
Total Expenditures	4,529,894	4,529,894	4,569,797	4,438,270	4,131,580
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,603,304)	(3,603,304)	(3,673,588)	(3,697,920)	(3,388,699)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	250,000
Transfers Out	0	0	0	0	(1,088)
Net Other Financing Sources (Uses)	0	0	0	0	248,912
NET CHANGE IN FUND BALANCE	(3,603,304)	(3,603,304)	(3,673,588)	(3,697,920)	(3,139,787)

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--STATE'S ATTORNEY DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	204,092	204,092	276,009	268,356	289,403
Fines & Forfeitures	857,053	857,053	1,057,500	1,057,500	1,112,481
Licenses & Permits	0	0	0	0	0
Charges for Services	138,492	138,492	105,500	105,500	97,983
Investment Earnings	0	0	0	0	0
Miscellaneous	1,236	1,236	0	0	138
Total Revenues	1,200,873	1,200,873	1,439,009	1,431,356	1,500,005
EXPENDITURES:					
Justice & Public Safety:					
Salaries	2,099,884	2,099,884	2,103,649	2,095,645	1,955,985
Fringe Benefits	0	0	0	0	0
Commodities	47,052	47,052	47,464	34,545	40,815
Services	86,422	86,422	96,591	109,072	101,834
Capital Outlay	0	0	0	0	2,316
Total Expenditures	2,233,358	2,233,358	2,247,704	2,239,262	2,100,950
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,032,485)	(1,032,485)	(808,695)	(807,906)	(600,945)
OTHER FINANCING SOURCES (USES):					
Transfers In	81,391	81,391	76,008	76,008	68,509
Transfers Out	(6,768)	(6,768)	(7,500)	(7,500)	(6,345)
Net Other Financing Sources (Uses)	74,623	74,623	68,508	68,508	62,164
NET CHANGE IN FUND BALANCE	(957,862)	(957,862)	(740,187)	(739,398)	(538,781)

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--CORONER DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	8,544	8,544	8,500	8,500	6,500
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	17,023	17,023	15,810	11,500	11,914
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	25,567	25,567	24,310	20,000	18,414
EXPENDITURES:					
Justice & Public Safety:					
Salaries	237,323	237,323	237,323	232,809	216,680
Fringe Benefits	0	0	0	0	0
Commodities	16,322	16,322	16,351	17,500	21,587
Services	235,378	235,378	235,429	141,519	185,889
Capital Outlay	1,565	1,565	2,000	2,000	0
Total Expenditures	490,588	490,588	491,103	393,828	424,156
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(465,021)	(465,021)	(466,793)	(373,828)	(405,742)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(465,021)	(465,021)	(466,793)	(373,828)	(405,742)

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--EMERGENCY MANAGEMENT AGENCY DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	29,194	29,194	53,293	40,000	31,392
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	338	338	0	0	0
Total Revenues	29,532	29,532	53,293	40,000	31,392
EXPENDITURES:					
Justice & Public Safety:					
Salaries	97,781	97,781	104,698	100,109	90,874
Fringe Benefits	0	0	0	0	0
Commodities	6,128	6,128	7,887	5,800	5,065
Services	4,830	4,830	11,170	13,150	7,471
Capital Outlay	0	0	13,293	0	0
Total Expenditures	108,739	108,739	137,048	119,059	103,410
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(79,207)	(79,207)	(83,755)	(79,059)	(72,018)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(79,207)	(79,207)	(83,755)	(79,059)	(72,018)

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--JUVENILE DETENTION CENTER DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	977,009	977,009	1,065,720	1,065,720	740,524
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	10
Total Revenues	977,009	977,009	1,065,720	1,065,720	740,534
EXPENDITURES:					
Justice & Public Safety:					
Salaries	1,553,495	1,553,495	1,619,543	1,521,204	1,430,328
Fringe Benefits	0	0	0	0	0
Commodities	26,259	26,259	26,444	20,743	26,403
Services	128,085	128,085	129,586	133,505	128,875
Capital Outlay	3,215	3,215	3,215	0	0
Total Expenditures	1,711,054	1,711,054	1,778,788	1,675,452	1,585,606
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(734,045)	(734,045)	(713,068)	(609,732)	(845,072)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(734,045)	(734,045)	(713,068)	(609,732)	(845,072)

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--COURT SERVICES-PROBATION DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2008
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	495,248	495,248	652,684	652,684	390,970
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	522
Total Revenues	495,248	495,248	652,684	652,684	391,492
EXPENDITURES:					
Justice & Public Safety:					
Salaries	1,351,910	1,351,910	1,398,102	1,322,744	1,322,940
Fringe Benefits	0	0	0	0	0
Commodities	12,845	12,845	13,711	15,694	15,390
Services	10,035	10,035	10,924	14,850	14,511
Capital Outlay	1,195	1,195	1,195	0	0
Total Expenditures	1,375,985	1,375,985	1,423,932	1,353,288	1,352,841
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(880,737)	(880,737)	(771,248)	(700,604)	(961,349)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(880,737)	(880,737)	(771,248)	(700,604)	(961,349)

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--DEPUTY SHERIFF MERIT COMMISSION DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	0	0	0	0	0
EXPENDITURES:					
Justice & Public Safety:					
Salaries	405	405	2,000	2,000	315
Fringe Benefits	0	0	0	0	0
Commodities	894	894	2,801	4,449	4,448
Services	16,392	16,392	17,921	16,273	7,341
Capital Outlay	0	0	0	0	0
Total Expenditures	17,691	17,691	22,722	22,722	12,104
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(17,691)	(17,691)	(22,722)	(22,722)	(12,104)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(17,691)	(17,691)	(22,722)	(22,722)	(12,104)

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--CIRCUIT CLERK SUPPORT ENFORCEMENT DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	33,421	33,421	56,489	56,489	65,446
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	33,421	33,421	56,489	56,489	65,446
EXPENDITURES:					
Justice & Public Safety:					
Salaries	31,311	31,311	32,060	32,060	25,905
Fringe Benefits	10,578	10,578	11,249	11,249	9,558
Commodities	0	0	3,392	3,392	0
Services	15	15	1,965	1,950	324
Capital Outlay	0	0	0	0	0
Total Expenditures	41,904	41,904	48,666	48,651	35,787
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(8,483)	(8,483)	7,823	7,838	29,659
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(8,483)	(8,483)	7,823	7,838	29,659

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--CORRECTIONAL CENTER DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	154,757	154,757	243,300	243,300	228,407
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	556,031	556,031	658,300	658,300	676,889
Investment Earnings	0	0	0	0	0
Miscellaneous	30,930	30,930	13,391	11,800	11,854
Total Revenues	741,718	741,718	914,991	913,400	917,150
EXPENDITURES:					
Justice & Public Safety:					
Salaries	4,474,116	4,474,116	4,474,125	4,239,666	4,293,483
Fringe Benefits	26	26	26	0	0
Commodities	247,164	247,164	269,061	273,114	249,366
Services	1,092,722	1,092,722	1,201,295	1,225,082	1,139,706
Capital Outlay	21,600	21,600	21,601	0	15,629
Total Expenditures	5,835,628	5,835,628	5,966,108	5,737,862	5,698,184
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(5,093,910)	(5,093,910)	(5,051,117)	(4,824,462)	(4,781,034)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(5,093,910)	(5,093,910)	(5,051,117)	(4,824,462)	(4,781,034)

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--STATE'S ATTORNEY SUPPORT ENFORCEMENT DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	366,973	366,973	392,372	392,372	327,415
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	366,973	366,973	392,372	392,372	327,415
EXPENDITURES:					
Justice & Public Safety:					
Salaries	273,273	273,273	279,023	285,823	242,222
Fringe Benefits	69,367	69,367	82,051	82,051	64,917
Commodities	9,640	9,640	10,232	8,400	9,420
Services	12,172	12,172	13,633	14,010	12,368
Capital Outlay	8,344	8,344	8,345	3,000	4,645
Total Expenditures	372,796	372,796	393,284	393,284	333,572
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(5,823)	(5,823)	(912)	(912)	(6,157)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(5,823)	(5,823)	(912)	(912)	(6,157)

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--SHERIFF'S D.A.R.E. & EXPLORER PROGRAMS DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	200	200	225
Total Revenues	0	0	200	200	225
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	106	106	350	350	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	106	106	350	350	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(106)	(106)	(150)	(150)	225
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(106)	(106)	(150)	(150)	225

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--ZONING AND ENFORCEMENT DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	61,095	61,095	57,600	57,600	65,732
Charges for Services	13,168	13,168	10,800	10,800	3,467
Investment Earnings	0	0	0	0	0
Miscellaneous	119	119	21,000	21,000	5,116
Total Revenues	<u>74,382</u>	<u>74,382</u>	<u>89,400</u>	<u>89,400</u>	<u>74,315</u>
EXPENDITURES:					
Development:					
Salaries	268,589	268,589	270,901	270,901	252,484
Fringe Benefits	0	0	0	0	0
Commodities	3,094	3,094	7,100	6,600	4,975
Services	112,861	112,861	131,681	132,181	84,395
Capital Outlay	0	0	0	0	0
Total Expenditures	<u>384,544</u>	<u>384,544</u>	<u>409,682</u>	<u>409,682</u>	<u>341,854</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(310,162)</u>	<u>(310,162)</u>	<u>(320,282)</u>	<u>(320,282)</u>	<u>(267,539)</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET CHANGE IN FUND BALANCE	<u>(310,162)</u>	<u>(310,162)</u>	<u>(320,282)</u>	<u>(320,282)</u>	<u>(267,539)</u>

COUNTY OF CHAMPAIGN, ILLINOIS
 GENERAL CORPORATE FUND--GENERAL COUNTY DEPARTMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$6,806,396	\$6,806,396	\$6,859,902	\$6,859,902	\$6,530,841
Hotel / Motel Tax	29,916	29,916	13,393	13,393	6,743
County Auto Rental Tax	17,570	17,570	21,530	21,530	19,633
Intergovernmental Revenue	11,155,568	11,155,568	10,862,893	10,862,893	10,345,634
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	24,860	24,860	40,000	40,000	28,140
Investment Earnings	30,810	30,810	112,000	112,000	41,537
Miscellaneous	0	0	0	0	0
Total Revenues	18,065,120	18,065,120	17,909,718	17,909,718	16,972,528
EXPENDITURES:					
General Government:					
Salaries	0	0	0	89,581	0
Fringe Benefits	411,000	418,428	418,428	396,301	369,545
Services	131,804	155,033	172,524	201,400	278,911
Capital Outlay	0	0	0	0	1,950
Justice & Public Safety:					
Salaries	0	0	0	371,256	0
Fringe Benefits	1,734,127	1,734,127	1,733,636	1,642,422	1,568,645
Services	5,378	5,378	5,378	4,200	98,838
Social Services:					
Services	26,500	26,500	27,962	32,962	26,500
Development:					
Fringe Benefits	27,511	27,511	27,511	26,056	25,627
Debt Service:					
Principal Retirement	0	0	0	0	51,360
Interest & Fiscal Charges	0	0	0	0	49
Total Expenditures	2,336,320	2,366,977	2,385,439	2,764,178	2,421,425
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	15,728,800	15,698,143	15,524,279	15,145,540	14,551,103
OTHER FINANCING SOURCES (USES):					
Transfers In	181,789	212,446	497,362	497,362	262,819
Transfers Out	(157,063)	(157,063)	(245,332)	(383,440)	(781,371)
Net Other Financing Sources (Uses)	24,726	55,383	252,030	113,922	(518,552)
NET CHANGE IN FUND BALANCE	15,753,526	15,753,526	15,776,309	15,259,462	14,032,551

SPECIAL REVENUE FUNDS

Purpose: Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted by law or administrative action to expenditure for specific purposes.

COUNTY OF CHAMPAIGN, ILLINOIS
 MENTAL HEALTH FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2008 and 2007

	2008	2007
<u>ASSETS</u>		
Cash	\$526,306	\$188,655
Investments	1,020,000	1,250,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	3,430,033	3,214,276
Intergovernmental	0	0
Accrued Interest	1,135	2,963
Other	13,707	0
Due From Other Funds	0	0
Total Assets	4,991,181	4,655,894
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	9,851	11,676
Accounts Payable	20,718	7,124
Intergovernmental Payable	0	0
Due To Other Funds	1,503	11,553
Funds Held For Others	0	0
Deferred Revenues	3,430,033	3,214,276
Total Liabilities	3,462,105	3,244,629
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	1,529,076	1,411,265
Total Fund Balance (Deficit)	1,529,076	1,411,265
 Total Liabilities and Fund Balance	 4,991,181	 4,655,894

COUNTY OF CHAMPAIGN, ILLINOIS
 MENTAL HEALTH FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$3,216,041	\$3,216,041	\$3,238,878	\$3,238,878	\$3,053,988
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	260,055	260,055	241,670	241,670	215,443
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	30,787	30,787	20,000	20,000	43,610
Miscellaneous	78,211	78,211	26,028	0	1,704
Total Revenues	3,585,094	3,585,094	3,526,576	3,500,548	3,314,745
EXPENDITURES:					
Health:					
Salaries	297,031	297,031	319,112	320,112	304,421
Fringe Benefits	72,500	72,500	87,075	86,075	74,441
Commodities	8,725	8,725	10,000	10,000	9,386
Services	3,096,669	3,096,669	3,131,805	3,074,361	2,838,292
Capital Outlay	2,775	2,775	10,000	10,000	4,325
Total Expenditures	3,477,700	3,477,700	3,557,992	3,500,548	3,230,865
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	107,394	107,394	(31,416)	0	83,880
OTHER FINANCING SOURCES (USES):					
Transfers In	10,417	10,417	10,417	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	10,417	10,417	10,417	0	0
NET CHANGE IN FUND BALANCE	117,811	117,811	(20,999)	0	83,880
FUND BALANCE (DEFICIT)--Beginning of Year	1,411,265	1,411,265	1,411,265	1,411,265	1,327,385
FUND BALANCE (DEFICIT)--End of Year	1,529,076	1,529,076	1,390,266	1,411,265	1,411,265
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		1,529,076			

COUNTY OF CHAMPAIGN, ILLINOIS
 DEVELOPMENTAL DISABILITY FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2008 and 2007

	2008	2007
<u>ASSETS</u>		
Cash	\$606,605	\$153,603
Investments	1,020,000	1,400,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	3,359,238	3,146,437
Intergovernmental	0	0
Accrued Interest	1,135	2,963
Other	0	0
Due From Other Funds	0	0
Total Assets	4,986,978	4,703,003
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	107,114	355
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	3,359,238	3,146,437
Total Liabilities	3,466,352	3,146,792
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	1,520,626	1,556,211
Total Fund Balance (Deficit)	1,520,626	1,556,211
 Total Liabilities and Fund Balance	 4,986,978	 4,703,003

COUNTY OF CHAMPAIGN, ILLINOIS
 DEVELOPMENTAL DISABILITY FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$3,149,804	\$3,149,804	\$3,165,430	\$3,165,430	\$2,990,820
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	35,035	35,035	12,500	12,500	47,078
Miscellaneous	0	0	0	0	12,482
	<hr/>				
Total Revenues	3,184,839	3,184,839	3,177,930	3,177,930	3,050,380
<hr/>					
EXPENDITURES:					
Health:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	3,220,424	3,220,424	3,242,513	3,136,912	3,001,204
Capital Outlay	0	0	0	0	0
	<hr/>				
Total Expenditures	3,220,424	3,220,424	3,242,513	3,136,912	3,001,204
<hr/>					
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(35,585)	(35,585)	(64,583)	41,018	49,176
<hr/>					
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
	<hr/>				
Net Other Financing Sources (Uses)	0	0	0	0	0
<hr/>					
NET CHANGE IN FUND BALANCE	(35,585)	(35,585)	(64,583)	41,018	49,176
<hr/>					
FUND BALANCE (DEFICIT)--Beginning of Year	1,556,211	1,556,211	1,556,211	1,556,211	1,507,035
<hr/>					
FUND BALANCE (DEFICIT)--End of Year	1,520,626	1,520,626	1,491,628	1,597,229	1,556,211
<hr/>					
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
		<hr/>			
GAAP Basis Fund Balance (Deficit)		1,520,626			
		<hr/>			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY MOTOR FUEL TAX FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2008 and 2007

	2008	2007
<u>ASSETS</u>		
Cash	\$1,861,430	\$2,218,463
Investments	6,500,000	6,536,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	150,998	187,238
Accrued Interest	12,694	24,692
Other	200	0
Due From Other Funds	0	0
Total Assets	8,525,322	8,966,393
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	4,281	4,122
Accounts Payable	570,082	247,052
Intergovernmental Payable	0	0
Due To Other Funds	55,142	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	629,505	251,174
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	7,895,817	8,715,219
Total Fund Balance (Deficit)	7,895,817	8,715,219
Total Liabilities and Fund Balance	8,525,322	8,966,393

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY MOTOR FUEL TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	2,669,785	2,669,785	2,955,655	2,955,655	2,858,627
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	279,995	279,995	150,000	150,000	354,199
Miscellaneous	200	200	0	0	100
Total Revenues	2,949,980	2,949,980	3,105,655	3,105,655	3,212,926
EXPENDITURES:					
Highways & Bridges:					
Salaries	121,819	121,819	121,821	121,781	117,799
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	1,132,820	1,132,820	1,269,210	1,385,000	538,213
Capital Outlay	2,139,743	2,139,743	2,140,749	2,400,000	484,235
Total Expenditures	3,394,382	3,394,382	3,531,780	3,906,781	1,140,247
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(444,402)	(444,402)	(426,125)	(801,126)	2,072,679
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(375,000)	(375,000)	(375,001)	0	0
Net Other Financing Sources (Uses)	(375,000)	(375,000)	(375,001)	0	0
NET CHANGE IN FUND BALANCE	(819,402)	(819,402)	(801,126)	(801,126)	2,072,679
FUND BALANCE (DEFICIT)--Beginning of Year	8,715,219	8,715,219	8,715,219	8,715,219	6,642,540
FUND BALANCE (DEFICIT)--End of Year	7,895,817	7,895,817	7,914,093	7,914,093	8,715,219
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		7,895,817			

COUNTY OF CHAMPAIGN, ILLINOIS
 REGIONAL PLANNING COMMISSION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2008 and 2007

	2008	2007
<u>ASSETS</u>		
Cash	\$326,288	\$293,428
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	857,876	817,918
Accrued Interest	0	0
Other	10,465	2,845
Due From Other Funds	39,224	76,117
Advances to Other Funds	225,000	255,000
Total Assets	1,458,853	1,445,308
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	91,654	90,035
Accounts Payable	750,847	264,677
Intergovernmental Payable	0	0
Due To Other Funds	64,268	151,722
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	906,769	506,434
 FUND BALANCE (DEFICIT):		
Reserved for Long Term Receivables	225,000	255,000
Unreserved, Undesignated	327,084	683,874
Total Fund Balance (Deficit)	552,084	938,874
Total Liabilities and Fund Balance	1,458,853	1,445,308

COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	6,376,321	6,376,321	11,669,507	10,802,924	5,785,373
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	1,116,499	1,116,499	1,568,321	1,153,071	859,529
Investment Earnings	11,179	11,179	0	0	1,479
Miscellaneous	95,868	95,868	57,770	57,770	58,011
Total Revenues	7,599,867	7,599,867	13,295,598	12,013,765	6,704,392
EXPENDITURES:					
Development:					
Salaries	2,301,958	2,301,958	3,852,400	3,654,650	1,945,899
Fringe Benefits	504,276	504,276	508,994	513,500	496,726
Commodities	135,325	135,325	382,544	315,945	150,565
Services	5,028,892	5,028,892	8,608,608	7,608,705	3,432,409
Capital Outlay	156,537	156,537	297,330	131,850	194,384
Total Expenditures	8,126,988	8,126,988	13,649,876	12,224,650	6,219,983
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(527,121)	(527,121)	(354,278)	(210,885)	484,409
OTHER FINANCING SOURCES (USES):					
Transfers In	382,683	409,928	807,700	807,700	767,613
Transfers Out	(242,352)	(242,352)	(368,507)	(302,500)	(327,171)
Net Other Financing Sources (Uses)	140,331	167,576	439,193	505,200	440,442
NET CHANGE IN FUND BALANCE	(386,790)	(359,545)	84,915	294,315	924,851
FUND BALANCE (DEFICIT)--Beginning of Year	938,874	380,307	380,307	380,307	14,023
FUND BALANCE (DEFICIT)--End of Year	552,084	20,762	465,222	674,622	938,874
Revenues/Sources Conversion to GAAP Basis		(27,245)			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		558,567			
GAAP Basis Fund Balance (Deficit)		552,084			

COUNTY OF CHAMPAIGN, ILLINOIS
 REGIONAL PLANNING COMMISSION ECONOMIC DEVELOPMENT LOAN FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2008 and 2007

	2008	2007
<u>ASSETS</u>		
Cash	\$150,793	\$16,916
Investments	0	1,100,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	57,001	0
Program Loans--Current Portion	412,576	399,513
Accrued Interest	10,744	16,134
Other	0	0
Due From Other Funds	0	4,375
Program Loans Receivable--Long Term Portion	5,300,413	4,224,360
Total Assets	5,931,527	5,761,298
<u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	20,072	12,911
Funds Held For Others	0	0
Deferred Revenues	1,731	0
Advances from Other Funds	225,000	255,000
Total Liabilities	246,803	267,911
FUND BALANCE (DEFICIT):		
Reserved for Long Term Receivables	5,300,413	4,224,360
Unreserved, Undesignated	384,311	1,269,027
Total Fund Balance (Deficit)	5,684,724	5,493,387
Total Liabilities and Fund Balance	5,931,527	5,761,298

COUNTY OF CHAMPAIGN, ILLINOIS
 REGIONAL PLANNING COMMISSION ECONOMIC DEVELOPMENT LOAN FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	200,954	200,954	1,200,000	1,165,000	50,847
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Interest on Program Loans	205,619	205,619	124,000	122,500	168,191
Investment Earnings	25,754	25,754	147,000	147,000	128,837
Miscellaneous	5,000	5,000	0	0	14,787
Total Revenues	437,327	437,327	1,471,000	1,434,500	362,662
EXPENDITURES:					
Development:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	157,500	150,000	0
Bad Debts	85,689	85,689	235,000	235,000	92,666
Capital Outlay	0	0	0	0	0
Total Expenditures	85,689	85,689	392,500	385,000	92,666
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	351,638	351,638	1,078,500	1,049,500	269,996
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(160,301)	(160,301)	(516,200)	(511,200)	(459,927)
Net Other Financing Sources (Uses)	(160,301)	(160,301)	(516,200)	(511,200)	(459,927)
NET CHANGE IN FUND BALANCE	191,337	191,337	562,300	538,300	(189,931)
FUND BALANCE (DEFICIT)--Beginning of Year	5,493,387	5,493,387	5,493,387	5,493,387	5,683,318
FUND BALANCE (DEFICIT)--End of Year	5,684,724	5,684,724	6,055,687	6,031,687	5,493,387
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		5,684,724			

COUNTY OF CHAMPAIGN, ILLINOIS
GEOGRAPHIC INFORMATION SYSTEM FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2008 and 2007

	2008	2007
<u>ASSETS</u>		
Cash	\$359,831	\$106,168
Investments	0	450,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	5,999	0
Accrued Interest	0	6,353
Other	0	0
Due From Other Funds	16,008	22,043
Total Assets	381,838	584,564
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	0	29,760
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	0	29,760
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	381,838	554,804
Total Fund Balance (Deficit)	381,838	554,804
Total Liabilities and Fund Balance	381,838	584,564

COUNTY OF CHAMPAIGN, ILLINOIS
 GEOGRAPHIC INFORMATION SYSTEM FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	5,999	5,999	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	279,329	279,329	295,000	295,000	304,018
Investment Earnings	13,361	13,361	22,000	22,000	27,566
Miscellaneous	0	0	0	0	0
Total Revenues	298,689	298,689	317,000	317,000	331,584
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	443,265	443,265	498,474	498,474	275,867
Capital Outlay	0	0	7,500	7,500	0
Total Expenditures	443,265	443,265	505,974	505,974	275,867
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(144,576)	(144,576)	(188,974)	(188,974)	55,717
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(28,390)	(28,390)	(58,800)	(58,800)	(49,200)
Net Other Financing Sources (Uses)	(28,390)	(28,390)	(58,800)	(58,800)	(49,200)
NET CHANGE IN FUND BALANCE	(172,966)	(172,966)	(247,774)	(247,774)	6,517
FUND BALANCE (DEFICIT)--Beginning of Year	554,804	554,804	554,804	554,804	548,287
FUND BALANCE (DEFICIT)--End of Year	381,838	381,838	307,030	307,030	554,804
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		381,838			

COUNTY OF CHAMPAIGN, ILLINOIS
WORKING CASH FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2008 and 2007

	2008	2007
<u>ASSETS</u>		
Cash	\$389,166	\$11,452
Investments	0	385,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	389,166	396,452
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	11,452	18,738
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	11,452	18,738
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	377,714	377,714
Total Fund Balance (Deficit)	377,714	377,714
Total Liabilities and Fund Balance	389,166	396,452

COUNTY OF CHAMPAIGN, ILLINOIS
 WORKING CASH FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	11,452	11,452	12,000	12,000	18,738
Miscellaneous	0	0	0	0	0
Total Revenues	11,452	11,452	12,000	12,000	18,738
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	11,452	11,452	12,000	12,000	18,738
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(11,452)	(11,452)	(12,000)	(12,000)	(18,738)
Net Other Financing Sources (Uses)	(11,452)	(11,452)	(12,000)	(12,000)	(18,738)
NET CHANGE IN FUND BALANCE	0	0	0	0	0
FUND BALANCE (DEFICIT)--Beginning of Year	377,714	377,714	377,714	377,714	377,714
FUND BALANCE (DEFICIT)--End of Year	377,714	377,714	377,714	377,714	377,714
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		377,714			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY CLERK SURCHARGE FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2008 and 2007

	2008	2007
<u>ASSETS</u>		
Cash	\$1,090	\$438
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	1,090	438
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	569	206
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	569	206
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	521	232
Total Fund Balance (Deficit)	521	232
Total Liabilities and Fund Balance	1,090	438

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY CLERK SURCHARGE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	5,136	5,136	4,000	4,000	2,492
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	5,136	5,136	4,000	4,000	2,492
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	4,847	4,847	10,000	4,000	2,260
Capital Outlay	0	0	0	0	0
Total Expenditures	4,847	4,847	10,000	4,000	2,260
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	289	289	(6,000)	0	232
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	289	289	(6,000)	0	232
FUND BALANCE (DEFICIT)--Beginning of Year	232	232	232	232	0
FUND BALANCE (DEFICIT)--End of Year	521	521	(5,768)	232	232
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		521			

COUNTY OF CHAMPAIGN, ILLINOIS
 RECORDER'S AUTOMATION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2008 and 2007

	2008	2007
<u>ASSETS</u>		
Cash	\$399,939	\$269,887
Investments	225,000	350,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	1,324	4,840
Other	0	0
Due From Other Funds	14,444	17,862
Total Assets	640,707	642,589
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	2,507	2,030
Accounts Payable	16,150	2,946
Intergovernmental Payable	0	0
Due To Other Funds	365	1,385
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	19,022	6,361
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	621,685	636,228
Total Fund Balance (Deficit)	621,685	636,228
Total Liabilities and Fund Balance	640,707	642,589

COUNTY OF CHAMPAIGN, ILLINOIS
 RECORDER'S AUTOMATION FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	139,738	139,738	120,000	120,000	151,724
Investment Earnings	16,299	16,299	28,000	28,000	28,489
Miscellaneous	73,875	73,875	60,000	60,000	66,783
Total Revenues	229,912	229,912	208,000	208,000	246,996
EXPENDITURES:					
General Government:					
Salaries	60,804	60,804	66,530	66,530	54,236
Fringe Benefits	15,137	15,137	22,631	22,631	14,669
Commodities	8,911	8,911	9,582	21,350	8,148
Services	111,986	111,986	114,378	100,510	79,267
Capital Outlay	47,617	47,617	47,900	50,000	38,760
Total Expenditures	244,455	244,455	261,021	261,021	195,080
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(14,543)	(14,543)	(53,021)	(53,021)	51,916
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(14,543)	(14,543)	(53,021)	(53,021)	51,916
FUND BALANCE (DEFICIT)--Beginning of Year	636,228	636,228	636,228	636,228	584,312
FUND BALANCE (DEFICIT)--End of Year	621,685	621,685	583,207	583,207	636,228
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		621,685			

COUNTY OF CHAMPAIGN, ILLINOIS
TAX SALE AUTOMATION FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2008 and 2007

	2008	2007
<u>ASSETS</u>		
Cash	\$64,847	\$58,835
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	64,847	58,835
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	8,687	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	8,687	0
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	56,160	58,835
Total Fund Balance (Deficit)	56,160	58,835
Total Liabilities and Fund Balance	64,847	58,835

COUNTY OF CHAMPAIGN, ILLINOIS
TAX SALE AUTOMATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	25,961	25,961	20,600	20,600	25,977
Investment Earnings	1,155	1,155	1,700	1,700	2,401
Miscellaneous	0	0	0	0	0
Total Revenues	27,116	27,116	22,300	22,300	28,378
EXPENDITURES:					
General Government:					
Salaries	6,209	6,209	9,000	9,000	4,109
Fringe Benefits	673	673	1,071	1,071	466
Commodities	710	710	765	2,000	1,140
Services	11,613	11,613	11,779	7,673	12,342
Capital Outlay	10,586	10,586	7,156	4,527	3,464
Total Expenditures	29,791	29,791	29,771	24,271	21,521
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,675)	(2,675)	(7,471)	(1,971)	6,857
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(2,675)	(2,675)	(7,471)	(1,971)	6,857
FUND BALANCE (DEFICIT)--Beginning of Year	58,835	58,835	58,835	58,835	51,978
FUND BALANCE (DEFICIT)--End of Year	56,160	56,160	51,364	56,864	58,835
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		56,160			

COUNTY OF CHAMPAIGN, ILLINOIS
PROPERTY TAX INTEREST FEE FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2008 and 2007

	2008	2007
<u>ASSETS</u>		
Cash	\$50,339	\$62,487
Investments	100,000	100,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	150,339	162,487
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	57,712	62,000
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	57,712	62,000
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	92,627	100,487
Total Fund Balance (Deficit)	92,627	100,487
Total Liabilities and Fund Balance	150,339	162,487

COUNTY OF CHAMPAIGN, ILLINOIS
PROPERTY TAX INTEREST FEE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	46,140	46,140	36,000	36,000	48,360
Investment Earnings	3,712	3,712	5,000	5,000	8,055
Miscellaneous	0	0	0	0	0
Total Revenues	49,852	49,852	41,000	41,000	56,415
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	49,852	49,852	41,000	41,000	56,415
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(57,712)	(57,712)	(57,713)	(40,000)	(102,000)
Net Other Financing Sources (Uses)	(57,712)	(57,712)	(57,713)	(40,000)	(102,000)
NET CHANGE IN FUND BALANCE	(7,860)	(7,860)	(16,713)	1,000	(45,585)
FUND BALANCE (DEFICIT)--Beginning of Year	100,487	100,487	100,487	100,487	146,072
FUND BALANCE (DEFICIT)--End of Year	92,627	92,627	83,774	101,487	100,487
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		92,627			

COUNTY OF CHAMPAIGN, ILLINOIS
ELECTION ASSISTANCE / ACCESSIBILITY GRANT FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2008 and 2007

	2008	2007
<u>ASSETS</u>		
Cash	\$13,682	\$13,297
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	92,081	12,412
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	105,763	25,709
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	1,000	2,383
Intergovernmental Payable	0	0
Due To Other Funds	92,081	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	93,081	2,383
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	12,682	23,326
Total Fund Balance (Deficit)	12,682	23,326
Total Liabilities and Fund Balance	105,763	25,709

COUNTY OF CHAMPAIGN, ILLINOIS
ELECTION ASSISTANCE / ACCESSIBILITY GRANT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	144,414	144,414	167,382	20,000	18,812
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	385	385	0	0	855
Miscellaneous	0	0	0	0	0
Total Revenues	144,799	144,799	167,382	20,000	19,667
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	9,931	0	0	0	2,383
Services	64,025	1,000	52,588	15,000	12,973
Capital Outlay	69,075	49,950	49,950	0	0
Total Expenditures	143,031	50,950	102,538	15,000	15,356
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,768	93,849	64,844	5,000	4,311
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(12,412)	(104,493)	(109,794)	0	0
Net Other Financing Sources (Uses)	(12,412)	(104,493)	(109,794)	0	0
NET CHANGE IN FUND BALANCE	(10,644)	(10,644)	(44,950)	5,000	4,311
FUND BALANCE (DEFICIT)--Beginning of Year	23,326	23,326	23,326	23,326	19,015
FUND BALANCE (DEFICIT)--End of Year	12,682	12,682	(21,624)	28,326	23,326
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		12,682			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY CLERK'S AUTOMATION FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2008 and 2007

	2008	2007
<u>ASSETS</u>		
Cash	\$36,921	\$96,300
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	22,950	0
Total Assets	59,871	96,300
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	563	561
Accounts Payable	10,495	1,041
Intergovernmental Payable	0	0
Due To Other Funds	73	171
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	11,131	1,773
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	48,740	94,527
Total Fund Balance (Deficit)	48,740	94,527
Total Liabilities and Fund Balance	59,871	96,300

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY CLERK'S AUTOMATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	22,836	22,836	20,000	20,000	26,322
Investment Earnings	1,963	1,963	3,000	3,000	4,019
Miscellaneous	6,173	6,173	3,000	3,000	7,286
Total Revenues	30,972	30,972	26,000	26,000	37,627
EXPENDITURES:					
General Government:					
Salaries	16,625	16,625	17,792	11,565	7,900
Fringe Benefits	2,124	2,124	2,173	400	1,274
Commodities	13,175	13,175	19,000	14,000	26,318
Services	36,558	40,383	47,420	6,000	980
Capital Outlay	8,277	27,402	39,980	25,000	0
Total Expenditures	76,759	99,709	126,365	56,965	36,472
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(45,787)	(68,737)	(100,365)	(30,965)	1,155
OTHER FINANCING SOURCES (USES):					
Transfers In	0	22,950	22,500	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	22,950	22,500	0	0
NET CHANGE IN FUND BALANCE	(45,787)	(45,787)	(77,865)	(30,965)	1,155
FUND BALANCE (DEFICIT)--Beginning of Year	94,527	94,527	94,527	94,527	93,372
FUND BALANCE (DEFICIT)--End of Year	48,740	48,740	16,662	63,562	94,527
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		48,740			

COUNTY OF CHAMPAIGN, ILLINOIS
SOLID WASTE MANAGEMENT FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2008 and 2007

	2008	2007
<u>ASSETS</u>		
Cash	\$69,698	\$72,306
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	69,698	72,306
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	0	0
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	69,698	72,306
Total Fund Balance (Deficit)	69,698	72,306
Total Liabilities and Fund Balance	69,698	72,306

COUNTY OF CHAMPAIGN, ILLINOIS
SOLID WASTE MANAGEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	953
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	1,250	1,250	1,400	1,400	1,400
Charges for Services	1,273	1,273	1,273	0	0
Investment Earnings	1,532	1,532	2,936	2,936	3,042
Miscellaneous	3,425	3,425	3,425	0	0
Total Revenues	7,480	7,480	9,034	4,336	5,395
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	338	338	535	500	719
Services	6,708	6,708	7,233	2,675	3,227
Capital Outlay	0	0	0	0	0
Total Expenditures	7,046	7,046	7,768	3,175	3,946
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	434	434	1,266	1,161	1,449
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(3,042)	(3,042)	(3,041)	(2,936)	(2,492)
Net Other Financing Sources (Uses)	(3,042)	(3,042)	(3,041)	(2,936)	(2,492)
NET CHANGE IN FUND BALANCE	(2,608)	(2,608)	(1,775)	(1,775)	(1,043)
FUND BALANCE (DEFICIT)--Beginning of Year	72,306	72,306	72,306	72,306	73,349
FUND BALANCE (DEFICIT)--End of Year	69,698	69,698	70,531	70,531	72,306
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		69,698			

COUNTY OF CHAMPAIGN, ILLINOIS
ANIMAL CONTROL FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2008 and 2007

<u>ASSETS</u>	<u>2008</u>	<u>2007</u>
Cash	\$105,252	\$76,289
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	1,730	26,112
Accrued Interest	0	0
Other	4,135	549
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u><u>111,117</u></u>	<u><u>102,950</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	10,483	8,995
Accounts Payable	9,598	9,605
Intergovernmental Payable	0	0
Due To Other Funds	15,207	31,235
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
Total Liabilities	<u>35,288</u>	<u>49,835</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>75,829</u>	<u>53,115</u>
Total Fund Balance (Deficit)	<u>75,829</u>	<u>53,115</u>
Total Liabilities and Fund Balance	<u><u>111,117</u></u>	<u><u>102,950</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
ANIMAL CONTROL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	213,695	213,695	198,956	198,956	198,545
Fines & Forfeitures	6,023	6,023	8,000	8,000	7,008
Licenses & Permits	224,518	224,518	220,000	220,000	210,405
Charges for Services	49,162	49,162	43,400	43,400	47,955
Investment Earnings	1,581	1,581	3,750	3,750	3,503
Miscellaneous	3,120	3,120	2,990	0	393
Total Revenues	498,099	498,099	477,096	474,106	467,809
EXPENDITURES:					
Justice & Public Safety:					
Salaries	263,471	263,471	287,707	287,707	237,473
Fringe Benefits	88,537	88,537	110,455	110,455	86,765
Commodities	54,607	54,607	59,035	58,650	52,407
Services	67,535	67,535	69,956	68,600	62,855
Capital Outlay	1,235	1,235	1,249	0	6,497
Total Expenditures	475,385	475,385	528,402	525,412	445,997
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	22,714	22,714	(51,306)	(51,306)	21,812
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	(22,584)
Net Other Financing Sources (Uses)	0	0	0	0	(22,584)
NET CHANGE IN FUND BALANCE	22,714	22,714	(51,306)	(51,306)	(772)
FUND BALANCE (DEFICIT)--Beginning of Year	53,115	53,115	53,115	53,115	53,887
FUND BALANCE (DEFICIT)--End of Year	75,829	75,829	1,809	1,809	53,115
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		75,829			

COUNTY OF CHAMPAIGN, ILLINOIS
LAW LIBRARY FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2008 and 2007

	2008	2007
<u>ASSETS</u>		
Cash	\$147,808	\$138,061
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	147,808	138,061
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	467	384
Accounts Payable	3,017	3,226
Intergovernmental Payable	0	0
Due To Other Funds	73	185
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	3,557	3,795
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	144,251	134,266
Total Fund Balance (Deficit)	144,251	134,266
Total Liabilities and Fund Balance	147,808	138,061

COUNTY OF CHAMPAIGN, ILLINOIS
LAW LIBRARY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	72,485	72,485	66,000	66,000	78,204
Investment Earnings	2,961	2,961	225	225	4,748
Miscellaneous	0	0	4,750	0	0
	<hr/>				
Total Revenues	75,446	75,446	70,975	66,225	82,952
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EXPENDITURES:					
Justice & Public Safety:					
Salaries	12,137	12,137	12,137	12,137	9,931
Fringe Benefits	1,864	1,864	1,925	1,925	1,656
Commodities	36,868	36,868	43,250	40,500	35,657
Services	1,592	1,592	2,100	100	132
Capital Outlay	0	0	0	0	3,930
	<hr/>				
Total Expenditures	52,461	52,461	59,412	54,662	51,306
<hr/>					
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	22,985	22,985	11,563	11,563	31,646
<hr/>					
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(13,000)	(13,000)	(13,000)	(13,000)	(10,000)
	<hr/>				
Net Other Financing Sources (Uses)	(13,000)	(13,000)	(13,000)	(13,000)	(10,000)
<hr/>					
NET CHANGE IN FUND BALANCE	9,985	9,985	(1,437)	(1,437)	21,646
<hr/>					
FUND BALANCE (DEFICIT)--Beginning of Year	134,266	134,266	134,266	134,266	112,620
<hr/>					
FUND BALANCE (DEFICIT)--End of Year	144,251	144,251	132,829	132,829	134,266
<hr/>					
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
		<hr/>			
GAAP Basis Fund Balance (Deficit)		144,251			
		<hr/>			

COUNTY OF CHAMPAIGN, ILLINOIS
PUBLIC SAFETY SALES TAX FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2008 and 2007

	2008	2007
<u>ASSETS</u>		
Cash	\$2,262,036	\$331,776
Investments	2,522,000	5,755,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	376,939	371,569
Accrued Interest	21,749	60,722
Other	0	0
Due From Other Funds	0	31,200
Total Assets	5,182,724	6,550,267
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	1,375	0
Intergovernmental Payable	0	0
Due To Other Funds	54,194	858,900
Funds Held For Others	0	21,657
Deferred Revenues	0	0
Total Liabilities	55,569	880,557
 FUND BALANCE (DEFICIT):		
Reserved for Debt Service	1,717,609	1,308,700
Unreserved, Undesignated	3,409,546	4,361,010
Total Fund Balance (Deficit)	5,127,155	5,669,710
 Total Liabilities and Fund Balance	5,182,724	6,550,267

COUNTY OF CHAMPAIGN, ILLINOIS
PUBLIC SAFETY SALES TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	4,513,665	4,513,665	4,531,142	4,531,142	4,325,591
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	143,496	143,496	206,413	206,413	227,348
Miscellaneous	0	0	0	0	1,112
Total Revenues	4,657,161	4,657,161	4,737,555	4,737,555	4,554,051
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	34
Services	240,633	240,633	527,336	527,336	238,476
Capital Outlay	0	0	0	0	0
Debt Service:					
Principal Retirement	443,777	443,777	448,408	448,408	393,725
Interest & Fiscal Charges	1,546,150	1,546,150	1,567,704	1,567,704	1,367,916
Total Expenditures	2,230,560	2,230,560	2,543,448	2,543,448	2,000,151
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,426,601	2,426,601	2,194,107	2,194,107	2,553,900
OTHER FINANCING SOURCES (USES):					
Transfers In	62,400	62,400	93,600	93,600	93,600
Transfers Out	(3,031,556)	(3,031,556)	(3,156,780)	(2,026,625)	(2,281,970)
Net Other Financing Sources (Uses)	(2,969,156)	(2,969,156)	(3,063,180)	(1,933,025)	(2,188,370)
NET CHANGE IN FUND BALANCE	(542,555)	(542,555)	(869,073)	261,082	365,530
FUND BALANCE (DEFICIT)--Beginning of Year	5,669,710	5,669,710	5,669,710	5,669,710	5,304,180
FUND BALANCE (DEFICIT)--End of Year	5,127,155	5,127,155	4,800,637	5,930,792	5,669,710
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		5,127,155			

COUNTY OF CHAMPAIGN, ILLINOIS
 DELINQUENCY PREVENTION GRANTS FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2008 and 2007

	2008	2007
<u>ASSETS</u>		
Cash	\$128,027	\$113,636
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	128,027	113,636
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	0	0
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	128,027	113,636
Total Fund Balance (Deficit)	128,027	113,636
Total Liabilities and Fund Balance	128,027	113,636

COUNTY OF CHAMPAIGN, ILLINOIS
 DELINQUENCY PREVENTION GRANTS FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	2,486	2,486	0	0	2,277
Miscellaneous	1,707	1,707	0	0	0
Total Revenues	4,193	4,193	0	0	2,277
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	206,082	206,082	214,529	214,529	201,399
Capital Outlay	0	0	0	0	0
Total Expenditures	206,082	206,082	214,529	214,529	201,399
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(201,889)	(201,889)	(214,529)	(214,529)	(199,122)
OTHER FINANCING SOURCES (USES):					
Transfers In	216,280	216,280	214,529	214,529	211,022
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	216,280	216,280	214,529	214,529	211,022
NET CHANGE IN FUND BALANCE	14,391	14,391	0	0	11,900
FUND BALANCE (DEFICIT)--Beginning of Year	113,636	113,636	113,636	113,636	101,736
FUND BALANCE (DEFICIT)--End of Year	128,027	128,027	113,636	113,636	113,636
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		128,027			

COUNTY OF CHAMPAIGN, ILLINOIS
SHERIFF DRUG FORFEITURES FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2008 and 2007

	2008	2007
<u>ASSETS</u>		
Cash	\$59,642	\$88,991
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	59,642	88,991
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	227	344
Intergovernmental Payable	2,529	2,529
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	2,756	2,873
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	56,886	86,118
Total Fund Balance (Deficit)	56,886	86,118
Total Liabilities and Fund Balance	59,642	88,991

COUNTY OF CHAMPAIGN, ILLINOIS
 SHERIFF DRUG FORFEITURES FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	11,684	11,684	25,000	25,000	36,405
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	1,773	1,773	1,000	1,000	3,496
Miscellaneous	0	0	0	0	0
Total Revenues	13,457	13,457	26,000	26,000	39,901
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	1,614	1,614	1,652	0	0
Services	10,205	10,205	14,568	35,769	13,605
Capital Outlay	30,870	30,870	34,549	0	0
Total Expenditures	42,689	42,689	50,769	35,769	13,605
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(29,232)	(29,232)	(24,769)	(9,769)	26,296
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(29,232)	(29,232)	(24,769)	(9,769)	26,296
FUND BALANCE (DEFICIT)--Beginning of Year	86,118	86,118	86,118	86,118	59,822
FUND BALANCE (DEFICIT)--End of Year	56,886	56,886	61,349	76,349	86,118
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		56,886			

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT'S AUTOMATION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2008 and 2007

	2008	2007
<u>ASSETS</u>		
Cash	\$338,507	\$244,555
Investments	50,000	150,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	388,507	394,555
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	52,919	0
Intergovernmental Payable	0	0
Due To Other Funds	26,074	53,388
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	78,993	53,388
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	309,514	341,167
Total Fund Balance (Deficit)	309,514	341,167
Total Liabilities and Fund Balance	388,507	394,555

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT'S AUTOMATION FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	156,903	156,903	182,000	182,000	177,176
Investment Earnings	9,642	9,642	18,000	18,000	17,308
Miscellaneous	0	0	0	0	0
Total Revenues	166,545	166,545	200,000	200,000	194,484
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	59,215	59,215	61,150	1,150	20,539
Services	120,327	120,327	122,779	117,003	111,249
Capital Outlay	18,656	18,656	80,224	50,000	62,116
Total Expenditures	198,198	198,198	264,153	168,153	193,904
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(31,653)	(31,653)	(64,153)	31,847	580
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	(10,200)	(31,200)	(31,200)
Net Other Financing Sources (Uses)	0	0	(10,200)	(31,200)	(31,200)
NET CHANGE IN FUND BALANCE	(31,653)	(31,653)	(74,353)	647	(30,620)
FUND BALANCE (DEFICIT)--Beginning of Year	341,167	341,167	341,167	341,167	371,787
FUND BALANCE (DEFICIT)--End of Year	309,514	309,514	266,814	341,814	341,167
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		309,514			

COUNTY OF CHAMPAIGN, ILLINOIS
CHILD SUPPORT SERVICES FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2008 and 2007

	2008	2007
<u>ASSETS</u>		
Cash	\$222,224	\$237,752
Investments	282,000	225,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	504,224	462,752
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	834	0
Accounts Payable	1,798	43
Intergovernmental Payable	0	0
Due To Other Funds	4,383	3,780
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	7,015	3,823
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	497,209	458,929
Total Fund Balance (Deficit)	497,209	458,929
Total Liabilities and Fund Balance	504,224	462,752

COUNTY OF CHAMPAIGN, ILLINOIS
CHILD SUPPORT SERVICES FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	55,534	55,534	54,000	54,000	58,746
Investment Earnings	14,148	14,148	21,000	21,000	21,651
Miscellaneous	0	0	0	0	0
Total Revenues	69,682	69,682	75,000	75,000	80,397
EXPENDITURES:					
Justice & Public Safety:					
Salaries	18,544	18,544	25,584	25,584	11,545
Fringe Benefits	3,100	3,100	10,114	10,114	5,975
Commodities	1,791	1,791	10,800	10,800	73
Services	5,030	5,030	23,100	23,100	4,834
Capital Outlay	2,937	2,937	15,000	15,000	0
Total Expenditures	31,402	31,402	84,598	84,598	22,427
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	38,280	38,280	(9,598)	(9,598)	57,970
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	38,280	38,280	(9,598)	(9,598)	57,970
FUND BALANCE (DEFICIT)--Beginning of Year	458,929	458,929	458,929	458,929	400,959
FUND BALANCE (DEFICIT)--End of Year	497,209	497,209	449,331	449,331	458,929
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		497,209			

COUNTY OF CHAMPAIGN, ILLINOIS
 PROBATION SERVICES FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2008 and 2007

	2008	2007
<u>ASSETS</u>		
Cash	\$602,273	\$61,066
Investments	300,000	800,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	1,493	8,692
Other	0	26
Due From Other Funds	0	0
Total Assets	903,766	869,784
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	14,009	13,810
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	14,009	13,810
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	889,757	855,974
Total Fund Balance (Deficit)	889,757	855,974
Total Liabilities and Fund Balance	903,766	869,784

COUNTY OF CHAMPAIGN, ILLINOIS
 PROBATION SERVICES FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	288,206	288,206	240,000	240,000	292,625
Investment Earnings	25,878	25,878	24,000	24,000	44,275
Miscellaneous	0	0	0	0	2,099
Total Revenues	314,084	314,084	264,000	264,000	338,999
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	25,479	25,479	55,200	55,200	36,276
Services	107,422	107,422	144,700	144,700	89,314
Capital Outlay	0	0	10,000	10,000	8,384
Total Expenditures	132,901	132,901	209,900	209,900	133,974
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	181,183	181,183	54,100	54,100	205,025
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	79
Transfers Out	(147,400)	(147,400)	(151,400)	(151,400)	(152,613)
Net Other Financing Sources (Uses)	(147,400)	(147,400)	(151,400)	(151,400)	(152,534)
NET CHANGE IN FUND BALANCE	33,783	33,783	(97,300)	(97,300)	52,491
FUND BALANCE (DEFICIT)--Beginning of Year	855,974	855,974	855,974	855,974	803,483
FUND BALANCE (DEFICIT)--End of Year	889,757	889,757	758,674	758,674	855,974
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		889,757			

COUNTY OF CHAMPAIGN, ILLINOIS
 STATE'S ATTORNEY DRUG FORFEITURES FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2008 and 2007

	2008	2007
<u>ASSETS</u>		
Cash	\$3,526	\$29,094
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	3,526	29,094
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	192	42
Intergovernmental Payable	0	0
Due To Other Funds	0	25,500
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	192	25,542
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	3,334	3,552
Total Fund Balance (Deficit)	3,334	3,552
Total Liabilities and Fund Balance	3,526	29,094

COUNTY OF CHAMPAIGN, ILLINOIS
STATE'S ATTORNEY DRUG FORFEITURES FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	16,256	16,256	25,000	25,000	25,438
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	278	278	0	0	717
Miscellaneous	0	0	0	0	0
Total Revenues	16,534	16,534	25,000	25,000	26,155
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	50	50	50	0	100
Services	2,522	2,522	4,050	4,100	642
Capital Outlay	0	0	0	0	0
Total Expenditures	2,572	2,572	4,100	4,100	742
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	13,962	13,962	20,900	20,900	25,413
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(14,180)	(14,180)	(20,900)	(20,900)	(25,500)
Net Other Financing Sources (Uses)	(14,180)	(14,180)	(20,900)	(20,900)	(25,500)
NET CHANGE IN FUND BALANCE	(218)	(218)	0	0	(87)
FUND BALANCE (DEFICIT)--Beginning of Year	3,552	3,552	3,552	3,552	3,639
FUND BALANCE (DEFICIT)--End of Year	3,334	3,334	3,552	3,552	3,552
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		3,334			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY HISTORICAL FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2008 and 2007

	2008	2007
<u>ASSETS</u>		
Cash	\$1,281	\$1,254
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	1,281	1,254
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	0	0
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	1,281	1,254
Total Fund Balance (Deficit)	1,281	1,254
Total Liabilities and Fund Balance	1,281	1,254

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY HISTORICAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	27	27	0	0	50
Miscellaneous	0	0	0	0	0
Total Revenues	27	27	0	0	50
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	27	27	0	0	50
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	27	27	0	0	50
FUND BALANCE (DEFICIT)--Beginning of Year	1,254	1,254	1,254	1,254	1,204
FUND BALANCE (DEFICIT)--End of Year	1,281	1,281	1,254	1,254	1,254
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		1,281			

COUNTY OF CHAMPAIGN, ILLINOIS
 CIRCUIT CLERK OPERATIONS AND ADMINISTRATION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2008 and 2007

	2008	2007
<u>ASSETS</u>		
Cash	\$8,286	\$958
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	8,286	958
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	0	0
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	8,286	958
Total Fund Balance (Deficit)	8,286	958
Total Liabilities and Fund Balance	8,286	958

COUNTY OF CHAMPAIGN, ILLINOIS
 CIRCUIT CLERK OPERATIONS AND ADMINISTRATION FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	7,264	7,264	0	0	949
Investment Earnings	64	64	0	0	9
Miscellaneous	0	0	0	0	0
Total Revenues	7,328	7,328	0	0	958
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	7,328	7,328	0	0	958
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	7,328	7,328	0	0	958
FUND BALANCE (DEFICIT)--Beginning of Year	958	958	958	958	0
FUND BALANCE (DEFICIT)--End of Year	8,286	8,286	958	958	958
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		8,286			

COUNTY OF CHAMPAIGN, ILLINOIS
 JAIL COMMISSARY FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2008 and 2007

	2008	2007
<u>ASSETS</u>		
Cash	\$274,895	\$257,606
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	1,776	0
Due From Other Funds	0	0
Total Assets	276,671	257,606
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	6,623	720
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	6,623	720
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	270,048	256,886
Total Fund Balance (Deficit)	270,048	256,886
Total Liabilities and Fund Balance	276,671	257,606

COUNTY OF CHAMPAIGN, ILLINOIS
 JAIL COMMISSARY FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	5,534	5,534	11,000	11,000	10,499
Miscellaneous	25,699	25,699	88,000	88,000	101,439
Total Revenues	31,233	31,233	99,000	99,000	111,938
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	6,646	6,646	63,616	70,950	76,636
Services	3,187	3,187	3,920	3,920	1,917
Capital Outlay	8,238	8,238	12,334	5,000	22,498
Total Expenditures	18,071	18,071	79,870	79,870	101,051
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	13,162	13,162	19,130	19,130	10,887
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	1,260
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	1,260
NET CHANGE IN FUND BALANCE	13,162	13,162	19,130	19,130	12,147
FUND BALANCE (DEFICIT)--Beginning of Year	256,886	256,886	256,886	256,886	244,739
FUND BALANCE (DEFICIT)--End of Year	270,048	270,048	276,016	276,016	256,886
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		270,048			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY JAIL MEDICAL COSTS FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2008 and 2007

	2008	2007
<u>ASSETS</u>		
Cash	\$102,579	\$72,236
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	102,579	72,236
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	0	0
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	102,579	72,236
Total Fund Balance (Deficit)	102,579	72,236
Total Liabilities and Fund Balance	102,579	72,236

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY JAIL MEDICAL COSTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	28,600	28,600	33,000	33,000	31,732
Investment Earnings	1,743	1,743	2,000	2,000	2,246
Miscellaneous	0	0	0	0	0
Total Revenues	30,343	30,343	35,000	35,000	33,978
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	2,000	2,000	0
Services	0	0	20,200	20,200	1,264
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	22,200	22,200	1,264
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	30,343	30,343	12,800	12,800	32,714
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	30,343	30,343	12,800	12,800	32,714
FUND BALANCE (DEFICIT)--Beginning of Year	72,236	72,236	72,236	72,236	39,522
FUND BALANCE (DEFICIT)--End of Year	102,579	102,579	85,036	85,036	72,236
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		102,579			

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT DOCUMENT STORAGE FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2008 and 2007

	2008	2007
<u>ASSETS</u>		
Cash	\$262,259	\$389,115
Investments	300,000	325,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	562,259	714,115
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	3,133	2,319
Accounts Payable	9,433	39,417
Intergovernmental Payable	0	0
Due To Other Funds	490	1,981
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	13,056	43,717
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	549,203	670,398
Total Fund Balance (Deficit)	549,203	670,398
 Total Liabilities and Fund Balance	 562,259	 714,115

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT DOCUMENT STORAGE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	156,551	156,551	182,000	182,000	176,935
Investment Earnings	19,571	19,571	31,000	31,000	31,379
Miscellaneous	0	0	0	0	0
Total Revenues	176,122	176,122	213,000	213,000	208,314
EXPENDITURES:					
Justice & Public Safety:					
Salaries	65,374	65,374	102,076	102,076	57,176
Fringe Benefits	19,918	19,918	32,125	32,125	20,002
Commodities	2,354	2,354	5,550	3,550	728
Services	209,671	209,671	314,500	316,500	138,537
Capital Outlay	0	0	2,500	2,500	0
Total Expenditures	297,317	297,317	456,751	456,751	216,443
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(121,195)	(121,195)	(243,751)	(243,751)	(8,129)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(121,195)	(121,195)	(243,751)	(243,751)	(8,129)
FUND BALANCE (DEFICIT)--Beginning of Year	670,398	670,398	670,398	670,398	678,527
FUND BALANCE (DEFICIT)--End of Year	549,203	549,203	426,647	426,647	670,398
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		549,203			

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT SERVICES DRUG FORFEITURES FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2008 and 2007

	2008	2007
<u>ASSETS</u>		
Cash	\$0	\$1,926
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	0	1,926
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	0	0
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	0	1,926
Total Fund Balance (Deficit)	0	1,926
Total Liabilities and Fund Balance	0	1,926

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT SERVICES DRUG FORFEITURES FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	38	38	60	60	73
Miscellaneous	0	0	0	0	0
Total Revenues	38	38	60	60	73
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	515	2,480	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	515	2,480	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	38	38	(455)	(2,420)	73
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(1,964)	(1,964)	(1,965)	0	0
Net Other Financing Sources (Uses)	(1,964)	(1,964)	(1,965)	0	0
NET CHANGE IN FUND BALANCE	(1,926)	(1,926)	(2,420)	(2,420)	73
FUND BALANCE (DEFICIT)--Beginning of Year	1,926	1,926	1,926	1,926	1,853
FUND BALANCE (DEFICIT)--End of Year	0	0	(494)	(494)	1,926
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		0			

COUNTY OF CHAMPAIGN, ILLINOIS
 VICTIM ADVOCACY GRANT FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2008 and 2007

	2008	2007
<u>ASSETS</u>		
Cash	\$0	\$3,869
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	0	3,869
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	1,614	1,567
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	6,412	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	8,026	1,567
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	(8,026)	2,302
Total Fund Balance (Deficit)	(8,026)	2,302
Total Liabilities and Fund Balance	0	3,869

COUNTY OF CHAMPAIGN, ILLINOIS
VICTIM ADVOCACY GRANT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	25,132	25,132	35,577	35,577	36,234
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	7	7	0	0	24
Miscellaneous	0	0	0	0	0
Total Revenues	25,139	25,139	35,577	35,577	36,258
EXPENDITURES:					
Justice & Public Safety:					
Salaries	42,235	42,235	42,394	42,394	40,911
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	42,235	42,235	42,394	42,394	40,911
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(17,096)	(17,096)	(6,817)	(6,817)	(4,653)
OTHER FINANCING SOURCES (USES):					
Transfers In	6,768	6,768	7,500	7,500	6,345
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	6,768	6,768	7,500	7,500	6,345
NET CHANGE IN FUND BALANCE	(10,328)	(10,328)	683	683	1,692
FUND BALANCE (DEFICIT)--Beginning of Year	2,302	2,302	2,302	2,302	610
FUND BALANCE (DEFICIT)--End of Year	(8,026)	(8,026)	2,985	2,985	2,302
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		(8,026)			

COUNTY OF CHAMPAIGN, ILLINOIS
 JUVENILE INTERVENTION SERVICES FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2008 and 2007

	2008	2007
<u>ASSETS</u>		
Cash	\$18,237	\$22,621
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	275	0
Due From Other Funds	0	0
Total Assets	18,512	22,621
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	103	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	103	0
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	18,409	22,621
Total Fund Balance (Deficit)	18,409	22,621
Total Liabilities and Fund Balance	18,512	22,621

COUNTY OF CHAMPAIGN, ILLINOIS
 JUVENILE INTERVENTION SERVICES FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	2,350	2,350	0	0	0
Investment Earnings	471	471	500	500	935
Miscellaneous	0	0	0	0	0
Total Revenues	2,821	2,821	500	500	935
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	6,458	6,458	7,424	5,000	395
Capital Outlay	0	0	0	0	0
Total Expenditures	6,458	6,458	7,424	5,000	395
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,637)	(3,637)	(6,924)	(4,500)	540
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(575)	(575)	(576)	0	0
Net Other Financing Sources (Uses)	(575)	(575)	(576)	0	0
NET CHANGE IN FUND BALANCE	(4,212)	(4,212)	(7,500)	(4,500)	540
FUND BALANCE (DEFICIT)--Beginning of Year	22,621	22,621	22,621	22,621	22,081
FUND BALANCE (DEFICIT)--End of Year	18,409	18,409	15,121	18,121	22,621
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		18,409			

COUNTY OF CHAMPAIGN, ILLINOIS
CHILD ADVOCACY CENTER FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2008 and 2007

	2008	2007
<u>ASSETS</u>		
Cash	\$6,374	\$12,331
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	17,106	17,106
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	23,480	29,437
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	3,105	3,014
Accounts Payable	6,372	8,457
Intergovernmental Payable	0	0
Due To Other Funds	483	2,296
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	9,960	13,767
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	13,520	15,670
Total Fund Balance (Deficit)	13,520	15,670
 Total Liabilities and Fund Balance	 23,480	 29,437

COUNTY OF CHAMPAIGN, ILLINOIS
CHILD ADVOCACY CENTER FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	210,575	210,575	213,949	213,949	190,182
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	415	415	1,250	1,250	943
Miscellaneous	4,050	4,050	2,000	2,000	1,587
Total Revenues	215,040	215,040	217,199	217,199	192,712
EXPENDITURES:					
Justice & Public Safety:					
Salaries	81,044	81,044	81,511	81,511	78,673
Fringe Benefits	24,055	24,055	24,933	24,933	23,405
Commodities	3,286	3,286	4,450	4,600	2,787
Services	106,727	106,727	114,414	111,964	87,656
Capital Outlay	2,078	2,078	2,200	0	4,255
Total Expenditures	217,190	217,190	227,508	223,008	196,776
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,150)	(2,150)	(10,309)	(5,809)	(4,064)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	(8,000)
Net Other Financing Sources (Uses)	0	0	0	0	(8,000)
NET CHANGE IN FUND BALANCE	(2,150)	(2,150)	(10,309)	(5,809)	(12,064)
FUND BALANCE (DEFICIT)--Beginning of Year	15,670	15,670	15,670	15,670	27,734
FUND BALANCE (DEFICIT)--End of Year	13,520	13,520	5,361	9,861	15,670
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		13,520			

COUNTY OF CHAMPAIGN, ILLINOIS
 JUVENILE INFORMATION SHARING SYSTEM GRANT FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2008 and 2007

	2008	2007
<u>ASSETS</u>		
Cash	\$1,747	\$2,823
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	1,747	2,823
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	0	0
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	1,747	2,823
Total Fund Balance (Deficit)	1,747	2,823
Total Liabilities and Fund Balance	1,747	2,823

COUNTY OF CHAMPAIGN, ILLINOIS
 JUVENILE INFORMATION SHARING SYSTEM GRANT FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	8,777	8,777	12,000	12,000	13,754
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	22	22	0	0	47
Miscellaneous	0	0	0	0	0
Total Revenues	8,799	8,799	12,000	12,000	13,801
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	1,403
Services	10,450	10,450	14,000	14,000	6,256
Capital Outlay	0	0	0	0	6,393
Total Expenditures	10,450	10,450	14,000	14,000	14,052
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,651)	(1,651)	(2,000)	(2,000)	(251)
OTHER FINANCING SOURCES (USES):					
Transfers In	575	575	2,000	2,000	3,953
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	575	575	2,000	2,000	3,953
NET CHANGE IN FUND BALANCE	(1,076)	(1,076)	0	0	3,702
FUND BALANCE (DEFICIT)--Beginning of Year	2,823	2,823	2,823	2,823	(879)
FUND BALANCE (DEFICIT)--End of Year	1,747	1,747	2,823	2,823	2,823
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		1,747			

COUNTY OF CHAMPAIGN, ILLINOIS
 JUVENILE OFFENDER EQUIPMENT GRANT FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2008 and 2007

	2008	2007
<u>ASSETS</u>		
Cash	\$0	\$0
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	0	0
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	0	0
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	0	0
Total Fund Balance (Deficit)	0	0
Total Liabilities and Fund Balance	0	0

COUNTY OF CHAMPAIGN, ILLINOIS
 JUVENILE OFFENDER EQUIPMENT GRANT FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	0	0	6
Miscellaneous	0	0	0	0	0
Total Revenues	0	0	0	0	6
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	380
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	0	0	380
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0	0	0	0	(374)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	(79)
Net Other Financing Sources (Uses)	0	0	0	0	(79)
NET CHANGE IN FUND BALANCE	0	0	0	0	(453)
FUND BALANCE (DEFICIT)--Beginning of Year	0	0	0	0	453
FUND BALANCE (DEFICIT)--End of Year	0	0	0	0	0
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		0			

COUNTY OF CHAMPAIGN, ILLINOIS
 DRUG COURTS PROGRAM GRANT FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2008 and 2007

	2008	2007
<u>ASSETS</u>		
Cash	\$6,159	\$71
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	7,875	0
Due From Other Funds	0	0
Total Assets	14,034	71
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	0	0
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	14,034	71
Total Fund Balance (Deficit)	14,034	71
Total Liabilities and Fund Balance	14,034	71

COUNTY OF CHAMPAIGN, ILLINOIS
 DRUG COURTS PROGRAM GRANT FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	47,610	47,610	47,648	8,123	81,451
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	14,277	14,277	35,000	35,000	0
Investment Earnings	57	57	0	0	2
Miscellaneous	3,288	3,288	0	0	0
Total Revenues	65,232	65,232	82,648	43,123	81,453
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	53,233	53,233	90,770	43,123	81,417
Capital Outlay	0	0	0	0	0
Total Expenditures	53,233	53,233	90,770	43,123	81,417
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	11,999	11,999	(8,122)	0	36
OTHER FINANCING SOURCES (USES):					
Transfers In	1,964	1,964	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	1,964	1,964	0	0	0
NET CHANGE IN FUND BALANCE	13,963	13,963	(8,122)	0	36
FUND BALANCE (DEFICIT)--Beginning of Year	71	71	71	71	35
FUND BALANCE (DEFICIT)--End of Year	14,034	14,034	(8,051)	71	71
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		14,034			

COUNTY OF CHAMPAIGN, ILLINOIS
SHERIFF EQUIPMENT GRANT FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2008 and 2007

	<u>2008</u>	<u>2007</u>
<u>ASSETS</u>		
Cash	\$0	\$0
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u><u>0</u></u>	<u><u>0</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	<u>0</u>	<u>0</u>
Total Liabilities	<u>0</u>	<u>0</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>0</u>	<u>0</u>
Total Fund Balance (Deficit)	<u>0</u>	<u>0</u>
Total Liabilities and Fund Balance	<u><u>0</u></u>	<u><u>0</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
SHERIFF EQUIPMENT GRANT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	0	0	0	0	0
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	1,846
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	0	0	1,846
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0	0	0	0	(1,846)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	1,088
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	1,088
NET CHANGE IN FUND BALANCE	0	0	0	0	(758)
FUND BALANCE (DEFICIT)--Beginning of Year	0	0	0	0	758
FUND BALANCE (DEFICIT)--End of Year	0	0	0	0	0
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		0			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY PUBLIC HEALTH FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2008 and 2007

	2008	2007
<u>ASSETS</u>		
Cash	\$356,400	\$331,748
Investments	350,000	250,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	874,663	819,832
Intergovernmental	1,727	425
Accrued Interest	589	1,108
Other	0	4,813
Due From Other Funds	95,000	0
Total Assets	1,678,379	1,407,926
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	275	115
Accounts Payable	364,370	125,105
Intergovernmental Payable	0	0
Due To Other Funds	42	86
Funds Held For Others	0	0
Deferred Revenues	874,663	819,832
Total Liabilities	1,239,350	945,138
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	439,029	462,788
Total Fund Balance (Deficit)	439,029	462,788
 Total Liabilities and Fund Balance	 1,678,379	 1,407,926

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY PUBLIC HEALTH FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$819,295	\$819,295	\$824,781	\$824,781	\$778,256
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	233,896	233,896	297,248	244,617	241,022
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	133,395	133,395	139,063	139,063	78,582
Charges for Services	0	0	0	0	0
Investment Earnings	14,291	14,291	32,400	32,400	26,387
Miscellaneous	5	5	0	0	25
Total Revenues	1,200,882	1,200,882	1,293,492	1,240,861	1,124,272
EXPENDITURES:					
Health:					
Salaries	4,067	4,067	9,147	10,000	1,379
Fringe Benefits	651	651	853	0	165
Commodities	0	0	0	0	0
Services	1,304,506	1,304,506	1,367,153	1,339,522	1,348,432
Capital Outlay	0	0	0	0	0
Total Expenditures	1,309,224	1,309,224	1,377,153	1,349,522	1,349,976
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(108,342)	(108,342)	(83,661)	(108,661)	(225,704)
OTHER FINANCING SOURCES (USES):					
Transfers In	95,000	95,000	95,000	95,000	145,500
Transfers Out	(10,417)	(10,417)	(25,000)	0	0
Net Other Financing Sources (Uses)	84,583	84,583	70,000	95,000	145,500
NET CHANGE IN FUND BALANCE	(23,759)	(23,759)	(13,661)	(13,661)	(80,204)
FUND BALANCE (DEFICIT)--Beginning of Year	462,788	462,788	462,788	462,788	542,992
FUND BALANCE (DEFICIT)--End of Year	439,029	439,029	449,127	449,127	462,788
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		439,029			

COUNTY OF CHAMPAIGN, ILLINOIS
EARLY CHILDHOOD FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2008 and 2007

	2008	2007
<u>ASSETS</u>		
Cash	\$408,973	\$714,535
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	359,965	309,846
Accrued Interest	0	0
Other	2,397	1,871
Due From Other Funds	0	0
Total Assets	771,335	1,026,252
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	116,554	110,963
Accounts Payable	65,567	165,818
Intergovernmental Payable	0	0
Due To Other Funds	60,109	171,493
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	242,230	448,274
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	529,105	577,978
Total Fund Balance (Deficit)	529,105	577,978
 Total Liabilities and Fund Balance	 771,335	 1,026,252

COUNTY OF CHAMPAIGN, ILLINOIS
EARLY CHILDHOOD FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	5,111,677	5,111,677	7,682,165	7,557,165	5,004,675
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	37,616	37,616	96,500	61,500	30,485
Investment Earnings	9,656	9,656	35,000	35,000	32,715
Miscellaneous	7,713	7,713	11,250	11,250	3,712
Total Revenues	5,166,662	5,166,662	7,824,915	7,664,915	5,071,587
EXPENDITURES:					
Education:					
Salaries	2,726,033	2,726,033	3,517,844	3,507,800	2,611,224
Fringe Benefits	807,950	807,950	1,142,520	1,095,403	776,877
Commodities	231,403	231,403	425,279	439,875	256,466
Services	1,390,650	1,390,650	2,426,835	2,301,950	1,467,275
Capital Outlay	45,722	45,722	208,050	219,500	14,554
Total Expenditures	5,201,758	5,201,758	7,720,528	7,564,528	5,126,396
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(35,096)	(35,096)	104,387	100,387	(54,809)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(13,777)	(13,777)	(18,000)	(18,000)	(13,292)
Net Other Financing Sources (Uses)	(13,777)	(13,777)	(18,000)	(18,000)	(13,292)
NET CHANGE IN FUND BALANCE	(48,873)	(48,873)	86,387	82,387	(68,101)
FUND BALANCE (DEFICIT)--Beginning of Year	577,978	577,978	577,978	577,978	646,079
FUND BALANCE (DEFICIT)--End of Year	529,105	529,105	664,365	660,365	577,978
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		529,105			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY HIGHWAY FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2008 and 2007

	2008	2007
<u>ASSETS</u>		
Cash	\$330,065	\$867,354
Investments	91,000	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,836,792	1,719,414
Intergovernmental	2,300	3,392
Accrued Interest	980	0
Other	0	1
Due From Other Funds	58,475	4,006
Total Assets	2,319,612	2,594,167
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	40,339	39,187
Accounts Payable	34,008	33,109
Intergovernmental Payable	0	0
Due To Other Funds	21,238	163,402
Funds Held For Others	0	0
Deferred Revenues	1,836,792	1,719,414
Total Liabilities	1,932,377	1,955,112
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	387,235	639,055
Total Fund Balance (Deficit)	387,235	639,055
 Total Liabilities and Fund Balance	 2,319,612	 2,594,167

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY HIGHWAY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$1,723,391	\$1,723,391	\$1,729,793	\$1,729,793	\$1,635,002
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	255,852	255,852	260,000	260,000	519,761
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	333,093	333,093	465,000	465,000	279,637
Investment Earnings	9,181	9,181	10,000	10,000	22,754
Miscellaneous	1,105	1,105	0	0	3,197
Total Revenues	2,322,622	2,322,622	2,464,793	2,464,793	2,460,351
EXPENDITURES:					
Highways & Bridges:					
Salaries	1,117,158	1,117,158	1,187,322	1,187,322	1,077,377
Fringe Benefits	329,641	329,641	375,182	375,182	336,669
Commodities	204,481	204,481	233,761	202,100	145,900
Services	319,284	319,284	372,659	339,800	265,259
Capital Outlay	221,419	221,419	227,748	190,000	28,191
Total Expenditures	2,191,983	2,191,983	2,396,672	2,294,404	1,853,396
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	130,639	130,639	68,121	170,389	606,955
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(382,459)	(382,459)	(382,739)	(174,863)	(400,000)
Net Other Financing Sources (Uses)	(382,459)	(382,459)	(382,739)	(174,863)	(400,000)
NET CHANGE IN FUND BALANCE	(251,820)	(251,820)	(314,618)	(4,474)	206,955
FUND BALANCE (DEFICIT)--Beginning of Year	639,055	639,055	639,055	639,055	432,100
FUND BALANCE (DEFICIT)--End of Year	387,235	387,235	324,437	634,581	639,055
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		387,235			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY BRIDGE FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2008 and 2007

	2008	2007
<u>ASSETS</u>		
Cash	\$578,533	\$529,312
Investments	1,000,000	1,500,000
Receivables. Net of Uncollectible Amounts:		
Property Taxes	934,140	874,062
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	2,512,673	2,903,374
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	459,972	72,747
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	934,140	874,062
Total Liabilities	1,394,112	946,809
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	1,118,561	1,956,565
Total Fund Balance (Deficit)	1,118,561	1,956,565
Total Liabilities and Fund Balance	2,512,673	2,903,374

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY BRIDGE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$875,045	\$875,045	\$879,338	\$879,338	\$831,355
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	36,904	36,904	0	0	939
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	61,799	61,799	90,000	90,000	101,860
Miscellaneous	8,780	8,780	0	0	47,023
Total Revenues	982,528	982,528	969,338	969,338	981,177
EXPENDITURES:					
Highways & Bridges:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	204,525	204,525	228,230	162,000	181,861
Capital Outlay	1,616,007	1,616,007	1,743,770	1,201,000	862,215
Total Expenditures	1,820,532	1,820,532	1,972,000	1,363,000	1,044,076
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(838,004)	(838,004)	(1,002,662)	(393,662)	(62,899)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(838,004)	(838,004)	(1,002,662)	(393,662)	(62,899)
FUND BALANCE (DEFICIT)--Beginning of Year	1,956,565	1,956,565	1,956,565	1,956,565	2,019,464
FUND BALANCE (DEFICIT)--End of Year	1,118,561	1,118,561	953,903	1,562,903	1,956,565
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		1,118,561			

COUNTY OF CHAMPAIGN, ILLINOIS
HIGHWAY FEDERAL AID MATCHING FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2008 and 2007

	2008	2007
<u>ASSETS</u>		
Cash	\$324,787	\$309,510
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	6,998	6,380
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	331,785	315,890
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	6,998	6,380
Total Liabilities	6,998	6,380
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	324,787	309,510
Total Fund Balance (Deficit)	324,787	309,510
Total Liabilities and Fund Balance	331,785	315,890

COUNTY OF CHAMPAIGN, ILLINOIS
HIGHWAY FEDERAL AID MATCHING FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$7,262	\$7,262	\$6,419	\$6,419	\$6,919
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	8,015	8,015	0	0	14,426
Miscellaneous	0	0	0	0	0
Total Revenues	15,277	15,277	6,419	6,419	21,345
EXPENDITURES:					
Highways & Bridges:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	15,277	15,277	6,419	6,419	21,345
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	15,277	15,277	6,419	6,419	21,345
FUND BALANCE (DEFICIT)--Beginning of Year	309,510	309,510	309,510	309,510	288,165
FUND BALANCE (DEFICIT)--End of Year	324,787	324,787	315,929	315,929	309,510
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		324,787			

COUNTY OF CHAMPAIGN, ILLINOIS
 CAPITAL ASSET REPLACEMENT FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2008 and 2007

	2008	2007
<u>ASSETS</u>		
Cash	\$749,631	\$1,089,351
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	116,257	0
Total Assets	865,888	1,089,351
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	1,729	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	1,729	0
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	864,159	1,089,351
Total Fund Balance (Deficit)	864,159	1,089,351
Total Liabilities and Fund Balance	865,888	1,089,351

COUNTY OF CHAMPAIGN, ILLINOIS
 CAPITAL ASSET REPLACEMENT FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	21,000	0	13,146
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	28,802	28,802	35,000	35,000	36,657
Miscellaneous	0	0	0	0	0
Total Revenues	28,802	28,802	56,000	35,000	49,803
EXPENDITURES:					
General Government:					
Commodities	42,360	42,360	45,232	24,175	25,817
Services	20,862	20,862	20,863	0	31,071
Capital Outlay	150,345	150,345	263,212	245,105	68,173
Justice & Public Safety:					
Commodities	123,285	123,285	128,030	55,916	59,222
Services	803	803	803	0	11,742
Capital Outlay	33,226	33,226	219,542	257,494	359,904
Development:					
Commodities	9,370	9,370	9,370	1,648	21,424
Capital Outlay	0	0	2,640	5,200	2,029
Total Expenditures	380,251	380,251	689,692	589,538	579,382
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(351,449)	(351,449)	(633,692)	(554,538)	(529,579)
OTHER FINANCING SOURCES (USES):					
Transfers In	126,257	126,257	408,921	408,921	500,377
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	126,257	126,257	408,921	408,921	500,377
NET CHANGE IN FUND BALANCE	(225,192)	(225,192)	(224,771)	(145,617)	(29,202)
FUND BALANCE (DEFICIT)--Beginning of Year	1,089,351	1,089,351	1,089,351	1,089,351	1,118,553
FUND BALANCE (DEFICIT)--End of Year	864,159	864,159	864,580	943,734	1,089,351
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		864,159			

COUNTY OF CHAMPAIGN, ILLINOIS
TORT IMMUNITY FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2008 and 2007

	2008	2007
<u>ASSETS</u>		
Cash	\$0	\$335,638
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,046,097	980,720
Intergovernmental	25	29
Accrued Interest	0	0
Other	0	0
Due From Other Funds	604	623
Total Assets	1,046,726	1,317,010
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	156,814	487,698
Funds Held For Others	0	0
Deferred Revenues	1,046,097	980,720
Total Liabilities	1,202,911	1,468,418
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	(156,185)	(151,408)
Total Fund Balance (Deficit)	(156,185)	(151,408)
Total Liabilities and Fund Balance	1,046,726	1,317,010

COUNTY OF CHAMPAIGN, ILLINOIS
TORT IMMUNITY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$981,676	\$981,676	\$987,640	\$987,640	\$863,695
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	930	930	2,100	2,100	4,798
Miscellaneous	0	0	0	0	0
Total Revenues	982,606	982,606	989,740	989,740	868,493
EXPENDITURES:					
General Government:					
Fringe Benefits	130,956	131,833	131,905	132,967	120,971
Services	65,207	65,207	65,368	64,687	68,902
Justice & Public Safety:					
Fringe Benefits	423,029	423,029	423,260	426,668	445,680
Services	364,977	364,977	365,879	362,069	335,075
Education					
Fringe Benefits	0	0	0	0	2,418
Development:					
Fringe Benefits	2,968	2,968	2,970	2,994	3,157
Services	246	246	247	244	1,311
Total Expenditures	987,383	988,260	989,629	989,629	977,514
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(4,777)	(5,654)	111	111	(109,021)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	877	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	877	0	0	0
NET CHANGE IN FUND BALANCE	(4,777)	(4,777)	111	111	(109,021)
FUND BALANCE (DEFICIT)--Beginning of Year	(151,408)	(151,408)	(151,408)	(151,408)	(42,387)
FUND BALANCE (DEFICIT)--End of Year	(156,185)	(156,185)	(151,297)	(151,297)	(151,408)
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		(156,185)			

COUNTY OF CHAMPAIGN, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2008 and 2007

	2008	2007
<u>ASSETS</u>		
Cash	\$887,570	\$1,001,006
Investments	369,000	362,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	2,425,124	2,389,317
Intergovernmental	609	2,234
Accrued Interest	3,974	4,290
Other	0	0
Due From Other Funds	405,188	352,555
Total Assets	4,091,465	4,111,402
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	122,518	136,989
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	714	0
Deferred Revenues	2,425,124	2,389,317
Total Liabilities	2,548,356	2,526,306
 FUND BALANCE (DEFICIT):		
Reserved for Debt Service	368,844	361,224
Unreserved, Undesignated	1,174,265	1,223,872
Total Fund Balance (Deficit)	1,543,109	1,585,096
Total Liabilities and Fund Balance	4,091,465	4,111,402

COUNTY OF CHAMPAIGN, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

Exhibit C-44b

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$2,392,394	\$2,392,394	\$2,408,939	\$2,408,939	\$2,270,086
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	124,000	124,000	124,000	124,000	124,000
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	150,118	150,118	150,119	150,119	188,931
Investment Earnings	27,516	27,516	55,000	55,000	61,203
Miscellaneous	0	0	0	0	0
Total Revenues	2,694,028	2,694,028	2,738,058	2,738,058	2,644,220
EXPENDITURES:					
General Government:					
Fringe Benefits	389,163	400,004	400,004	396,205	361,342
Justice & Public Safety:					
Fringe Benefits	1,765,155	1,818,312	1,818,313	1,801,047	1,684,524
Health:					
Fringe Benefits	0	21,665	21,665	21,460	0
Education:					
Fringe Benefits	0	191,007	191,007	189,194	0
Social Services:					
Fringe Benefits	0	387,691	435,977	462,233	0
Development:					
Fringe Benefits	29,543	197,542	197,542	195,666	28,352
Highways & Bridges:					
Fringe Benefits	136,551	136,551	136,551	135,254	134,009
Debt Service:					
Principal Retirement	300,000	300,000	300,000	300,000	0
Interest & Fiscal Charges	115,603	115,603	117,069	117,069	171,243
Total Expenditures	2,736,015	3,568,375	3,618,128	3,618,128	2,379,470
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(41,987)	(874,347)	(880,070)	(880,070)	264,750
OTHER FINANCING SOURCES (USES):					
Transfers In	0	832,360	885,690	885,690	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	832,360	885,690	885,690	0
NET CHANGE IN FUND BALANCE	(41,987)	(41,987)	5,620	5,620	264,750
FUND BALANCE (DEFICIT)--Beginning of Year	1,585,096	1,585,096	1,585,096	1,585,096	1,320,346
FUND BALANCE (DEFICIT)--End of Year	1,543,109	1,543,109	1,590,716	1,590,716	1,585,096
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		1,543,109			

COUNTY OF CHAMPAIGN, ILLINOIS
 SOCIAL SECURITY FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2008 and 2007

	2008	2007
<u>ASSETS</u>		
Cash	\$148,095	\$417,501
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,534,452	1,461,024
Intergovernmental	633	2,191
Accrued Interest	0	0
Other	0	0
Due From Other Funds	413,181	226,965
Total Assets	2,096,361	2,107,681
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	99,320	103,978
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	1,534,452	1,461,024
Total Liabilities	1,633,772	1,565,002
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	462,589	542,679
Total Fund Balance (Deficit)	462,589	542,679
Total Liabilities and Fund Balance	2,096,361	2,107,681

COUNTY OF CHAMPAIGN, ILLINOIS
SOCIAL SECURITY FUND

Exhibit C-45b

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$1,464,034	\$1,464,034	\$1,473,643	\$1,473,643	\$1,387,919
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	5,133	5,133	12,500	12,500	13,237
Miscellaneous	0	0	0	0	0
Total Revenues	1,469,167	1,469,167	1,486,143	1,486,143	1,401,156
EXPENDITURES:					
General Government:					
Fringe Benefits	258,225	270,346	270,403	260,681	235,184
Justice & Public Safety:					
Fringe Benefits	1,179,999	1,235,694	1,235,957	1,191,522	1,105,662
Health:					
Fringe Benefits	0	22,242	22,247	21,447	0
Education:					
Fringe Benefits	0	200,786	200,829	193,609	0
Social Services:					
Fringe Benefits	0	443,711	455,926	455,926	0
Development:					
Fringe Benefits	19,750	197,941	197,983	190,865	18,609
Highways & Bridges:					
Fringe Benefits	91,283	91,283	91,303	88,020	87,958
Total Expenditures	1,549,257	2,462,003	2,474,648	2,402,070	1,447,413
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(80,090)	(992,836)	(988,505)	(915,927)	(46,257)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	912,746	915,927	915,927	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	912,746	915,927	915,927	0
NET CHANGE IN FUND BALANCE	(80,090)	(80,090)	(72,578)	0	(46,257)
FUND BALANCE (DEFICIT)--Beginning of Year	542,679	542,679	542,679	542,679	588,936
FUND BALANCE (DEFICIT)--End of Year	462,589	462,589	470,101	542,679	542,679
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		462,589			

DEBT SERVICE FUNDS

Purpose: Debt service funds are used to account for the accumulation of resources and the payment of principal, interest and related costs on long-term debt.

COUNTY OF CHAMPAIGN, ILLINOIS
 1995 SERIES JAIL BOND DEBT SERVICE FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2008 and 2007

	2008	2007
<u>ASSETS</u>		
Cash	\$7,288	\$7,616
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	7,288	7,616
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	0	0
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	7,288	7,616
Total Fund Balance (Deficit)	7,288	7,616
Total Liabilities and Fund Balance	7,288	7,616

COUNTY OF CHAMPAIGN, ILLINOIS
 1995 SERIES JAIL BOND DEBT SERVICE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Investment Earnings	157	157	0	0	347
Miscellaneous	0	0	0	0	0
Total Revenues	157	157	0	0	347
EXPENDITURES:					
Debt Service:					
Principal Retirement	955,000	955,000	955,000	955,000	930,000
Interest & Fiscal Charges	60,298	60,298	60,813	60,813	82,698
Total Expenditures	1,015,298	1,015,298	1,015,813	1,015,813	1,012,698
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,015,141)	(1,015,141)	(1,015,813)	(1,015,813)	(1,012,351)
OTHER FINANCING SOURCES (USES):					
Transfers In	1,014,813	1,014,813	1,014,813	1,014,813	1,012,698
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	1,014,813	1,014,813	1,014,813	1,014,813	1,012,698
NET CHANGE IN FUND BALANCE	(328)	(328)	(1,000)	(1,000)	347
FUND BALANCE (DEFICIT)--Beginning of Year	7,616	7,616	7,616	7,616	7,269
FUND BALANCE (DEFICIT)--End of Year	7,288	7,288	6,616	6,616	7,616
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		7,288			

COUNTY OF CHAMPAIGN, ILLINOIS
 2003 SERIES NURSING HOME BOND DEBT SERVICE FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2008 and 2007

	2008	2007
<u>ASSETS</u>		
Cash	\$259,350	\$72,270
Investments	1,276,000	1,404,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,585,154	1,583,600
Intergovernmental	0	0
Accrued Interest	3,785	3,978
Other	0	0
Due From Other Funds	0	0
Total Assets	3,124,289	3,063,848
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	1,585,154	1,583,600
Total Liabilities	1,585,154	1,583,600
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	1,539,135	1,480,248
Total Fund Balance (Deficit)	1,539,135	1,480,248
Total Liabilities and Fund Balance	3,124,289	3,063,848

COUNTY OF CHAMPAIGN, ILLINOIS
 2003 SERIES NURSING HOME BOND DEBT SERVICE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$1,594,492	\$1,594,492	\$1,593,159	\$1,593,159	\$1,599,477
Investment Earnings	50,310	50,310	45,000	45,000	51,433
Miscellaneous	0	0	0	0	0
Total Revenues	<u>1,644,802</u>	<u>1,644,802</u>	<u>1,638,159</u>	<u>1,638,159</u>	<u>1,650,910</u>
EXPENDITURES:					
Debt Service:					
Principal Retirement	855,000	855,000	855,000	855,000	835,000
Interest & Fiscal Charges	730,915	730,915	731,915	731,915	753,108
Total Expenditures	<u>1,585,915</u>	<u>1,585,915</u>	<u>1,586,915</u>	<u>1,586,915</u>	<u>1,588,108</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>58,887</u>	<u>58,887</u>	<u>51,244</u>	<u>51,244</u>	<u>62,802</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET CHANGE IN FUND BALANCE	58,887	58,887	51,244	51,244	62,802
FUND BALANCE (DEFICIT)--Beginning of Year	<u>1,480,248</u>	<u>1,480,248</u>	<u>1,480,248</u>	<u>1,480,248</u>	<u>1,417,446</u>
FUND BALANCE (DEFICIT)--End of Year	<u>1,539,135</u>	<u>1,539,135</u>	<u>1,531,492</u>	<u>1,531,492</u>	<u>1,480,248</u>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		<u>0</u>			
GAAP Basis Fund Balance (Deficit)		<u>1,539,135</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
 2007 SERIES HIGHWAY FACILITY BOND DEBT SERVICE FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2008 and 2007

	2008	2007
<u>ASSETS</u>		
Cash	\$171,559	\$5,253
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	171,559	5,253
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	5,241
Deferred Revenues	0	0
Total Liabilities	0	5,241
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	171,559	12
Total Fund Balance (Deficit)	171,559	12
Total Liabilities and Fund Balance	171,559	5,253

COUNTY OF CHAMPAIGN, ILLINOIS
 2007 SERIES HIGHWAY FACILITY BOND DEBT SERVICE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Investment Earnings	592	592	0	0	12
Miscellaneous	0	0	0	0	0
Total Revenues	592	592	0	0	12
EXPENDITURES:					
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest & Fiscal Charges	42,428	42,428	48,175	48,175	0
Total Expenditures	42,428	42,428	48,175	48,175	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(41,836)	(41,836)	(48,175)	(48,175)	12
OTHER FINANCING SOURCES (USES):					
Transfers In	213,383	213,383	48,175	48,175	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	213,383	213,383	48,175	48,175	0
NET CHANGE IN FUND BALANCE	171,547	171,547	0	0	12
FUND BALANCE (DEFICIT)--Beginning of Year	12	12	12	12	0
FUND BALANCE (DEFICIT)--End of Year	171,559	171,559	12	12	12
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		171,559			

CAPITAL PROJECTS FUNDS

Purpose: Capital projects funds are used to account for financial resources segregated for the acquisition or construction of major capital facilities (other than those financed by proprietary and trust funds).

COUNTY OF CHAMPAIGN, ILLINOIS
HIGHWAY FACILITY CONSTRUCTION FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2008 and 2007

	2008	2007
<u>ASSETS</u>		
Cash	\$56,120	\$1,505,647
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	56,120	1,505,647
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	99,438	409,527
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Total Liabilities	99,438	409,527
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	(43,318)	1,096,120
Total Fund Balance (Deficit)	(43,318)	1,096,120
 Total Liabilities and Fund Balance	 56,120	 1,505,647

COUNTY OF CHAMPAIGN, ILLINOIS
HIGHWAY FACILITY CONSTRUCTION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Investment Earnings	11,903	11,903	7,000	7,000	147,307
Miscellaneous	88,633	88,633	0	0	0
Total Revenues	<u>100,536</u>	<u>100,536</u>	<u>7,000</u>	<u>7,000</u>	<u>147,307</u>
EXPENDITURES:					
Highways & Bridges:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	74,433	74,433	74,434	0	125
Services	103,639	103,639	148,042	73,075	165,854
Capital Outlay	1,706,902	1,706,902	2,057,767	1,391,106	4,953,472
Total Expenditures	<u>1,884,974</u>	<u>1,884,974</u>	<u>2,280,243</u>	<u>1,464,181</u>	<u>5,119,451</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(1,784,438)</u>	<u>(1,784,438)</u>	<u>(2,273,243)</u>	<u>(1,457,181)</u>	<u>(4,972,144)</u>
OTHER FINANCING SOURCES (USES):					
Sale of General Obligation Bonds	0	0	0	0	1,480,000
Premium on General Obligation Bonds	0	0	0	0	41,422
Transfers In	645,000	645,000	800,000	0	400,000
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	<u>645,000</u>	<u>645,000</u>	<u>800,000</u>	<u>0</u>	<u>1,921,422</u>
NET CHANGE IN FUND BALANCE	<u>(1,139,438)</u>	<u>(1,139,438)</u>	<u>(1,473,243)</u>	<u>(1,457,181)</u>	<u>(3,050,722)</u>
FUND BALANCE (DEFICIT)--Beginning of Year	<u>1,096,120</u>	<u>1,096,120</u>	<u>1,096,120</u>	<u>1,096,120</u>	<u>4,146,842</u>
FUND BALANCE (DEFICIT)--End of Year	<u>(43,318)</u>	<u>(43,318)</u>	<u>(377,123)</u>	<u>(361,061)</u>	<u>1,096,120</u>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		<u>0</u>			
GAAP Basis Fund Balance (Deficit)		<u>(43,318)</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
 NURSING HOME CONSTRUCTION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2008 and 2007

	2008	2007
<u>ASSETS</u>		
Cash	\$332,049	\$772,825
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	0
Accrued Interest	0	0
Other	2,203	0
Due From Other Funds	0	0
Total Assets	334,252	772,825
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	101,318	8,773
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Total Liabilities	101,318	8,773
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	232,934	764,052
Total Fund Balance (Deficit)	232,934	764,052
 Total Liabilities and Fund Balance	 334,252	 772,825

COUNTY OF CHAMPAIGN, ILLINOIS
 NURSING HOME CONSTRUCTION FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Investment Earnings	14,707	14,707	35,000	35,000	65,869
Miscellaneous	2,203	2,203	0	0	64,331
Total Revenues	16,910	16,910	35,000	35,000	130,200
EXPENDITURES:					
Social Services:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	1,103	1,103	1,625	522	39,936
Services	196,615	196,615	360,237	359,607	406,353
Capital Outlay	16,136	16,136	129,217	437,159	663,402
Debt Service:					
Principal Retirement	33,472	33,472	33,473	27,425	75,096
Interest & Fiscal Charges	809	809	809	541	7,175
Total Expenditures	248,135	248,135	525,361	825,254	1,191,962
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(231,225)	(231,225)	(490,361)	(790,254)	(1,061,762)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(299,893)	(299,893)	(299,893)	0	0
Net Other Financing Sources (Uses)	(299,893)	(299,893)	(299,893)	0	0
NET CHANGE IN FUND BALANCE	(531,118)	(531,118)	(790,254)	(790,254)	(1,061,762)
FUND BALANCE (DEFICIT)--Beginning of Year	764,052	764,052	764,052	764,052	1,825,814
FUND BALANCE (DEFICIT)--End of Year	232,934	232,934	(26,202)	(26,202)	764,052
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		232,934			

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT COMPLEX CONSTRUCTION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2008 and 2007

	2008	2007
<u>ASSETS</u>		
Cash	\$2,391,688	\$1,575,775
Investments	2,000,000	6,000,000
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	100
Due From Other Funds	0	0
Total Assets	4,391,688	7,575,875
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	28,543	82,090
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Total Liabilities	28,543	82,090
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	4,363,145	7,493,785
Total Fund Balance (Deficit)	4,363,145	7,493,785
 Total Liabilities and Fund Balance	 4,391,688	 7,575,875

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT COMPLEX CONSTRUCTION FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Investment Earnings	206,694	206,694	125,000	125,000	76,315
Miscellaneous	9,262	9,262	0	0	7,775
Total Revenues	<u>215,956</u>	<u>215,956</u>	<u>125,000</u>	<u>125,000</u>	<u>84,090</u>
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	1,320	1,320	1,321	0	0
Services	301,451	301,451	383,417	344,067	282,491
Capital Outlay	3,043,825	3,043,825	4,259,329	4,300,000	7,800
Total Expenditures	<u>3,346,596</u>	<u>3,346,596</u>	<u>4,644,067</u>	<u>4,644,067</u>	<u>290,291</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(3,130,640)</u>	<u>(3,130,640)</u>	<u>(4,519,067)</u>	<u>(4,519,067)</u>	<u>(206,201)</u>
OTHER FINANCING SOURCES (USES):					
Sale of General Obligation Bonds	0	0	0	0	5,955,000
Premium on General Obligation Bonds	0	0	0	0	117,468
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,072,468</u>
NET CHANGE IN FUND BALANCE	<u>(3,130,640)</u>	<u>(3,130,640)</u>	<u>(4,519,067)</u>	<u>(4,519,067)</u>	<u>5,866,267</u>
FUND BALANCE (DEFICIT)--Beginning of Year	<u>7,493,785</u>	<u>7,493,785</u>	<u>7,493,785</u>	<u>7,493,785</u>	<u>1,627,518</u>
FUND BALANCE (DEFICIT)--End of Year	<u>4,363,145</u>	<u>4,363,145</u>	<u>2,974,718</u>	<u>2,974,718</u>	<u>7,493,785</u>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		<u>0</u>			
GAAP Basis Fund Balance (Deficit)		<u>4,363,145</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
 JAIL CONSTRUCTION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2008 and 2007

	2008	2007
<u>ASSETS</u>		
Cash	\$0	\$0
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	0	0
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Total Liabilities	0	0
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	0	0
Total Fund Balance (Deficit)	0	0
Total Liabilities and Fund Balance	0	0

COUNTY OF CHAMPAIGN, ILLINOIS
 JAIL CONSTRUCTION FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Investment Earnings	0	0	0	0	1,392
Miscellaneous	0	0	0	0	0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,392</u>
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,392</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	(28,401)
Net Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(28,401)</u>
NET CHANGE IN FUND BALANCE	0	0	0	0	(27,009)
FUND BALANCE (DEFICIT)--Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>27,009</u>
FUND BALANCE (DEFICIT)--End of Year	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		<u>0</u>			
GAAP Basis Fund Balance (Deficit)		<u><u>0</u></u>			

ENTERPRISE FUNDS

Purpose: Enterprise funds are used to account for activities for which a fee is charged to external users for goods or services.

COUNTY OF CHAMPAIGN, ILLINOIS
NURSING HOME FUND
COMPARATIVE STATEMENT OF NET ASSETS
NOVEMBER 30, 2008 and 2007

<u>ASSETS</u>	<u>2008</u>	<u>2007</u>
CURRENT ASSETS:		
Cash	\$178,419	\$148,920
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Patient Accounts	1,498,330	2,011,434
Property Taxes	941,137	880,442
Intergovernmental	378,334	37,224
Accrued Interest	0	0
Other	0	113
Due From Other Funds	0	29
Inventories	20,084	24,695
Prepaid Expenses	4,848	4,848
Resident Trust Accounts	9,668	10,875
NONCURRENT ASSETS:		
Capital Assets:		
Buildings and Improvements	23,561,410	23,509,892
Construction in Progress	0	0
Equipment	978,326	1,115,024
Less Accumulated Depreciation	<u>(1,468,993)</u>	<u>(874,008)</u>
 Total Assets	 <u>26,101,563</u>	 <u>26,869,488</u>
 LIABILITIES		
CURRENT LIABILITIES:		
Accrued Salaries Payable	240,261	265,269
Accounts Payable	1,326,214	1,437,732
Due To Other Funds	2,116,574	909,664
Funds Held For Others	9,668	10,875
Deferred Revenues	941,137	880,442
Compensated Absences Payable	381,972	462,809
NONCURRENT LIABILITIES:		
Capital Lease Obligations	<u>0</u>	<u>9,553</u>
 Total Liabilities	 <u>5,015,826</u>	 <u>3,976,344</u>
 NET ASSETS		
Invested in Capital Assets, Net of Related Debt	23,070,743	23,741,355
Unrestricted	<u>(1,985,006)</u>	<u>(848,211)</u>
 Total Net Assets	 <u><u>21,085,737</u></u>	 <u><u>22,893,144</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
NURSING HOME FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
OPERATING REVENUES:					
Charges for Services	\$12,913,858	\$12,341,348	\$14,867,529	\$14,867,529	\$13,154,920
Miscellaneous	25,614	25,614	13,792	13,792	14,663
Total Operating Revenues	12,939,472	12,366,962	14,881,321	14,881,321	13,169,583
OPERATING EXPENSES:					
Salaries	5,861,686	5,936,778	6,051,361	5,980,171	6,313,513
Fringe Benefits	1,787,708	1,791,936	1,888,190	2,059,380	1,943,086
Commodities	1,094,625	1,098,751	1,222,977	1,012,142	1,143,540
Services	6,150,916	6,001,705	6,494,419	5,937,436	5,756,894
Capital Outlay	0	47,608	61,294	77,694	0
Depreciation	700,314	0	0	0	630,969
Total Operating Expenses	15,595,249	14,876,778	15,718,241	15,066,823	15,788,002
OPERATING INCOME (LOSS)	(2,655,777)	(2,509,816)	(836,920)	(185,502)	(2,618,419)
NON-OPERATING REVENUES (EXPENSES):					
Property Tax	879,915	879,915	885,757	885,757	840,560
Intergovernmental Revenue	5,583	0	0	0	0
Investment Earnings	10,645	10,645	24,721	24,721	27,610
Donations	6,551	4,324	4,819	4,819	4,308
Interest Expense	(8,730)	(8,730)	(11,168)	(3,962)	(4,246)
Loss on Disposal of Capital Assets	(55,634)	0	0	0	0
Net Non-Operating Revenues (Expenses)	838,330	886,154	904,129	911,335	868,232
INCOME (LOSS) BEFORE TRANSFERS	(1,817,447)	(1,623,662)	67,209	725,833	(1,750,187)
Capital Contributions	43,459	0	0	0	22,387,373
Transfers In	0	0	0	0	327,812
Transfers Out	(33,419)	(33,419)	(33,419)	(692,043)	(47,864)
CHANGE IN NET ASSETS	(1,807,407)	(1,657,081)	33,790	33,790	20,917,134
NET ASSETS--Beginning of Year	22,893,144	773,772	773,772	773,772	1,976,010
NET ASSETS--End of Year	21,085,737	(883,309)	807,562	807,562	22,893,144
Revenues/Transfers In Conversion to GAAP Basis		623,779			
Expenses/Transfers Out Conversion to GAAP Basis		(774,105)			
Beginning Net Assets Conversion to GAAP Basis		22,119,372			
GAAP Basis Net Assets		21,085,737			

COUNTY OF CHAMPAIGN, ILLINOIS
NURSING HOME FUND
COMPARATIVE STATEMENT OF CASH FLOWS
FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2008 and 2007

Exhibit F-3

	2008	2007
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Receipts from Customers	\$13,117,191	\$12,829,162
Cash Payments to Employees for Services	(5,967,531)	(6,184,683)
Cash Payments to Suppliers and Other Funds For Goods and Services	(8,903,146)	(7,987,031)
Net Cash Provided (Used) By Operating Activities	(1,753,486)	(1,342,552)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Property Taxes Received	879,915	840,560
Gifts And Donations Received	4,324	3,888
Transfers/Loans Received From Other Funds	972,127	688,827
Transfers/Loans Paid To Other Funds	(33,419)	(47,864)
Interest Paid on Interfund Loans	(7,205)	0
Net Cash Provided (Used) By Non-Capital Financing Activities	1,815,742	1,485,411
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Payments for Acquisition and Construction of Capital Assets	(32,324)	(102,704)
Principal Payments on Equipment Capital Leases	(9,553)	(6,904)
Interest Payments on Equipment Capital Leases	(1,525)	(4,246)
Net Cash Provided (Used) By Capital and Related Financing Activities	(43,402)	(113,854)
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest Received on Investments and Bank Deposits	10,645	27,610
Net Cash Provided (Used) By Investment Activities	10,645	27,610
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	29,499	56,615
Cash and Cash Equivalents at Beginning of Year	148,920	92,305
Cash and Cash Equivalents at End of Year	178,419	148,920
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	(\$2,655,777)	(\$2,281,140)
Adjust Out Non-Cash Revenue/Expense:		
Depreciation Expense	700,314	630,969
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	177,690	(893,357)
Decrease (Increase) in Due From Other Funds	29	19
Decrease (Increase) in Inventories	6,838	10,898
Decrease (Increase) in Prepaid Expenses	0	(42)
Increase (Decrease) in Payables	(217,363)	832,571
Increase (Decrease) in Due To Other Funds	234,783	357,530
Net Cash Provided (Used) By Operating Activities	(1,753,486)	(1,342,552)

Non-cash Investing, Capital and Financing Activities:

In fiscal year 2008, the Nursing Home received donated supplies valued at \$2,227 and received \$43,459 of additional facility improvements from the general government. In fiscal year 2007, the Nursing Home received donated supplies valued at \$420 and received a new facility (\$23,742,614 value) from the general government in exchange for their old facility (\$1,355,241 value).

INTERNAL SERVICE FUNDS

Purpose: Internal service funds are used to account for the costs of and reimbursements for goods or services provided by one County department to other departments.

COUNTY OF CHAMPAIGN, ILLINOIS
 SELF-FUNDED INSURANCE FUND
 COMPARATIVE STATEMENT OF NET ASSETS
 NOVEMBER 30, 2008 and 2007

	2008	2007
<u>ASSETS</u>		
CURRENT ASSETS:		
Cash	\$734,423	\$88,865
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	337	149
Accrued Interest	0	0
Other	8,828	0
Due From Other Funds	191,449	774,060
Total Assets	935,037	863,074
 <u>LIABILITIES</u>		
CURRENT LIABILITIES:		
Accounts Payable	8,710	3,302
Due To Other Funds	0	27,851
Funds Held For Others	0	0
NONCURRENT LIABILITIES:		
Estimated Claims Payable	2,555,090	1,860,260
Total Liabilities	2,563,800	1,891,413
 <u>NET ASSETS</u>		
Unrestricted	(1,628,763)	(1,028,339)
Total Net Assets	(1,628,763)	(1,028,339)

COUNTY OF CHAMPAIGN, ILLINOIS
 SELF-FUNDED INSURANCE FUND
 SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
OPERATING REVENUES:					
Charges for Services	\$1,444,067	\$1,444,067	\$1,357,844	\$1,357,844	\$1,375,623
Miscellaneous	131,071	131,071	123,191	3,000	9,434
Total Operating Revenues	<u>1,575,138</u>	<u>1,575,138</u>	<u>1,481,035</u>	<u>1,360,844</u>	<u>1,385,057</u>
OPERATING EXPENSES:					
Salaries	17,236	0	0	0	27,851
Fringe Benefits	1,190,406	657,007	996,261	996,261	606,217
Commodities	143	143	1,300	1,000	15
Services	975,054	813,623	873,536	585,500	710,888
Total Operating Expenses	<u>2,182,839</u>	<u>1,470,773</u>	<u>1,871,097</u>	<u>1,582,761</u>	<u>1,344,971</u>
OPERATING INCOME (LOSS)	<u>(607,701)</u>	<u>104,365</u>	<u>(390,062)</u>	<u>(221,917)</u>	<u>40,086</u>
NON-OPERATING REVENUES (EXPENSES):					
Investment Earnings	<u>7,277</u>	<u>7,277</u>	<u>7,500</u>	<u>7,500</u>	<u>6,400</u>
Net Non-Operating Revenues (Expenses)	<u>7,277</u>	<u>7,277</u>	<u>7,500</u>	<u>7,500</u>	<u>6,400</u>
INCOME (LOSS) BEFORE TRANSFERS	(600,424)	111,642	(382,562)	(214,417)	46,486
Transfers In	0	0	0	0	0
Transfers Out	0	(17,236)	(30,790)	(30,790)	0
CHANGE IN NET ASSETS	(600,424)	94,406	(413,352)	(245,207)	46,486
NET ASSETS--Beginning of Year	<u>(1,028,339)</u>	<u>831,921</u>	<u>831,921</u>	<u>831,921</u>	<u>(1,074,825)</u>
NET ASSETS--End of Year	<u>(1,628,763)</u>	<u>926,327</u>	<u>418,569</u>	<u>586,714</u>	<u>(1,028,339)</u>
Revenues/Transfers In Conversion to GAAP Basis		0			
Expenses/Transfers Out Conversion to GAAP Basis		(694,830)			
Beginning Net Assets Conversion to GAAP Basis		<u>(1,860,260)</u>			
GAAP Basis Net Assets		<u>(1,628,763)</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
 SELF-FUNDED INSURANCE FUND
 COMPARATIVE STATEMENT OF CASH FLOWS
 FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2008 and 2007

	2008	2007
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Receipts from Other Funds and Employees for Services	\$2,157,053	\$1,480,334
Cash Receipts for Claims Reimbursements	122,243	10,241
Cash Payments to Employees for Services	(45,087)	(26,779)
Cash Payments to Suppliers for Goods and Services	(1,211,145)	(462,505)
Cash Payments for Claims	(254,220)	(828,551)
Net Cash Provided (Used) By Operating Activities	768,844	172,740
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Transfers/Loans Received From Other Funds	0	0
Transfers/Loans Paid To Other Funds	(130,563)	(106,895)
Net Cash Provided (Used) By Non-Capital Financing Activities	(130,563)	(106,895)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Capital Contributions Received	0	0
Net Cash Provided (Used) By Capital and Related Financing Activities	0	0
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest Received on Investments and Bank Deposits	7,277	6,400
Net Cash Provided (Used) By Investment Activities	7,277	6,400
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	645,558	72,245
Cash and Cash Equivalents at Beginning of Year	88,865	16,620
Cash and Cash Equivalents at End of Year	734,423	88,865
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	(\$607,701)	\$40,086
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	(9,016)	1,177
Decrease (Increase) in Due From Other Funds	713,174	104,341
Increase (Decrease) in Payables	5,408	(3,031)
Increase (Decrease) in Due To Other Funds	(27,851)	1,072
Increase (Decrease) in Unremitted Payroll Withholdings	0	0
Increase (Decrease) in Estimated Claims Payable	694,830	29,095
Net Cash Provided (Used) By Operating Activities	768,844	172,740

Non-cash Investing, Capital and Financing Activities:

The Self-Funded Insurance Fund had no non-cash transactions.

COUNTY OF CHAMPAIGN, ILLINOIS
EMPLOYEE HEALTH INSURANCE FUND
COMPARATIVE STATEMENT OF NET ASSETS
NOVEMBER 30, 2008 and 2007

	2008	2007
<u>ASSETS</u>		
CURRENT ASSETS:		
Cash	\$182,936	\$287,239
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	2,112
Accrued Interest	0	0
Other	1,682	1,490
Due From Other Funds	9,464	280,744
Total Assets	194,082	571,585
 <u>LIABILITIES</u>		
CURRENT LIABILITIES:		
Accounts Payable	102	368,720
Due To Other Funds	68	22
Funds Held For Others	85,368	84,855
Deferred Revenues	0	4,380
NONCURRENT LIABILITIES:		
Estimated Claims Payable	0	0
Total Liabilities	85,538	457,977
 <u>NET ASSETS</u>		
Unrestricted	108,544	113,608
Total Net Assets	108,544	113,608

COUNTY OF CHAMPAIGN, ILLINOIS
EMPLOYEE HEALTH INSURANCE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	2008				2007
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
OPERATING REVENUES:					
Charges for Services	\$4,632,863	\$4,632,863	\$4,950,415	\$4,950,415	\$4,420,139
Miscellaneous	0	0	0	0	0
Total Operating Revenues	<u>4,632,863</u>	<u>4,632,863</u>	<u>4,950,415</u>	<u>4,950,415</u>	<u>4,420,139</u>
OPERATING EXPENSES:					
Salaries	0	0	0	0	0
Fringe Benefits	4,632,113	4,632,113	4,857,908	4,867,908	4,421,007
Commodities	234	234	600	600	347
Services	10,625	10,625	11,000	1,000	0
Total Operating Expenses	<u>4,642,972</u>	<u>4,642,972</u>	<u>4,869,508</u>	<u>4,869,508</u>	<u>4,421,354</u>
OPERATING INCOME (LOSS)	<u>(10,109)</u>	<u>(10,109)</u>	<u>80,907</u>	<u>80,907</u>	<u>(1,215)</u>
NON-OPERATING REVENUES (EXPENSES):					
Investment Earnings	5,045	5,045	10,500	10,500	9,671
Net Non-Operating Revenues (Expenses)	<u>5,045</u>	<u>5,045</u>	<u>10,500</u>	<u>10,500</u>	<u>9,671</u>
INCOME (LOSS) BEFORE TRANSFERS	(5,064)	(5,064)	91,407	91,407	8,456
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
CHANGE IN NET ASSETS	(5,064)	(5,064)	91,407	91,407	8,456
NET ASSETS--Beginning of Year	<u>113,608</u>	<u>113,608</u>	<u>113,608</u>	<u>113,608</u>	<u>105,152</u>
NET ASSETS--End of Year	<u>108,544</u>	<u>108,544</u>	<u>205,015</u>	<u>205,015</u>	<u>113,608</u>
Revenues/Transfers In Conversion to GAAP Basis		0			
Expenses/Transfers Out Conversion to GAAP Basis		0			
Beginning Net Assets Conversion to GAAP Basis		<u>0</u>			
GAAP Basis Net Assets		<u>108,544</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
EMPLOYEE HEALTH INSURANCE FUND
COMPARATIVE STATEMENT OF CASH FLOWS
FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2008 and 2007

	2008	2007
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Receipts from Other Funds and Employees for Services	\$4,906,063	\$4,387,584
Cash Receipts for Claims Reimbursements	0	0
Cash Payments to Employees for Services	0	0
Cash Payments to Suppliers for Goods and Services	(5,015,411)	(4,396,013)
Cash Payments for Claims	0	0
	(109,348)	(8,429)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Transfers/Loans Received From Other Funds	0	0
Transfers/Loans Paid to Other Funds	0	0
	0	0
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Capital Contributions Received	0	0
	0	0
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest Received on Investments and Bank Deposits	5,045	9,671
	5,045	9,671
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(104,303)	1,242
Cash and Cash Equivalents at Beginning of Year	287,239	285,997
Cash and Cash Equivalents at End of Year	182,936	287,239
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	(\$10,109)	(\$1,215)
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	1,920	1,601
Decrease (Increase) in Due From Other Funds	271,280	(34,156)
Increase (Decrease) in Payables	(368,618)	30,251
Increase (Decrease) in Due To Other Funds	46	(24)
Increase (Decrease) in Unremitted Payroll Withholdings	(3,867)	(4,886)
Increase (Decrease) in Estimated Claims Payable	0	0
	(109,348)	(8,429)

Non-cash Investing, Capital and Financing Activities:

The Employee Health Insurance Fund had no non-cash transactions.

PRIVATE PURPOSE TRUST FUNDS

Purpose: Private purpose trust funds are used to report all trust arrangements, other than pension or investment trusts, under which principal and income benefit individuals, private organizations or other governments.

COUNTY OF CHAMPAIGN, ILLINOIS
TOWNSHIP MOTOR FUEL TAX FUND
COMPARATIVE STATEMENT OF FIDUCIARY NET ASSETS
NOVEMBER 30, 2008 and 2007

	2008	2007
<u>ASSETS</u>		
Cash	\$411,788	\$318,570
Investments	370,000	670,000
Receivables:		
Intergovernmental	134,310	172,230
Accrued Interest	1,647	0
Other	0	0
Due From Other Funds	0	0
Total Assets	917,745	1,160,800
 <u>LIABILITIES</u>		
Accounts Payable	0	86,857
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Total Liabilities	0	86,857
 <u>NET ASSETS</u>		
Held in Trust for Other Governments	917,745	1,073,943

COUNTY OF CHAMPAIGN, ILLINOIS
TOWNSHIP MOTOR FUEL TAX FUND
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2008 AND 2007

	<u>2008</u>	<u>2007</u>
ADDITIONS:		
Intergovernmental Revenue	\$2,172,362	\$2,354,549
Investment Earnings	35,728	66,174
Miscellaneous	<u>0</u>	<u>0</u>
Total Additions	<u>2,208,090</u>	<u>2,420,723</u>
DEDUCTIONS:		
Township Road Maintenance:		
Salaries	0	0
Fringe Benefits	0	0
Commodities	0	0
Services	2,364,288	2,556,034
Capital Outlay	<u>0</u>	<u>0</u>
Total Deductions	<u>2,364,288</u>	<u>2,556,034</u>
CHANGE IN NET ASSETS	(156,198)	(135,311)
NET ASSETS--Beginning of Year	<u>1,073,943</u>	<u>1,209,254</u>
NET ASSETS--End of Year	<u><u>917,745</u></u>	<u><u>1,073,943</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
TOWNSHIP BRIDGE FUND
COMPARATIVE STATEMENT OF FIDUCIARY NET ASSETS
NOVEMBER 30, 2008 and 2007

	2008	2007
<u>ASSETS</u>		
Cash	\$347,573	\$121,057
Investments	75,000	50,000
Receivables:		
Intergovernmental	0	0
Accrued Interest	442	706
Other	0	0
Due From Other Funds	0	0
Total Assets	423,015	171,763
 <u>LIABILITIES</u>		
Accounts Payable	105,600	14,273
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Total Liabilities	105,600	14,273
 <u>NET ASSETS</u>		
Held in Trust for Other Governments	317,415	157,490

COUNTY OF CHAMPAIGN, ILLINOIS
TOWNSHIP BRIDGE FUND
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2008 AND 2007

	<u>2008</u>	<u>2007</u>
ADDITIONS:		
Intergovernmental Revenue	\$614,420	\$175,312
Investment Earnings	5,407	13,371
Miscellaneous	<u>0</u>	<u>0</u>
Total Additions	<u>619,827</u>	<u>188,683</u>
DEDUCTIONS:		
Township Bridge Maintenance:		
Salaries	0	0
Fringe Benefits	0	0
Commodities	0	0
Services	0	0
Capital Outlay	<u>459,902</u>	<u>400,925</u>
Total Deductions	<u>459,902</u>	<u>400,925</u>
CHANGE IN NET ASSETS	159,925	(212,242)
NET ASSETS--Beginning of Year	<u>157,490</u>	<u>369,732</u>
NET ASSETS--End of Year	<u><u>317,415</u></u>	<u><u>157,490</u></u>

AGENCY FUNDS

Purpose: Agency funds are used to report resources held by the County in a purely custodial capacity for individuals, private organizations or other governments.

COUNTY OF CHAMPAIGN, ILLINOIS
INDIVIDUAL AGENCY FUNDS
COMPARATIVE STATEMENTS OF FIDUCIARY NET ASSETS
NOVEMBER 30, 2008 AND 2007

	2008	2007
<u>GARNISHMENTS FUND</u>		
ASSETS:		
Cash	\$0	\$1,689
Total Assets	0	1,689
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held for Others	0	1,689
Total Liabilities	0	1,689
 <u>INHERITANCE TAX FUND</u>		
ASSETS:		
Cash	\$16,685	\$11,555
Investments	0	0
Total Assets	16,685	11,555
LIABILITIES:		
Intergovernmental Payable	\$16,685	\$11,555
Due To Other Funds	0	0
Total Liabilities	16,685	11,555
 <u>ESTATE FUND</u>		
ASSETS:		
Cash	\$30,561	\$30,561
Investments	0	0
Total Assets	30,561	30,561
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held For Others	30,561	30,561
Total Liabilities	30,561	30,561

COUNTY OF CHAMPAIGN, ILLINOIS
INDIVIDUAL AGENCY FUNDS
COMPARATIVE STATEMENTS OF FIDUCIARY NET ASSETS
NOVEMBER 30, 2008 AND 2007

	<u>2008</u>	<u>2007</u>
<u>PROPERTY CONDEMNATIONS FUND</u>		
ASSETS:		
Cash	\$44,420	\$37,700
Investments	<u>0</u>	<u>0</u>
Total Assets	<u><u>44,420</u></u>	<u><u>37,700</u></u>
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held for Others	<u>44,420</u>	<u>37,700</u>
Total Liabilities	<u><u>44,420</u></u>	<u><u>37,700</u></u>
<u>COUNTY COLLECTOR FUND</u>		
ASSETS:		
Cash	\$8,487,202	\$807,047
Investments	0	0
Intergovernmental Receivable	<u>24,621</u>	<u>715</u>
Total Assets	<u><u>8,511,823</u></u>	<u><u>807,762</u></u>
LIABILITIES:		
Intergovernmental Payable	\$8,446,162	\$379,022
Due To Other Funds	0	0
Funds Held For Others	<u>65,661</u>	<u>428,740</u>
Total Liabilities	<u><u>8,511,823</u></u>	<u><u>807,762</u></u>
<u>CIRCUIT CLERK FUND</u>		
ASSETS:		
Cash	\$848,468	\$306,944
Investments	<u>1,548,634</u>	<u>1,746,333</u>
Total Assets	<u><u>2,397,102</u></u>	<u><u>2,053,277</u></u>
LIABILITIES:		
Intergovernmental Payable	\$117,083	\$206,598
Due To Other Funds	0	0
Funds Held For Others	<u>2,280,019</u>	<u>1,846,679</u>
Total Liabilities	<u><u>2,397,102</u></u>	<u><u>2,053,277</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
 INDIVIDUAL AGENCY FUNDS
 COMPARATIVE STATEMENTS OF FIDUCIARY NET ASSETS
 NOVEMBER 30, 2008 AND 2007

	2008	2007
<u>COUNTY CLERK FUND</u>		
ASSETS:		
Cash	\$230,663	\$115,577
Investments	43,190	51,908
Total Assets	273,853	167,485
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held For Others	273,853	167,485
Total Liabilities	273,853	167,485
 <u>COURT SERVICES FUND</u>		
ASSETS:		
Cash	\$7,859	\$6,457
Total Assets	7,859	6,457
LIABILITIES:		
Funds Held For Others	\$7,859	\$6,457
Total Liabilities	7,859	6,457

CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS

Purpose: These schedules present capital assets related to governmental funds only. These capital assets, plus capital assets included in internal service funds comprise the capital assets reported under governmental activities in the statement of net assets.

COUNTY OF CHAMPAIGN, ILLINOIS
 CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
 SCHEDULE BY SOURCE OF FUNDING
 NOVEMBER 30, 2008 and 2007

	<u>2008</u>	<u>2007</u>
<u>GOVERNMENTAL FUNDS CAPITAL ASSETS</u>		
Land	\$1,688,463	\$1,688,463
Infrastructure	60,918,627	60,819,974
Buildings and Improvements	65,195,054	55,431,301
Equipment	12,909,170	12,552,009
Construction in Progress	<u>6,648,969</u>	<u>5,985,936</u>
Total Governmental Funds Capital Assets	<u><u>147,360,283</u></u>	<u><u>136,477,683</u></u>
 <u>SOURCE OF FUNDING</u>		
General Fund Revenues	\$10,920,175	\$8,235,766
Special Revenue Funds	73,937,258	71,083,833
Capital Projects Funds	62,303,096	56,958,330
Gifts	<u>199,754</u>	<u>199,754</u>
Total Governmental Funds Capital Assets	<u><u>147,360,283</u></u>	<u><u>136,477,683</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
 CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
 SCHEDULE BY FUNCTION AND ACTIVITY
 NOVEMBER 30, 2008

<u>FUNCTION AND ACTIVITY</u>	<u>Land</u>	<u>Infrastructure</u>	<u>Buildings & Improvements</u>	<u>Equipment</u>	<u>Construction in Progress</u>	<u>Total</u>
GENERAL GOVERNMENT:						
County Board	\$0	\$0	\$0	\$34,502	\$0	\$34,502
Administrative Services	0	0	0	724,349	0	724,349
County Clerk	0	0	0	1,253,371	0	1,253,371
Recorder	0	0	0	302,604	0	302,604
Supervisor of Assessments	0	0	0	29,226	0	29,226
Treasurer	0	0	0	53,056	0	53,056
Public Properties	192,138	0	5,440,734	235,152	0	5,868,024
Total General Government	192,138	0	5,440,734	2,632,260	0	8,265,132
JUSTICE AND PUBLIC SAFETY:						
Circuit Clerk	0	0	0	340,616	0	340,616
Circuit Court / Law Library	0	0	0	1,685,226	0	1,685,226
Public Defender	0	0	0	20,829	0	20,829
Sheriff / Correctional Centers	0	0	0	3,738,366	0	3,738,366
State's Attorney	0	0	0	146,574	0	146,574
Coroner	0	0	0	128,094	0	128,094
ESDA / Emergency Management Agcy.	0	0	0	298,977	0	298,977
Court Services / Juvenile Detention	0	0	0	382,685	0	382,685
Animal Control	0	0	0	174,199	0	174,199
Child Advocacy Center	0	0	0	10,250	0	10,250
Public Properties	1,423,487	0	51,964,353	0	3,805,128	57,192,968
Total Justice and Public Safety	1,423,487	0	51,964,353	6,925,816	3,805,128	64,118,784
HEALTH SERVICES						
Total Health Services	0	0	0	68,447	0	68,447
EDUCATION						
Total Education	0	0	0	643,590	0	643,590
SOCIAL SERVICES						
Total Social Services	732	0	0	0	0	732
DEVELOPMENT						
Total Development	0	0	0	332,339	0	332,339
HIGHWAYS AND BRIDGES						
Total Highways and Bridges	72,106	60,918,627	7,789,967	2,306,718	2,843,841	73,931,259
Total Governmental Funds Capital Assets	1,688,463	60,918,627	65,195,054	12,909,170	6,648,969	147,360,283

COUNTY OF CHAMPAIGN, ILLINOIS
 CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
 SCHEDULE OF CHANGES BY ASSET TYPE AND SOURCE OF FUNDING
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

	<u>Balance</u> <u>11/30/07</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>11/30/08</u>
<u>GOVERNMENTAL FUNDS CAPITAL ASSETS</u>				
Land	1,688,463	0	0	1,688,463
Infrastructure	60,819,974	3,697,895	3,599,242	60,918,627
Buildings and Improvements	55,431,301	10,221,436	457,683	65,195,054
Equipment	12,552,009	769,162	412,001	12,909,170
Construction in Progress	5,985,936	8,718,424	8,055,391	6,648,969
Total Governmental Funds Capital Assets	<u>136,477,683</u>	<u>23,406,917</u>	<u>12,524,317</u>	<u>147,360,283</u>
<u>SOURCE OF FUNDING</u>				
General Fund Revenues	8,235,766	3,332,534	648,125	10,920,175
Special Revenue Funds	71,083,833	9,136,332	6,282,907	73,937,258
Capital Projects Funds	56,958,330	10,938,051	5,593,285	62,303,096
Gifts	199,754	0	0	199,754
Total Governmental Funds Capital Assets	<u>136,477,683</u>	<u>23,406,917</u>	<u>12,524,317</u>	<u>147,360,283</u>

COUNTY OF CHAMPAIGN, ILLINOIS
 CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
 SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2008

<u>FUNCTION AND ACTIVITY</u>	<u>Balance</u> <u>11/30/07</u>	<u>Additions</u>	<u>Deductions</u>	<u>Function</u> <u>Reclass</u>	<u>Balance</u> <u>11/30/08</u>
GENERAL GOVERNMENT:					
County Board	\$34,502	\$0	\$0	\$0	\$34,502
Administrative Services	726,604	52,630	54,885	0	724,349
County Clerk	1,185,065	76,272	7,966	0	1,253,371
Recorder	294,165	8,439	0	0	302,604
Supervisor of Assessments	29,226	0	0	0	29,226
Treasurer	51,754	3,995	2,693	0	53,056
Public Properties	5,671,156	202,048	18,879	13,699	5,868,024
Total General Government	<u>7,992,472</u>	<u>343,384</u>	<u>84,423</u>	<u>13,699</u>	<u>8,265,132</u>
JUSTICE AND PUBLIC SAFETY:					
Circuit Clerk	330,728	13,530	3,642	0	340,616
Circuit Court / Law Library	1,674,943	13,817	3,534	0	1,685,226
Public Defender	20,829	0	0	0	20,829
Sheriff / Correctional Centers	3,511,641	354,469	127,744	0	3,738,366
State's Attorney	154,478	9,455	17,359	0	146,574
Coroner	145,952	0	17,858	0	128,094
ESDA / Emergency Management Agency	304,285	1,039	6,347	0	298,977
Court Services / Juvenile Detention	406,097	3,624	27,036	0	382,685
Animal Control	172,303	2,270	374	0	174,199
Child Advocacy Center	10,250	0	0	0	10,250
Public Properties	51,181,747	6,435,600	447,211	22,832	57,192,968
Total Justice and Public Safety	<u>57,913,253</u>	<u>6,833,804</u>	<u>651,105</u>	<u>22,832</u>	<u>64,118,784</u>
HEALTH SERVICES					
Total Health Services	<u>96,059</u>	<u>0</u>	<u>27,612</u>	<u>0</u>	<u>68,447</u>
EDUCATION					
Total Education	<u>675,690</u>	<u>41,135</u>	<u>73,235</u>	<u>0</u>	<u>643,590</u>
SOCIAL SERVICES					
Total Social Services	<u>732</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>732</u>
DEVELOPMENT					
Total Development	<u>295,006</u>	<u>37,333</u>	<u>0</u>	<u>0</u>	<u>332,339</u>
HIGHWAYS AND BRIDGES					
Total Highways and Bridges	<u>69,504,471</u>	<u>16,151,261</u>	<u>11,687,942</u>	<u>(36,531)</u>	<u>73,931,259</u>
Total Governmental Funds Capital Assets	<u>136,477,683</u>	<u>23,406,917</u>	<u>12,524,317</u>	<u>0</u>	<u>147,360,283</u>